FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2021



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Professional Accounting & Consulting Services

# **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

# STATEMENT OF FINANCIAL POSITION

# JUNE 30, 2021

## ASSETS

#### **CURRENT ASSETS**

Cash and Cash Equivalents	\$ 444,529
Total Current Assets	 444,529
Total Assets	\$ 444,529

# LIABILITIES AND NET ASSETS

## **CURRENT LIABILITIES**

Accounts Payable	\$ 1,411
Payroll Taxes Payable	 1,103
Total Current Liabilities	 2,514
NET ASSETS	
Net Assets Without Donor Restrictions	 442,015
Total Net Assets	\$ 444,529

The independent auditor's report and accompanying notes are an integral part of these statements.

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# STATEMENT OF ACTIVITIES

# FOR THE YEAR ENDED JUNE 30, 2021

#### Revenues

Association Sponsorships	\$ 68,250
Registration Fees	54,100
Membership Dues	36,893
Social Events	6,826
Donations	5
Interest	633
Miscellaneous	 -
Total Revenues	 166,707
Expenses	
Program Services	123,334
Management and General	 7,157
Total Expenses	 130,491
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.

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# STATEMENT OF FUNCTIONAL EXPENSES

# FOR THE YEAR ENDED JUNE 30, 2021

	Program Services	Management and General	Total
Membership Expenses	Services	General	Total
Executive Director Compensation	45,004	5,000	50,004
Payroll Taxes	3,613	401	4,014
Executive Director Reimburseable Expenses	1,665	185	1,850
Accounting Service	1,669	185	1,854
Audit	2,700	300	3,000
Liability Insurance	2,120	235	2,355
Member Benefits	1,200	-	1,200
ICMA Fund	1,000	-	1,000
ICMA Partnership Agreement	1,000	-	1,000
Website	3,508	390	3,898
Processing Fees	3,287	365	3,652
Awards	150	-	150
Printing and Postage	31	4	35
Office Supplies	511	57	569
Other	292	33	325
Bank Charges & Fees	13	2	15
Conference Expense			
Meeting Room/Hotel Rental	5,255	-	5,255
Meals	26,308	-	26,308
Speakers	1,000	-	1,000
Audio Visual	13,640	-	13,640
Social Events	7,326	-	7,326
Supplies/Services	2,041		2,041
Total Expenses	\$ 123,334	\$ 7,157	\$ 130,491

The independent auditor's report and accompanying notes are an integral part of these statements.

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#### STATEMENT OF CASH FLOWS

# FOR THE YEAR ENDED JUNE 30, 2021

# 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 Increase (Decrease) in Payroll Taxes Payable	 1,314 (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.

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## NOTES TO FINANCIAL STATEMENTS

#### JUNE 30, 2021

#### 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 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.

*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.

#### Cash and Cash Equivalents

The Association considers all highly liquid investments with a maturity of three months or fewer to be cash equivalents.

#### NOTES TO FINANCIAL STATEMENTS (CONTINUED)

#### JUNE 30, 2021

#### 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

# NOTES TO FINANCIAL STATEMENTS (CONTINUED)

# JUNE 30, 2021

# 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. SUBESEQUENT EVENTS

Subsequent events have been evaluated through July 21, 2021 which is the date the financial statements were available to be issued.

