

CANNON COUNTY

Financial Management Policies and Procedures

Approved by the Financial Management Committee

December 16, 2021

TABLE OF CONTENTS

Chapter 1: Introduction	1
Chapter 2: Budgeting	4
Chapter 3: General Accounting	6
Chapter 4: Purchasing Policies	7
Chapter 5: Bid Policies	12
Chapter 6: Insurance and Risk Management	17
Chapter 7: Fixed/Capital Asset Accounting	19
Chapter 8: Payroll Accounting	28
<u>Addendums:</u>	
Budget Policy	
Cash Management Policy	
Debt Management Policy	
Fund Balance Policy	
Finance Department Employee List	
<u>Revisions:</u>	
December 17, 2020	
Chapter 3.1. – Disbursement Checks	6
Chapter 5 – Bid Flow Chart – Rebids posted for 1 week	16
March 18, 2021	
Chapter 3.1 – Disbursement Checks	6
Chapter 5.4, No 9 – General Requirements for Bids	13
September 16, 2021	
Chapter 1.10 – Meeting Schedule Revised	3
Chapter 4.2 – \$10,000 changed to \$25,000	7
Chapter 4.8 – Fax number corrected	9

Chapter 4.11 – Cardholder agreement signed by Employee & Finance Dir	10
Chapter 5.1 – Bidding Policy Updated	12
Chapter 5.4 - \$10,000 changed to \$25,000 and address corrected	12
Chapter 5.4 – Bid Flow Chart updated	16
December 16, 2021	
Chapter 4.9 – Payments will be voided after 12 months of issuance	10

CHAPTER 1

INTRODUCTION

Section 1.1 PURPOSE: The purpose of this manual is to provide an authoritative guide for Cannon County departments and employees regarding all policies and procedures established by the Cannon County Financial Management Committee as required by the adoption of the "County Financial Management Act of 1981 " (Tennessee Code Annotated [T.C.A.] § 5-21-101 through § 5-21-129). The Act requires a County Financial Management Committee that establishes policies, procedures and regulations to implement a sound, efficient county financial system [TCA § 5-21-105] and provides the basis for a centralized Department of Finance to administer the finances of the county for all funds handled by the County Trustee, in conformity with generally accepted principles of governmental accounting and rules and regulations established by the Tennessee State Comptroller of the Treasury, Tennessee State Commissioner of Education, and Tennessee State Law. [TCA § 5-21-103]

This manual was approved by the Cannon County Financial Management Committee at its June 15, 2020 meeting (revised on September 17, 2020, December 17, 2020, March 18, 2021 and September 16, 2021) effective immediately, and supersedes any previous guidance on matters herein (NOTE: This manual is not meant to conflict and/or supersede State policies or procedures; therefore, State law [T.C.A.] always prevails. Also, Cannon County's financial condition is not to be impaired by any action of the County Legislative Body.)

Section 1.2 DISTRIBUTION: This manual shall be distributed to all members of the Cannon County Legislative Body, Cannon County Financial Management Committee, Cannon County departments, and all Cannon County employees involved in areas covered by this manual. All recommended changes or corrections must be forwarded, in writing, to the Finance Director, Cannon County Finance Department, 110 S. Tatum St., Ste 216, Woodbury, TN 37190, for review, consideration and rejection or acceptance by the Cannon County Financial Management Committee.

Section 1.3 REVISIONS: This manual is to serve as a permanent, up-to-date guide of all approved Cannon County Financial Management Committee Policies and Procedures. As the Committee approves additions and/or revisions, the added sections and/or revised pages shall be forwarded to each organization and/or individual named above in Section 1.1.

Section 1.4 IMPLEMENTATION: The Act was adopted by County Referendum on August 2, 2018 by majority vote of the electorate of Cannon County, Tennessee. [T.C.A. § 5-21-126] The Act allows for an implementation period beginning July 1 of the next fiscal year following the referendum and ending by August 1 of the second fiscal year following the referendum, making the fiscal year ending June 30, 2020 the implementation year for Cannon County.

Section 1.5 OBJECTIVES: To establish purchasing policies, rules, and regulations that are consistent with the "County Financial Management Act of 1981" as a supplement to the T.C.A., where applicable, to assure full and free competition for procurement of required supplies and/or services which are necessary for the continuous and efficient operations of Cannon County, Tennessee.

Section 1.6 STATUTORY AUTHORITY: These policies and procedures, effective June 15, 2020 and revised on September 16, 2021 supersede and rescind all previous promulgated policies and procedures and shall remain in effect until subsequently modified or rescinded. [T.C.A. § 5-21-128]

Section 1.7 VIOLATIONS - PENALTIES: Any official or employee of the county, or of any institution or agency thereof, who fails or refuses to perform the duties required by the County Financial Management System of 1981 [T.C.A. § 5-21-101 – § 5-21-130] or who fails or refuses otherwise to conform to this manual commits a Class C misdemeanor, and is subject to removal from office or position. [T.C.A. § 5-21-125]

Section 1.8 REVOCATION: The Cannon County Financial Management Policy shall remain in effect until revoked by referendum of the registered voters of Cannon County. Such revocation shall be effective with the fiscal year beginning at least sixty (60) days after passage of the referendum revoking the adoption of the County Financial Management System of 1981. [T.C.A. § 5-21-129]

Section 1.9 SUSPENSION OF PRIVATE OR LOCAL ACTS: Upon ratification by the Cannon County Legislative Body and the full implementation of The Act, the operation of all private or local acts relative to county finances, budgeting, purchasing, asset and financial management that conflict with the policies and procedures approved by The Committee are suspended.

Section 1.10 FINANCIAL MANAGEMENT COMMITTEE: A county Financial Management Committee is hereby created. The committee shall consist of the County Mayor, Supervisor of Highways, Director of Schools and four (4) members elected by the County Legislative Body at its regular September session of each year or at any subsequent session. The four (4) members elected by the County Legislative Body need not be members of such body. Such committee shall elect, at the annual September session or subsequent session of the Committee, its own Chairman, Vice Chairman and the Finance Director shall be the ex officio secretary of such committee, and shall meet from time to time as it may deem necessary for the discharge of its duties as provided in this section. The committee shall establish and approve policies, procedures and regulations in addition to the specific provisions of this chapter, for implementing a sound and efficient financial system for administering the funds of the county. Such system shall include budgeting, accounting, purchasing, payroll, cash management and such other financial matters necessary to an efficient system. [T.C.A. § 5-21-104]

Meetings: The Committee shall meet from time to time as it may deem necessary for the discharge of its duties as provided in this section [T.C.A. § 5-21-104(c)]. The Committee will transact all business at official meetings which may be either regular or special. Said regular meetings shall occur quarterly beginning September 2021 unless the committee shall give notice otherwise. Quarterly meetings will be the third Thursday of September, December, March and June each year, approved by the Financial Management Committee June 17, 2021. In instances when any regular meeting date falls on a legal holiday, the meeting shall be rescheduled by the Chairman. All meetings will be physically accessible to all interested citizens.

The Committee shall hold such **Special Called** meetings as necessary to transact the business of the Committee. Such meetings shall be called by the Chairman whenever, in the Chairman's judgement, the interests of the county finances require it with a five (5) business day notice, or when requested to do so by a majority of the Committee with a five (5) business day notice. Only business related to the call of the meeting and details related to the agenda items shall be discussed or transacted by the Committee at a Special Called meeting.

CHAPTER 2 BUDGETING

Section 2.1 BUDGETING GENERAL: The County Legislative Body adopts the budget as the annual appropriation at or before its July regular meeting. The budget is a plan for revenue and expenditure that is adopted in order to provide specific services and, thereby, implement policies of the Board. It is also the legal authority to receive and expend funds. As it is a plan, it is recognized that changing conditions will require budget adjustments. These adjustments will be processed in the form of a Budget Amendment in accordance with the procedures and with approvals as required in Section 2.3 and 2.4 of this chapter.

The normal budget process starts with a required meeting of the Budget Committee prior to February 1st (T.C.A. 5-21-110) and results in an approved budget, appropriations, resolutions, and a tax levy resolution no later than the July meeting of the Cannon County Commission (T.C.A. 5-21-111).

A Continuing Budget Resolution must be adopted by the County Commission if a budget is not approved by August 31st. Budgets must be approved by October 1st.

At the January meeting of the Budget Committee, the required procedures, forms, calendar, etc. are recommended. Prior to distribution of budget forms to departments, the Committee will recommend guidelines and give direction to the various departments to use in projecting budgeted needs.

Section 2.2. PROPOSED ANNUAL BUDGET CALENDAR:

January 1 - 31	Budget Committee establishes Budget Calendar (T.C.A. 5-21-110)
February 15	Departments turn in budgets no later than February 15
February 1 - 28	Finance Department office compiles budgets for the Budget Committee.
March 1 - 31	Finance Director meets with Department Heads
April 1 - 30	Finance Director presents budget to the Budget Committee
May 15	Deadline for the County's Board of Education to submit the school department's proposed budget to the Budget Committee. The County will follow the budget timeline for the county school budget as outlined in TCA § 5-9-402.
July 1	Publish notice of proposed budget at least 10 days prior to the July meeting of the County Legislative Body.
July 1 - July 31	County Legislative Body adopts a budget, resolutions and tax levy resolution.

Section 2.3 LINE ITEM BUDGET AMENDMENTS: With approval of the County Executive and Finance Director, amendment of line items within a department/function budget is authorized provided there is no net change to the total department/function budget.

With approval of the Highway Superintendent and Finance Director, amendment of line items within a department/function budget is authorized provided there is no net change to the total department/function budget.

With approval of the Director of Schools and Finance Director, amendment of line items within a department/function budget is authorized provided there is no net change to the total department/function budget.

Section 2.4 OTHER BUDGET AMENDMENTS – Required Approval:

The County Legislative Body will be the approving authority for:

- A. Budget amendments that result in an increase or decrease of the total budgeted revenue or expenditures of a fund and,
- B. Revisions to line items within a department/function from one department/function to another within the same fund.
- C. Salary line items will require approval by the County Legislative Body

CHAPTER 3 GENERAL ACCOUNTING

Section 3.1 DISBURSEMENT CHECKS – Signature Requirements:

All disbursement checks and payroll drawn on a County Trustee account for the obligations of all County offices, departments and agencies shall be prepared and signed as provided in T.C.A. 5-21-116. **As of March 1, 2021 payroll for County, BOE and Highway is by direct deposit.** The department head will be deemed to be the Highway Superintendent for all Roads and Bridge Funds, Director of Schools for all school related funds, and County Executive for all other funds. The Director of Finance will be authorized to cosign all checks. As of November 23, 2020, the Finance Department is using Electronic Signatures as part of the Nextgen Software. The State Comptroller's office approved the request on November 9, 2020. Each month, the County Executive, Director of Schools, Highway Supervisor and Finance Director will receive a monthly check register for approval and signature.

Section 3.2 CONTRACT REVIEW, APPROVAL AND ADMINISTRATION: All contracts, leases, agreement, etc. in the name of Cannon County that extend longer than one year shall be presented to the County Legislative Body for review and be approved in final form prior to being executed by any county representative. *No individual within the county has the authority to legally bind Cannon County without the authorization of the County Legislative Body.*

Prior to presenting the contract, lease or agreement in final form to the County Legislative Body, it will be reviewed and initialed by the Director of Finance or the Deputy Director of Finance to indicate that:

- A. Obligations contained in the contract are provided for in the current budget. If not, budget amendments will be prepared and presented.
- B. Minimum requirements relating to liability, property, workers' compensation or other necessary types of insurance are provided for in the contract to protect Cannon County.
- C. Contract is in accordance with Cannon County Financial Management Committee policy and procedures.

After approval of the contract in final form by the County Legislative Body, the contract will be signed by the Director of Finance. A fully executed copy of the contract will be retained by the county with like copies distributed to the other parties of the contract. All original fully executed contracts should be forwarded to the Director of Finance's Office for filing and safekeeping. It will be the responsibility of the Finance Director to see that all requirements of the contract such as performance bonds, certificates of insurance, payments to other parties, billing and receipt of funds from others, etc., are current and/or carried out in a timely manner.

All contracts, leases, agreements, etc. in the name of Cannon County that do not extend beyond one year shall be approved by the Finance Director.

CHAPTER 4 PURCHASING POLICIES

Section 4.1 GENERAL: T.C.A. 5-21-118 through 5-21-129 sets forth the basic responsibilities and procedures for an economical and efficient purchasing system. The primary objectives of centralized purchasing are cost savings through uniform consolidated purchasing practices and verification of funds availability prior to obligation. *No contract, purchase or obligation of Cannon County funds for supplies, materials, equipment, contracted services or rentals shall be made without prior execution of a purchase order except in the narrow definition of an emergency purchase.* The basic principle of an organized purchasing system is to plan the County's needs, develop minimum specifications and receive bids from the most bidders possible.

Section 4.2 PURCHASES EXCEEDING \$25,000: All purchases or sales of more than \$25,000 will require advertised procurement which includes the following essential elements:

- A. Preparation of invitation for bid containing clear specifications.
- B. Solicitation of bidders necessary to assure that full and free competition is consistent with procurement of the required products and services.
- C. Provisions of adequate time for submission of bids consistent with size and type of procurement.
- D. Inserting the invitation for two (2) weeks in a newspaper of county-wide circulation and allowing at least ten (10) days response time from date of first publication.
- E. Public opening of the bids.
- F. Award to the lowest responsible bidder whose bid, conforming to the invitation to bid, will be the most advantageous to the county, price and other factors considered.
- G. Technical evaluation will be made by the requisitioner as to the acceptability of the bids. The appropriate Department and/or Board (Highway Superintendent and Road Commissioners and the Director of Schools and School Board) shall recommend the bid to the Finance Director. The Finance Director will make the award based on criteria listed in item F above. Any and all bids can be rejected.
- H. Chapter 5 covers the formal bidding process in detail.

Section 4.3 PURCHASE FROM TENNESSEE STATE CONTRACT PRICING: As authorized by state law, purchases through state contracts and price agreements meet the legal requirements for formal competitive bidding and will be exempt from limitations provided in these purchasing policies. Departments should utilize state contract items whenever they provide a savings to the county, taking into consideration availability, location of supplier, delivery time, shipping charges, minimum orders, etc. when compared to locally available items.

Section 4.4 COOPERATIVE PURCHASING AGREEMENTS: As authorized by state law, the county may participate in, sponsor, conduct or administer a cooperative purchasing agreement for the procurement of any supplies, equipment and services with one or more other local governments within and outside the State of Tennessee, in accordance with an agreement entered into between or among the participants. Departments may utilize cooperative purchase agreements whenever they provide a savings to the county.