# SUPPLEMENTARY INFORMATION

# SCHEDULE OF BUDGET COMPARED TO ACTUAL

# FOR THE YEAR ENDED JUNE 30, 2021

		Actual	]	Budget	Fa	<sup>v</sup> ariance avorable favorable)
Revenues	¢	(0.050	Φ	04.000	¢	$(1 \in \mathbb{Z} \subseteq \mathbb{Q})$
Association Sponsorships	\$	68,250	\$	84,000	\$	(15,750)
Registration Fees		54,100		51,000		3,100
Membership Dues Social Events		36,893		35,000		1,893
		6,826		10,000		(3,174)
Donations		5		10		(5)
Interest		633		1,800		(1,167)
Miscellaneous		-		2,000		(2,000)
Total Revenues		166,707		183,810		(17,103)
Conference Expenses						
Meals		26,308		28,000		1,692
Hotel Rental		5,255		2,500		(2,755)
Audio Visual		13,640		7,000		(6,640)
Social Events		7,326		12,000		4,674
Supplies		2,041		1,500		(541)
Speakers		1,000		6,000		5,000
Total Conference Expenses		55,570		57,000		1,430
Membership Expenses						
Executive Director Compensation		50,004		50,004		-
Payroll Taxes		4,014		4,000		(14)
Executive Director Reimburseable Expenses		1,850		4,600		2,750
Accounting Service		1,854		1,750		(104)
Audit		3,000		3,000		-
Liability Insurance		2,355		2,400		45
Member Benefits		1,200		-		(1,200)
ICMA Conference Reception		-		3,800		3,800
ICMA Fund		1,000		1,000		-
ICMA Partnership Agreement		1,000		-		(1,000)
Website		3,898		3,500		(398)
Processing Fees		3,652		3,600		(52)

# SCHEDULE OF BUDGET COMPARED TO ACTUAL (CONTINUED)

# FOR THE YEAR ENDED JUNE 30, 2021

			Variance Favorable
	Actual	Budget	(Unfavorable)
Membership Expenses (Continued)	1.50	505	275
Awards	150	525	375
Printing and Postage	35	100	65
Office Supplies	569	400	(169)
Other	325	500	175
Public Management Fellow	-	20,000	20,000
Bank Charges & Fees	15		(15)
Total Membership Expenses	74,921	99,179	4,273
2020 ICMA Conference			
2020 Conference Project Manager	-	-	-
Project Manager Expenses	-	-	-
2020 Conference Miscellaneous			
			- -
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	<u> </u>		
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

Form	99	90		Return	of Organiza	ation Exempt	From Inc	ome <sup>-</sup>	Гах		OMB No. 1545-0047
					•	•					2020
			Under s			) of the Internal Rev	•			lations)	Onen te Dublie
		the Treasury ue Service				y numbers on this for	-		-		Open to Public Inspection
			ar vear or	tax year begin		n990 for instruction		nd endir		06	-30 , <b>20</b> 21
_		upplicable:				Y MANAGEMENT A			9		ver identification number
	Address c			g business as						p.o,	62-1561659
=	lame cha	•		*	D. box if mail is not deli	ivered to street address)		Room/suit	e	E Telepho	
=	nitial retu	•	PO B	OX 191		,					(423)754-5653
F	inal retur	rn/terminated	City of	or town, state or prov	ince, country, and ZIP	or foreign postal code				G Gross	receipts
A	mended	return	COLU	MBIA, TN 3	8402					\$	166 <b>,</b> 707
#	pplicatio	n pending	F Nam	e and address of pri	ncipal officer: <b>JEFF</b>	BROUGHTON			H(a) Is this a	group return for	subordinates? Yes X No
			SAME	AS C ABOV	E				H(b) Are all	subordinates	included? Yes No
<u> </u>	ax-exem	pt status:	501(c)(3)	<b>X</b> 501(c) ( <b>6</b>	) 🗲 (insert no.)	4947(a)(1) or	527		lf "No,"	attach a list.	See instructions
٦١	Vebsite:	_	.TNCMA.	ORG			1		H(c) Group	exemption nu	umber 🕨
			Corporation	Trust Ass	ociation Other	•	L Year of formati	on: <b>196</b>	4 м	State of legal	domicile: TN
Ра	rt I	Summar									
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e						MBERS THROUGH					
anc			OF KNO	WLEDGE, IN	FORMATION,	DATA AND BEST	MUNICIPAL	GOVER	NMENT	PRACTI	CES TO ITS
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Š				0		operations or dispose				1 1	
.∞ ∞	3		-	-		/I, line 1a)					6
Activities &	4			-		body (Part VI, line 1					6
iviti	5					20 (Part V, line 2a)					1
Act	6										10
						(C), line 12					0
	b	Net unrelate	d business	taxable income	from Form 990-1	, Part I, line 11	<u></u>	$\frac{1}{1}$			0
		Cantributiana							Prior Year		Current Year
	8		-							9,350	5
nue	9									3,177	166,069
Revenue	10					7d)				L,523	633
Ř	11		•	. ,		0c, and 11e)				1,192	0
	12					III, column (A), line 12			140	0,242	166,707
	13					es 1-3)					0
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ŝ						, column (A), lines 5-1		•	54	4,018	54,018
nse			-			le)					0
Expenses			-		umn (D), line 25)		0	-	0.07	011	86 483
ш	17					24e)				2,911	76,473
	18 19					umn (A), line 25) .				5,929	<u>130,491</u> 36,216
	-	Revenue les	s expenses		io nonnine 12 .	•••••	•••••		-	5,687)	
Net Assets or Fund Ralances	20	Total assets	(Part X line	e 16)					ning of Curr 4 0	ent Year 7,003	End of Year 444,529
sset	20		· · ·								
let A	22									L,204 5,799	2,514 442,015
	rt II		re Block				• • • • • • • •	•	40:	,/99	442,015
					n, including accompan	ying schedules and stateme	ents, and to the best	of my know	edge and be	lief, it is	
true,	correct, a	and complete. Dec	claration of pre	parer (other than offi	cer) is based on all info	ormation of which preparer h	nas any knowledge.	-	-		
		ननना.	BROUGH	TON							
Sig	n	<b>D</b>	e of officer							Date	
Her				TON FYFOU	TIVE DIRECT	OR					
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May the	RS	dis	cuss	s thi	s re	etum	wit	h the	preparer	shown	ał	00	/e?	(see instruction	s)
			-	-	-							-			