Section 4.5 EMERGENCY PURCHASES: This is a purchase required under *uncontrollable or unforeseeable circumstances where any delay would endanger the health of the residents of Cannon County or cause additional and extensive damage to county property or adversely affect programs in Cannon County government.* If an emergency exists during working hours, the Finance Department will be notified and direction received from the Finance Director as to the proper steps to be taken. If the emergency occurs when the Finance Department is closed, every effort should be made to obtain at least three (3) bids (oral or written) prior to purchase. The next working day, a Requisition should be delivered to the Finance Department.

Section 4.6 SOLE-SOURCE PURCHASES: Sole-Source procurement is any action that limits the Director of Finance to one source of supply. This action can be initiated by a sole-source justification letter by specifying a brand name or "equal" characteristics, by means of restrictive specifications written around a particular product, or by specifying "no substitutions" on the requisition. *The fact that an item has been used satisfactorily is not justification to exclude procurement of items of similar or equal performance, quality or design; nor will personal preference of an item justify excluding items that would serve the purpose.* The determining factor in preparing specifications shall be requirements of the county, not personal preferences of county employees. Sole-source justification letters shall accompany the requisition giving reasons justifying the particular source for the procurement. Reasons given must be factual – no opinions, beliefs or personal preferences.

Section 4.7 CONFLICT OF INTEREST: Purchases of all supplies, materials, equipment, contracts for labor or services and leases are void if the Director of Finance, County Commissioners, County Officials or other County employees have an interest in said purchases, contracts or leases. The county shall not be liable for any such purchase, contract or lease. T.C.A. 5-21-121 provides that "..... The Director (purchasing agent), members of the Committee, nor member of the County Legislative Body, or other officials, employees or members of the Board of Education or Highway Commission shall be financially interested, or have any personal beneficial interest, either directly or indirectly, in any contract, lease or purchase order for any supplies, materials, equipment or contractual services used by or furnished to any department or agency of the county government. No firm, corporation, partnership, association or individual furnishing any such supplies or equipment shall give or offer nor shall the Director or any assistant or employee accept or receive, directly or indirectly, from any person, firm or corporation to which any contract, lease or purchase order may be awarded, by rebate, gift or

otherwise, any money or anything of value whatsoever, or any promise, obligation or contract for future reward or compensation.”

Section 4.8 PURCHASING PROCEDURES: After deciding a need for your department and the availability of budgeted funds, a requisition should be prepared for all purchases.

- A. *Purchase Requisitions:* Elected official/department head/school principal approves and signs all requisitions and forwards to the Finance Department. Each requisition shall be presented to the Finance Department for the issuance of a purchase order number. Teachers, custodial personnel or other employees complete a requisition and forward it to the school principal/department head for approval. The school principal/department head approves by signing the requisition then forwards it to the Finance Department. The requisition should provide as much information as possible. The complete budget account number for the purchase of the supplies/materials/services should be entered on the requisition. Email or faxed (fax # - (615) 563-0521) copies are acceptable.
- B. *Purchase Orders:* Purchase orders are not required for transactions less than one hundred dollars (\$100). **Purchase orders of \$2,500 or more must be approved by the Finance Director and have the department head's signature on the requisition prior to the order being placed.** The Finance Director signs the P.O. after verifying the balance in the requested account line item.
- C. *Blanket purchase orders:* Blanket purchase orders are used to reduce time and administrative cost for low dollar items purchased on a regular basis. Blanket purchase orders will be issued on a monthly basis for a specified dollar amount as determined by the elected official, department head or Director of Finance.

ITEMS NOT REQUIRING A PURCHASE ORDER:

- 1. Utilities and phone bills
- 2. Payroll tax liabilities
- 3. Payroll deduction items
- 4. Monthly lease, maintenance agreements or contracts where the original agreement is signed by the appropriate department head or Finance Director and on file in the Finance Department
- 5. Computer software agreements where the original agreement is signed by the appropriate department head or Finance Director
- 6. Medical Expenses of inmates or employee expenses covered by On the Job Injury Policy.
- 7. Travel reimbursement where the expense report is signed by the appropriate department head and included in the budget as a separate line item
- 8. Monthly fuel purchases
- 9. Training expenses

Section 4.9 ACCOUNTS PAYABLE: When an invoice is received it is attached to the requisition and purchase order. Once verification has been verified from the department that merchandise has

been received, a county check will be issued. Cannon County is tax exempt and no taxes should be included on an invoice. If taxes are included, the vendor should be contacted and a tax-exempt form provided to the vendor. When county obligations are paid, invoices will be stamped "PAID." A copy of the check stub will be attached to the invoice and all documentation will be scanned and saved in the accounting software. **Checks issued for payment are void after twelve (12) months. Failure to cash any issued check payment during a period of twelve (12) months from issuance will result in nullification of said payment.**

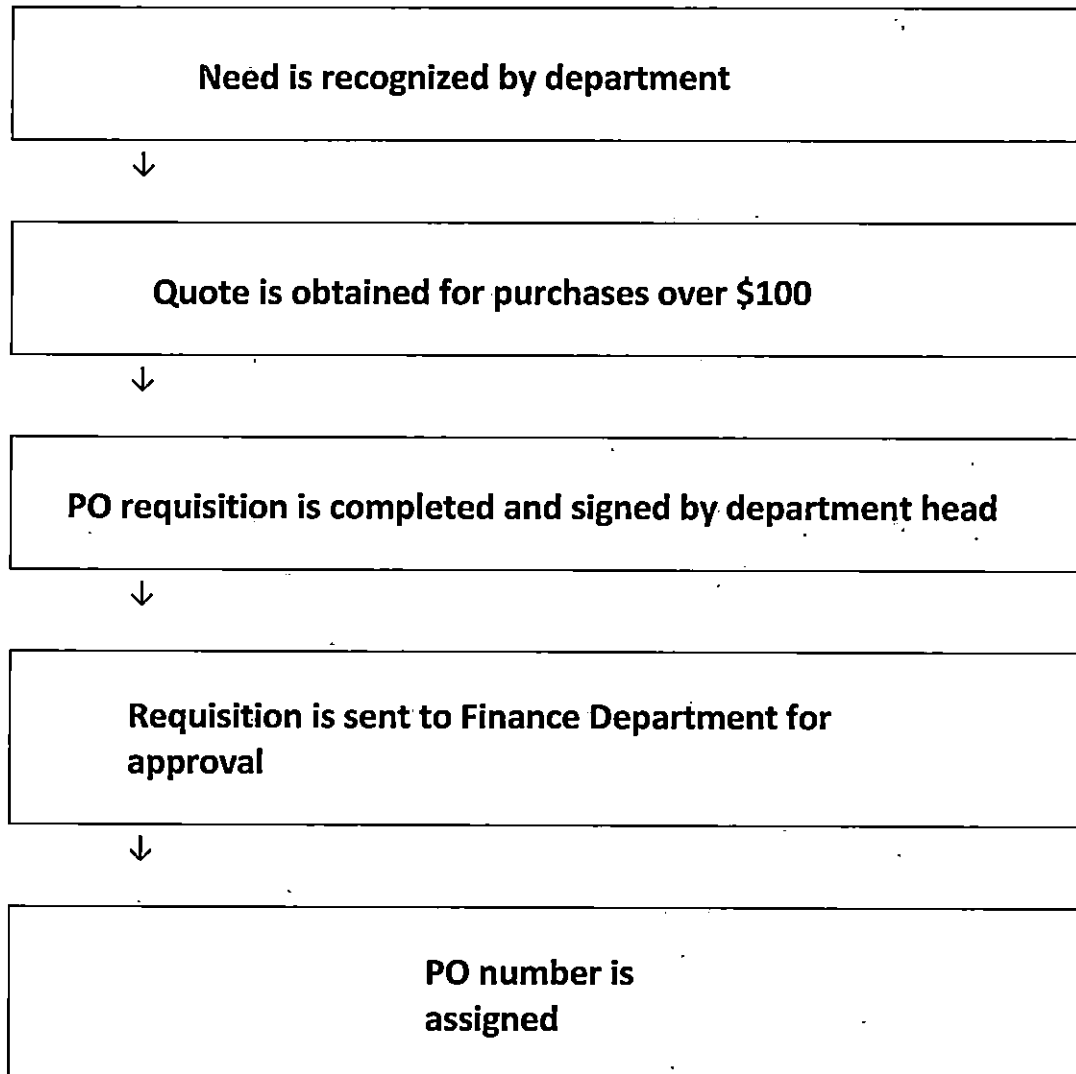
Section 4.10 TRAVEL REIMBURSEMENTS:

1. All out-of-county travel must be pre-approved by the elected official/department head with jurisdiction over the department.
2. Reimbursement of expenses will be made according to state policy: Visit tn.gov/finance for current rates. (If a county credit card is used for travel, the county employee will not be eligible for reimbursement. If meals are charged to the credit card, the county employee will not be eligible for per diem).
3. No expenses will be refunded without original documentation. This applies to all areas including internal school funds. All reimbursement requests must be submitted for approval and payment within 30 days of the travel.
4. When the meeting or seminar is being held at a location where the room rate exceeds the above limits, the employee may request a waiver from these limits, with approval of the elected official or department head with jurisdiction over the department

Section 4.11 COUNTY ISSUED CREDIT CARDS:

1. The county credit card and "sign out" sheet will be kept in the Department of Finance.
2. The county credit card can only be utilized for county purchases.
3. Purchases must be approved by the department head and a requisition submitted to the finance office prior to issue of the card.
4. A cardholder agreement must be signed by the employee and Finance Director before the card will be issued.
5. All charges should be reviewed and approved by the employee's supervisor prior to submission to the Finance Department.
6. After approval by the supervisor, itemized and signed receipts must be presented to the Finance Department.
7. Any unauthorized purchases will result in disciplinary action, up to and possibly including termination of employment, depending upon the severity and repeat nature of the offense.

PURCHASING PROCEDURES



Blanket purchase orders may be issued for vendors the department uses for repetitive purchases. Please send these to the Finance Department prior to the beginning of each month.

CHAPTER 5

BIDDING POLICIES

Section 5.1 BID LIMIT: Notwithstanding any other law to the contrary, purchases of items exceeding \$25,000 by any department shall be by competitive bid unless an emergency exists. The Finance Director and the department head shall approve purchases of more than \$25,000 then present the bids to the Financial Management Committee for verification of bid process at their next scheduled meeting. The Finance Director must ensure appropriations have been approved by the County Commission prior to bids being awarded. Bids over \$10,000 and less than \$25,000 will require three written quotes if possible. If three quotes are not possible, the reason will be documented.

Section 5.2 NEED EVALUATION: Each department will determine its needs and submit a requisition and bid specification. *In submitting a bid request, the department should consider the amount of the budget balance and refrain from exceeding its budget.*

Section 5.3 SPECIFICATIONS: Quality is as important as price. Quality buying or value analysis is defined as the purchase of goods, supplies, materials, equipment or services which fulfill but do not exceed the requirements for the intended purpose at the lowest price. Specifications should adequately and clearly define the minimum requirements of the item to be purchased in order to receive the maximum number of bidders.

Section 5.4 GENERAL REQUIREMENTS:

1. Bid Limit: Cannon County requires all purchases over \$25,000 to be acquired by sealed competitive bids. Exceptions: Emergency purchases, and any items excluded by statute.
2. Location: All bids must be submitted to the Cannon County Finance Office at or before the announced deadline: 110 S. Tatum St, Ste 216, Woodbury, TN 37190 unless otherwise noted.
3. Bids will be received, handled and protected in a manner that will prevent fraud and preserve the integrity of the county's competitive bidding system. Bids will not be opened, read, or in any manner made public until the time set for opening. If bids are not properly identified, they will not be considered.
4. Each bid envelope will be time stamped or have written on it in ink, the date and hour of actual receipt. The notation will be signed by the person entering the information on the envelope.
5. **Late Bids, Modifications and Withdrawals:**
 - A. Modifications by telephone will not be permitted. Bids may be withdrawn at any time up to the time of the award. *Bids may not be withdrawn after award.*

- B. A late hand carried bid will not be accepted.
 - C. All formal invitations to bid specify a date, hour and location of the public opening. **Each vendor will be responsible for seeing that the bid arrives in time to be considered.** Incorrect mailing or lateness resulting from the United States Postal Service will not be an excuse and such bids will not be accepted. The bidder will be notified of his/her late bid, and the late bid will be returned unopened.
6. **Signing and Submission of Bids:** In order to receive consideration, bids will be filled out, executed and submitted in accordance with the instructions accompanying the bid form and in sufficient time to reach the designated office at or before the time fixed for the bid opening.
 7. **Signing of Bids:** Bids will be signed by bidders prior to submission. Signatures in lead pencil are acceptable but not recommended. Corporate names, trade names or partnership titles may be stamped or typewritten, but the actual signature of the authorized representative of the bidder will appear on the bid. The signatures will be followed by the title of the signer. Any incomplete business name or signature deficiency will be questioned and possibly disallowed by the Director of Finance. A justification will be filed with the bid in the Finance Department.
 8. **Bids Submitted in Envelopes:** Bids and written modifications of bids will be required to be submitted in sealed envelopes. ***Unsealed bids will not be accepted.***
 9. No oral, phone or electronic bids will be accepted. **Exception: In the event of inclement weather, a natural disaster, a pandemic or a power outage, and the Finance Department is closed, electronic bids will be accepted via email. The subject line of the email must state "Bid Document" and the email will not be opened until the date and time of the bid opening.**
 10. **Opening Bids:** At the time designated for opening, all bids received will be publicly opened and read aloud by the official designated to open the bids.
 11. Each bidder will be requested to submit a bid in a sealed envelope at a specified date and time.
 12. Bids will be recorded using a Bid Summary Form. The bids may be recorded as they are opened and read, or after they are read. When there are a large number of bids, the bids should be recorded as they are opened and read.
 13. Bidders, their representatives or any spectators in the bid room will not be allowed to handle the bids after they have been opened; however, they may be allowed to inspect such bids when in the hands of a county representative. This representative will answer any questions asked as to the content of any bid received. On request, bidders may be provided copies of other bids.
 14. The relative merits of bids will not be discussed by the person opening the bids. No statements will be issued by the bid opener at a bid opening bearing on the award, the possibility of a re-advertisement, mistakes in bids, etc. No oral instructions will be given to bidders any time during the opening. Protests of bidders and inquiries

regarding the award of the bid will be referred to the Director of Finance after completion of the bid opening procedure.

15. Evaluation of bids:

- A. Bids will be evaluated to determine the lowest responsible bid. Because various factors in addition to price may have to be considered in determining the lowest bidder, the evaluation of bids call for exercise of good judgement, making fair and impartial decisions and a knowledge of basic rules and regulations by the Director of Finance.
- B. Extensions of unit prices will be checked for accuracy. In case of error the unit price will govern and the correct extensions thereof will be entered on the abstract. For a long list of miscellaneous items, unit prices will be abstracted, except when the Director of Finance requires that the abstract contain extensions of unit prices for broader comparison purposes.
- C. After bids have been evaluated and the award made, the abstract will be made available for public inspection.
- D. The selection of the bid for award will be the lowest, most responsible (best) bid that meets the bid specification(s). When the lowest bid received is not awarded the bid, the Director of Finance will write a memo of justification and place in the appropriate bid file. Each bid will be carefully evaluated as to quality, price, delivery and service and the report will give complete details on why the low bid should be waived. The final decision for bids rests with the Director of Finance and appropriate department head (County Executive; Highway Superintendent or Board of Education). The Director of Finance or department head will submit bids to the Finance Management Committee for compliance of bid procedures at their next scheduled meeting. Copies of rejected bids with reasons will be filed with other bids.
- E. Quality and service being equal, identical bids will be decided in favor of the local vendor. If a tie exists between vendors being equal in all respects, the tie will be broken by a phone call to the submitting bidders advising of the tie and asking whether they want to submit another bid.
- F. Any protest not resolved by the Director of Finance and department heads will be referred to the Financial Management Committee.
- G. Any citizen of Cannon County will be allowed to see the bid files by contacting the Director of Finance.
- H. Cannon County reserves the right to accept or reject any or all bids in whole or in part and to waive any minor irregularities in any bid. Reasons for rejection should be noted on bid forms.

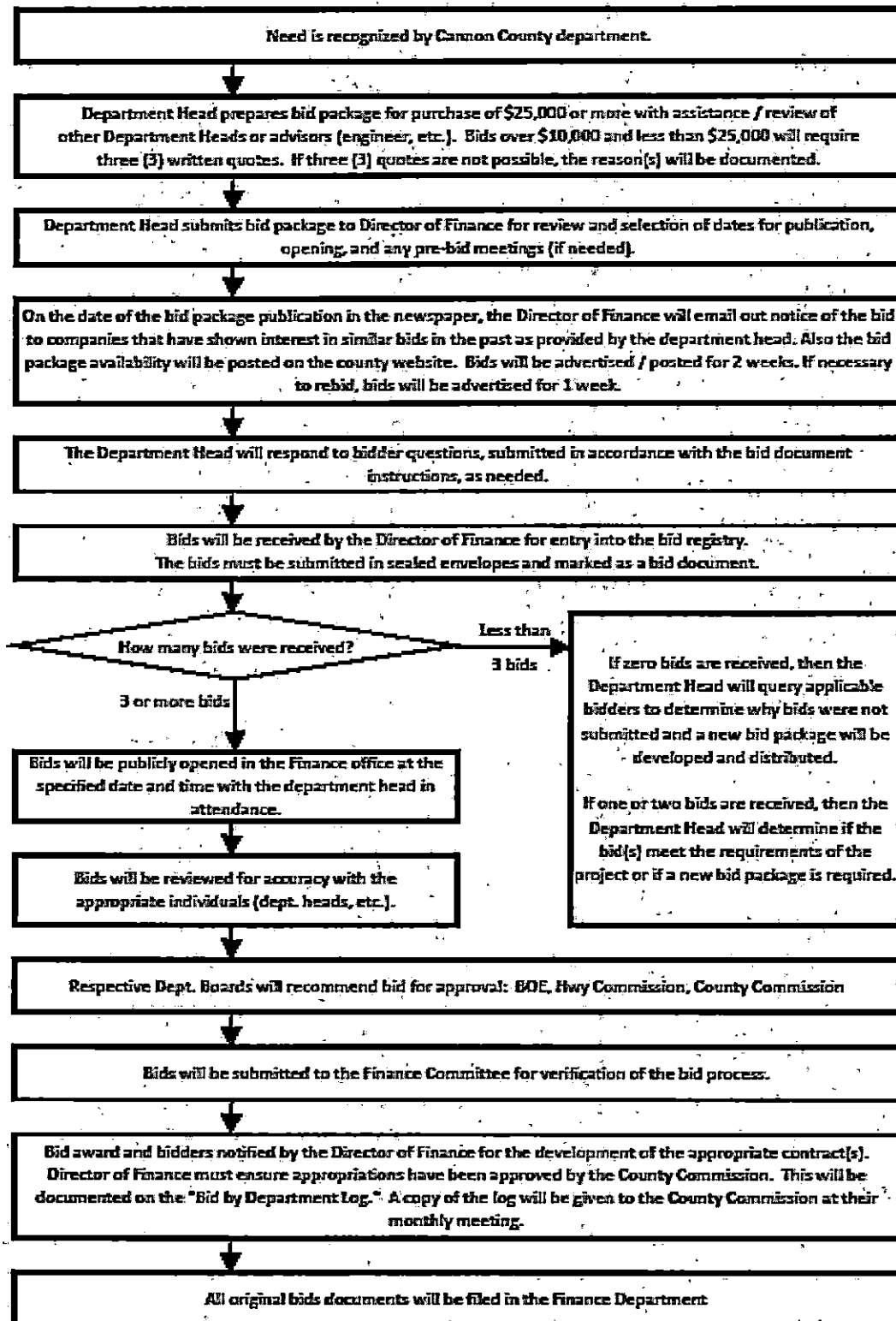
16. Bonds:

- A. In cases of large bids or contracts, the Director of Finance may require a *bid bond* not to exceed 10% of the total bid. A certified check, cashier's check or a properly executed bond will accompany the bid proposal. The check will be made payable to Cannon County. Deposits of the bidders are held until the award of the order of contract and the deposit of the successful bidder is held until he has completed delivery or services and/or, if required, provided a performance bond.
- B. The *performance bond* is used to insure performance of contracts in the time and manner prescribed and to save, indemnify and keep harmless the county against loss. In cases of large or construction contracts, bid proposals will require 100% performance bonds.

17. Special Areas:

- A. Vendor discounts will be considered in determining the low bidder.
- B. No employee will split an order, divide the items to be purchased or use similar practices to avoid the sealed bidding procedure.
- C. All employees will make every effort to group orders for avoiding repeat orders and to receive the best price. In order to do this, needs will be anticipated well in advance.
- D. Contracts will be issued for construction projects and other items of a similar nature. All contracts will be approved by the Director of Finance and department head.
- E. The Director of Finance may participate in, sponsor, conduct or administer a cooperative procurement agreement with one or more other public bodies or agencies of the United States for the purpose of combining requirements to increase efficiency or reduce administrative expenses.
- F. The Director of Finance will compile a list of vendors. The list will be divided according to the type of merchandise each vendor sells. When bids are issued, each vendor will receive a copy or notification of the bid notice and/or specifications.

CANNON COUNTY BID PROCESS



CHAPTER 6

INSURANCE AND RISK MANAGEMENT

ROUTING OF INSURANCE CLAIMS/REPORTS:

A. On the Job Injury Reporting Procedures:

1. *SCHOOLS:*

Step 1: Immediately after accident, principal or immediate supervisor fills out and signs Employer's First Report of Work Injury Form and forwards a copy to the Board of Education Central Office and the Finance Department.

Step 2: Board of Education office electronically submits claim to the insurance carrier.

Step 3: Insurance carrier routes Employer's First Report of Work Injury Form to the policy underwriter and the Tennessee Department of Labor, Division of Worker's Compensation.

Student Accident Reporting Procedures:

Step 1: Immediately after accident, principal or student's teacher/coach fills out and signs Athletic & Student Accident Notification of Injury and sends to students' parent/guardian for completion and signature.

Step 2: Student returns the form to teacher, coach or principal and the form is forwarded to the Board of Education Central Office and the Finance Department.

Step 3: Principal electronically submits claim to the insurance carrier for processing.

2. *COUNTY GENERAL AND ROAD DEPARTMENT:*

Step 1: Immediately after accident, department head or supervisor fills out and signs Employer's First Report of Work Injury Form and forwards to the Finance Department.

Step 2: County Executive's office/Highway Department electronically submits claim to the insurance carrier.

Step 3: Insurance carrier routes Employer's First Report of Work Injury Form to policy underwriter and the Tennessee Department of Labor, Division of Worker's Compensation.

B. Vehicle Accident Reporting Procedures (All Departments):

Step 1: Complete all accident reports required by law enforcement.

Step 2: Promptly notify department head/elected official of accident.

Step 3: Law enforcement officer/department sends a copy of the accident report to the department possessing the vehicle.

Step 4: Department head fills out and signs Property/Liability Report Form and sends form to the appropriate office – County Executive/BOE Central Office/Hwy Dept.

Step 5: The appropriate office submits claim to the insurance carrier electronically.

Step 6: Insurance carrier routes accident report and cover letter to the policy underwriter.

C. Property Damage or Stolen Reporting Procedures (All Departments):

Step 1: Report all information of damaged or stolen property in writing and forward to the department head/elected official.

Step 2: Department head/elected official reviews information and forwards to the Finance Department.

Step 3: Department head/elected official electronically submits claim to the insurance carrier handling the real and personal property insurance policy.

Step 4: Insurance carrier routes the information to the policy underwriter.

NOTE: A copy of all claims remain on file at the Finance Department.

CHAPTER 7

FIXED/CAPITAL ASSET ACCOUNTING

Section 7.1 GENERAL: The purpose of this policy is to provide guidelines for the departments of Cannon County regarding capital asset reporting in the financial statements in accordance with **Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statement and Management's Discussion and Analysis for State and Local Governments*** and establishes management control and continuing accountability for all capital assets over the capitalization thresholds acquired by county departments.

Capitalization of capital assets includes land, buildings and improvements, roads and bridges, machinery and equipment, and construction in progress. The asset amounts represented in the county's financial statements shall be documented by an inventory listing supported with detailed records for the historical or estimated historical cost of each asset. Each Department Director shall maintain a current inventory of all Fixed Assets with supporting documentation and provide a complete copy of their Fixed Asset Inventories with supporting documentation to the Director of Finance, who shall be responsible to maintain a centralized Fixed Asset Inventory Record for public reference.

It is also the County's responsibility to ensure proper accountability of certain other purchases made with County funds that do not represent general fixed assets. This policy is to encompass that responsibility for **"controllable items"**.

Section 7.2 ADMINISTRATIVE POLICIES:

Fiscal Responsibility: The County Legislative Body and the Board of Education are responsible to (1) determine and approve policies for capital asset management; (2) review findings and recommendations related to internal audits conducted by inventory control personnel or external audits conducted by the State or Independent Public Accountants (IPA); (3) ensure any identified deficiencies or non-compliance with established policies are addressed and corrected expeditiously; and (4) approve the list of "Controllable Items" requiring Capital Asset Management.

Capital Asset Management: The Director of Finance, as the fiscal agent of Cannon County, shall develop fiscal accounting procedures for capital asset management and maintain computerized central accounting records of all county capital assets through a cooperative effort with the County's Department Directors/Heads. **Areas of responsibility are outlined below:**

1. Maintain a computer database inventory of all county-owned assets that exceed capitalization thresholds. Copies of documentation for the actual or estimated historical cost of each capitalized asset will be maintained in a separate file as long as each individual asset is actively on the books.

2. Work with county officials and other departments to identify newly purchased or donated assets. Tag all movable assets over capitalization thresholds and input all relative information into the inventory control computer system.
3. Remove asset upon retirement from computer records upon proper notification by appropriate departments.
4. Receive copies of and review annual inventory of all departments to determine that capitalized assets are being properly accounted.
5. Random audits of inventory listings of county departments to ensure that departments are complying with adopted capital asset policies.
6. Director of Finance will report all instances of non-compliance with capital asset policies and procedures to department heads.
7. Update inventory of capital assets tracked on capital asset software and generate all reports needed to prepare external financial statements.

Administrative Officials: *Administrative officials (county officials, supervisors, directors, principals, etc.) are responsible for the custody and maintenance of all assets purchased for or assigned to their office. Their responsibilities include, but are not limited to, the following:*

1. Department Directors/Heads shall conduct a detailed inventory of ALL assets (e.g. real property, buildings, vehicles, machinery and equipment, office furnishings and equipment, computers, medical equipment, law enforcement equipment, weapons, roads and bridges, recreation/athletic equipment, communications equipment, artwork, books, kitchen appliances and equipment, custodial equipment, solid waste disposal equipment, etc.) and record each asset's detailed description, title, manufacturer, make, model, serial or vehicle identification number, etc. and cost with cost basis documentation, and submit their detailed inventories to the Director of Finance for cataloging and data entry into the Capital Asset Management system. (The Director of Finance shall determine which items to record under GASB Statement 34 accounting).
2. Department Directors/Heads shall report any newly identified property to the Director of Finance within seven (7) days of identification, acquisition and/or donation with all of the information required above.
3. Report the theft or loss of property, immediately, to the Department of Finance by telephone (629) 218-3212, to be followed in writing to the Department of Finance. A police report should be obtained on all losses suspected of being stolen.
4. Report to the Department of Finance in writing any assets deemed to be surplus and unneeded by the department so that proper transfer or disposal can proceed.
5. Any acquisition, transfer to another county department or disposal of assets by administrative officials shall be documented in writing to the Department of Finance in seven (7) business days.
6. Allow the Department of Finance access to all records and inventory necessary to aid in the determining of proper disclosure of capital assets for reporting purposes.

7. Designate person(s) for the custody and control of departmental property. The name of this person shall be submitted to the Department of Finance for direct communication purposes. *This person is to maintain an annual listing of inventory*, notify the Department of Finance of new acquisitions and any items declared surplus, destroyed, etc.

Capital Asset Management Tagging: The Director of Finance shall implement a Capital Asset Management (CAM) tagging system for all movable assets over the stated capitalization thresholds. The CAM Tags shall clearly indicate that the asset is the "Property of Cannon County." The Director of Finance shall work with county officials and Department Directors to identify and CAM Tag all currently owned movable assets listed in the CAM Property Book and establish a system whereby any newly purchased or donated assets are immediately CAM Tagged and properly entered into a Capital Asset Management Book. CAM Tags will be removed only upon the retirement of an asset due to depreciation or the transfer of an asset through sale or donation from the County to some other entity.

Reporting and External Audits: The Director of Finance shall be responsible to update the data in the CAM Property Book as needed; generate annual Capital Asset Financial Statements for submission to the Financial Management Committee and the County Legislative Body; prepare external financial statements for reporting to and audits by the Tennessee State Comptroller of the Treasury or Independent Public Accountants (IPA); and works with county management and external auditors on all issues concerning capital asset reporting in order to comply with GASB Statement 34.

Section 7.3 ACCOUNTING POLICIES:

Asset Capitalization: All assets valued over the capitalization thresholds shall be identified through various sources, including, department inventories, accounting records, bond issue documents, County Commission Minutes, the current county road list, building and content insurance records, data from the County Register of Deeds and Tax Assessor, and other official records. All capitalized General Fixed Assets shall be inventoried and recorded in Asset Management Software maintained by the Director of Finance.

Land Capitalization: Land will be capitalized but not depreciated. It shall be recorded at the actual or estimated historical cost and will remain at that capitalized cost basis until disposed.

Land Improvements Capitalization: Land improvements shall be classified as either "Non-Exhaustible" or "Exhaustible." Non-Exhaustible improvements are those which do not require maintenance or replacement and shall be capitalized but NOT depreciated. Exhaustible improvements which are part of a site, such as parking lots, landscaping, fencing, etc. are

depreciable. Exhaustible improvements shall be recorded as separate entities to the extent that cost documentation is available and depreciated individually.

Building Capitalization: Buildings shall be capitalized and recorded at their acquisition or construction cost. Each building component (e.g. roof, HVAC, etc.) shall be recorded separately when significant and to the extent that cost documentation is available due to the difference in the useful life of these components.

Building Improvement Capitalization: Building improvements which extend the useful life of a building and meet the capitalization threshold shall be capitalized. These improvements will be recorded separately to the extent that cost documentation is available.

Construction-in-Progress Capitalization: Construction-in-Progress shall be capitalized and NOT depreciated until after the Construction-in-Progress is re-characterized as a completed project.

Vehicle Capitalization: Vehicles shall be capitalized based on the total cost of initial ownership and depreciated.

Furniture and Equipment Capitalization: Assets such as furniture, machinery and equipment shall be identified and inventoried. If they meet the threshold levels for capitalization, they shall be capitalized and depreciated.

Interest on Debt Issued Capitalization: Interest on debt issued for the construction of an asset will be capitalized as part of the asset's cost to the extent that the interest was incurred during the construction period ONLY.

Cost Basis: Capital assets shall be recorded at historical cost if the cost is reasonably determinable. If historical cost data is not determinable, an estimated cost will be used.

(1) Actual Cost will include not only the purchase or construction cost which can be determined through invoice, purchase order and check paid files, but also charges necessary to place the asset in its intended location or service. This includes costs such as freight and transportation charges, site preparation expenditures, professional fees and legal claims directly attributable to asset acquisition.

(2) Estimated Original Cost will be based on as much documentation evidence as can be found to support the estimated cost such as personal interviews, price comparisons, and price level adjustments for each asset.

(3) Donated Cost Basis will be based on the estimated fair market value at the time of acquisition. The determination of the fair market value basis shall be included with the property record.

Depreciation: Depreciation is a method for allocating the cost of buildings and equipment over their useful lives. GAAP dictates that the value of the capital asset must be written off as an expense over the useful life of the asset as an indirect cost. Annual depreciation expenses shall be calculated using the straight-line method. The county will utilize the full-month averaging convention. By using the full-month averaging convention, property placed in service at any time during a given month is treated as if it was placed in service at the first day of that month, regardless of the actual day of the month acquired. Likewise, when the asset is disposed of, the actual date of disposal is disregarded, and the disposal date is the end of the month prior to the month of disposal (i.e. no depreciation is taken for the month of disposal). The salvage value of an asset is an estimate made by management of what the value of an asset will be at the end of its useful life. Using the assumption that Cannon County tends to utilize capital assets until they are literally worthless, a salvage value of zero (0) will be assigned to all capital assets and infrastructure to simplify record keeping. Depreciation shall be applied and recorded monthly and in accordance with the standards set forth by the *Governmental Accounting Standards Board Statement 34* (GASB 34).

Dollar Value and Life Expectancy Tests: Assets purchased with a dollar value less than \$10,000.00 and with a life expectancy of less than five (5) years will not be included in the financial statements of Cannon County; however, items below this threshold (i.e. Controllable Assets) will be tracked and maintained in inventory records for accountability purposes. The dollar value threshold for bulk purchases is \$25,000.00. Bulk purchases will be placed on the Controllable Assets listing the month following full depreciation.

Asset Reduction: Assets no longer owned by or in the possession of the County shall be removed from the Capital Asset Management (CAM) Property Book. Removal of assets from the Property Book can be accomplished through one of the following processes.

1. **Sold and/or Retired Assets:** These assets shall be removed from the capital asset records upon formal, written notification from the responsible party of such disposition. Departments should be cautious about retiring assets still depreciating on books. This will result in the department having to write off a loss in the year the asset was retired.
2. **Transferred Assets:** Assets which are transferred to proprietary (business-type) funds shall be accounted for separately from the governmental activities of the county and shall be removed from the capital asset records (in relation to governmental activities) upon transfer to a proprietary fund (i.e. the asset will be accounted for in the proprietary fund).
3. **Missing Assets:** Assets not seen for two consecutive annual inventories shall be classified as missing and shall be removed from the capital asset records upon formal, written notification to the Director of Finance. Missing assets must be investigated to determine if the asset was stolen or lost and to determine fiduciary liability through legal action against the thief and/or the responsible government official. These assets will no longer be searched for in regular annual inventories. However, if an asset is located at some time in the future,

it shall be reactivated in the system. A list of missing assets by departments shall be presented to the County Commission on an annual basis.

4. **Surplus Equipment:** A complete accounting of any surplus items and proceeds must be reported back to the Department of Finance so these items can be removed from the system. A list of surplus items will be presented to the full Commission annually.

Infrastructure: GASB Statement 34 requires counties to capitalize and report county-owned infrastructure at historical or estimated historical cost. The GASB defines infrastructure as long-lived capital assets associated with governmental activities that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. The county will initially capitalize its infrastructure by the following method:

1. **County-owned roads:** Cannon County will retroactively report roads at actual or estimated historical cost back to:
 - July 1, 1980 or,
 - The last time the road was upgraded on or after July 1, 1980 (gravel to oil and chip, etc.)or,
 - The last time the road was replaced or resurfaced in a way that it extended the original useful life of the road (i.e., not considered routine maintenance) on or after July 1, 1980.
2. **Bridges:** Cannon County will retroactively report bridges at actual or estimated historical cost back to:
 - July 1, 1980 or,
 - The last time the bridge was upgraded (wood to concrete, etc.), if this date was on or after July 1, 1980.
 - Major renovations on or after July 1, 1980 that were not considered routine repairs that extended the original useful life of the bridge, will be capitalized.
3. **Right-of-Ways and other easements:** Right-of-way and other easement rights that the county did not incur a cost for will not be capitalized. If the easements were actually paid for by the county, it should be capitalized by actual or estimated historical cost.

Operating/Capital Lease Assets: Assets acquired under operating leases will not be capitalized. Capital Lease assets will be accounted for in accordance with GAAP.

Controllable Assets: Controllable Assets are defined as assets that do not meet the criteria for a General Fixed Assets per GASB 34, but shall be included in the Capital Asset Management (CAM) Property Book as Controllable Assets. Such property includes weapons, trailers, office

equipment, law enforcement equipment, fire department equipment, tools, etc.) and other items as directed by the County Commission or Board of Education.

Inventory Procedures: Each year (March-April) the Finance Department will request an inventory list of all portable, reportable and controllable items from Department Heads. The Department of Finance will reconcile the inventories and report missing items to the Department Head. Items still missing as of June 1st of each year will be removed from the fixed asset inventory list and reported to the County Commission and Board of Education.

Section 7.4 CAPITALIZATION THRESHOLDS: The following assets will be capitalized and depreciated for GASB 34 reporting purposes:

1. Land	\$1.00 (Capitalize Only)
2. Land Improvements	\$25,000.00
3. Buildings	\$25,000.00
4. Building Improvements	\$ 25,000.00
5. Road & Bridges	\$25,000.00
6. Vehicles	\$10,000.00
7. Machinery & Equipment	\$10,000.00
8. Furniture & Fixtures	\$10,000.00
9. Construction in Progress	\$ 1.00 (Capitalize Only)

Section 7.5 DEPRECIABLE LIFE: The following assets will be depreciated on the timelines indicated below for GASB 34 reporting purposes:

<u>Depreciable Life</u>		
<u>Asset Types</u>	<u>Examples</u>	<u># Years</u>
Furniture, office equipment	Desks, tables, chairs, file cabinets	5
Computer Hardware	Monitors, CPU, printer, Cabling	5
Telephone Equipment		10
Motor Vehicles	Cars and light trucks	5
Buses	School	15
Fire trucks		15
Buildings – Temporary	T-buildings, other portables	25
Buildings		40
Building Improvements – structural		
Floors, Painting		10

HVAC Systems	Air-conditioners, heating, ventilation sys	20
Roofing		20
Carpet Replacement		7
Electrical/Plumbing		30
Kitchen Equipment	Appliances	12
Heavy Construction Equip.	Backhoes, Trucks, Dozers, front-end loaders, etc.	5-10
Engineering, Scientific Equipment	Lab Equipment	10
Firefighting Equipment	Ladders, hoses	10
Police Special Equipment		10
Medical Equipment		5
Traffic Control Equipment	Stoplights	10
Radio, Communication Equipment	Mobile, portable radios	10
Recreational/Athletic Equipment	Weight machines, mats, golf carts, treadmills	10
Library Books/Textbooks	Collections	5-7
Artwork	Collections	5-7
Indoor/Outdoor Equipment	Playground equipment, scoreboards, bleachers	20
Radio towers		20
Custodial Equipment	Floor scrubbers, vacuums, other	12
Grounds Equipment	Mowers, tractors and attachments	15
Land Improvements – structure	Parking lots, sidewalks, bus ramp, fencing	20
Land Improvements – ground work	Golf course, ball field, park landscaping	30
Landfill Disposal Systems		25
Land	No depreciation	
Sewage treatment plants		25
<u>Infrastructure</u>		
Easements (if actually deeded to county)	No depreciation	
Drainage Systems		25
Water systems		25
Sewage disposal works systems		25
Waterway Levees and canals (unlined)	No depreciation	

Canal lining	30
--------------	----

Dams:

Concrete	50
----------	----

Steel, Sheetpile	30
------------------	----

Earthen embankment	No depreciation
--------------------	-----------------

Roads:

Hot Mix	40
---------	----

Oil & Chip	40
------------	----

Gravel	50
--------	----

Bridges:

Wood	20
------	----

Concrete (Box)	40
----------------	----

Steel (Span)	40
--------------	----

CHAPTER 8

PAYROLL ACCOUNTING

Section 8.1 GENERAL: Under The Act, a finance department is created to administer the finances of the county for all funds handled by the Trustee - County General, Ambulance, Solid Waste, Highway and Schools. Records are to be maintained in conformity with generally accepted accounting principles (GAAP) of governmental accounting, and the rules and regulations established by the state Comptroller of the Treasury, state Commissioner of Education, and state law. [TCA § 5-21-124].

Section 8.2 NEW HIRES, PAYROLL CHANGES AND TERMINATIONS: An orderly process notification of new hires, changes in pay and payroll status, leaves of absence and both voluntary and involuntary termination is essential to the payroll operation. The Department Head is responsible for notification changes, additions and termination of employees and shall forward the information to the Finance Department in a timely fashion. Although employees of the County may work for different areas, County, Highway and Schools, all are employees of Cannon County. It is the responsibility of the Finance Department to ensure that the appropriate paperwork and supporting documentation are on file so that compliance with State and Federal laws is documented.

All new hires shall be directed to the Finance Department for processing of appropriate paperwork, including completion of forms W-4 and I-9 and enrollment in the County's insurance program and benefits. The Finance Department must be notified promptly by the appropriate department head of changes in pay rates, regularly scheduled hours, leaves of absence and terminations. Prompt notification is required for proper processing of payroll and record-keeping.

Section 8.3 SCHEDULE: A schedule for payroll processing shall be developed for in-house use. This schedule shall include for each pay category (Highway, substitute teacher, etc) and for each payroll period the following information:

- The date timesheets are due to the Finance Department
- The date payroll will be run in-house
- The date deposits are due to the bank for direct deposit
- The date deposits of Federal withholding and FICA taxes must be made
- The date deposits of voluntary deductions must be made

The dates timesheets are due to the Finance Department and dates payroll stubs are available for distribution shall be shared with the department heads for planning purposes.

Section 8.4 CHECKS: Checks for payroll deposits for tax and voluntary deduction withholdings can be drawn under the name of the Finance Director. It is the practice of the finance department to issue payroll deposits electronically.

Section 8.5 FAIR LABOR STANDARDS ACT: The Fair Labor Standards Act (FLSA) governs minimum wage and overtime pay standards, record keeping requirements and provisions regulating the employment of minors.

Non-exempt employees who work more than 40 hours during the work week must be paid the overtime rate for the excess hours.

In order to comply with the FLSA regulations, and to prove compliance, the Finance Department must maintain certain records and information for each employee. These records and information include the employment application, date of hire, rate of pay, regularly scheduled hours of work, completed W-4 and I-9 forms, and time and attendance records for each pay period that accurately reflect the hours worked by the employee.

Section 8.6 VOLUNTARY DEDUCTIONS: The management and administration of voluntary payroll deductions is done as a courtesy. An example of a voluntary payroll deduction is a premium for insurance coverage not provided by Cannon County Government and for which the employees pays 100% of the insurance premium from the employee's paycheck and then writes a check to the insurance provider.

Currently Five Points manages the county's voluntary deductions.

Absent
County Executive, Brent Bush

Date

William E. Curtis
Director of Schools, William Curtis

12-16-2021
Date

Absent
Highway Superintendent, Wayne Hancock

Date

Russell Reed
Finance Committee Member, Russell Reed

12-16-21
Date

Absent
Finance Committee Member, Karen Ashford

Date

Brent Brandon
Finance Committee Member, Brent Brandon

12-16-2021
Date

Randy Gannon
Finance Committee Member, Randy Gannon

12-16-2021
Date

CANNON COUNTY FINANCE DEPARTMENT

Employee List

September 16, 2021

Diane Hickman, Finance Director/Purchasing Agent

Neal Appelbaum, Deputy Finance Director/Accounts Payable

Douglas Jennings, BOE Accounts Payable

Regina Mullins, Payroll Manager

Andrea Alexander, Federal Projects