OMB No. 1545-0047

	m 990 (2020) TENNESSEE CITY MANAGEMENT ASSOCIATION 62-15	61659	Page <b>2</b>
Par	art 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 T	HROUGH	
	EDUCATIONAL CONFERENCES AND THE TIMELY TRANSFER OF KNOWLEDGE, INFORMATION, DATA AND	D 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 🗴 No	ο
	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 🛛 N	0
	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 IN	NTEREST T	o ́
	TENNESSEE CITY MANAGERS AND OTHER ADMINISTRATORS.		
4b	(Code:) (Expenses \$ including grants of \$) (Revenue \$)		)
			,
4c	(Code:) (Expenses \$ including grants of \$ ) (Revenue \$		_)
4d	Other program services (Describe on Schedule O.)		
ru.	(Expenses \$ including grants of \$ ) (Revenue \$ )		
4e			

Forr	n 990 (2020) TENNESSEE CITY MANAGEMENT ASSOCIATION 62-15616	59	F	Page 3
Pa	rt IV Checklist of Required Schedules			
			Yes	No
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		х
2	Is the organization required to complete Schedule B, Schedule of Contributors See instructions?	2		х
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		х
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		х
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		х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			
•	complete Schedule D, Part III	8		х
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			
40	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	40		
44	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. Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			
a	complete Schedule D, Part VI	11a		v
ŀ	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more	Tia		X
K	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		x
	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more			^
Ľ	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		x
	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
	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	110		
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	x	
12a				
120	Schedule D, Parts XI and XII	12a	x	
b				
~	"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
20 a		20a		х
k	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
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

Form	990 (2020) TENNESSEE CITY MANAGEMENT ASSOCIATION 62-15616	59	Р	age 4
Pa	rt IV Checklist of Required Schedules (continued)			
			Yes	No
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	22		х
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	23		х
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	24a		х
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year			
	to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	2.10		
254	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I.	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior	254		
b				
	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?	051		
~~	If "Yes," complete Schedule L, Part I	25b		
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.	26		х
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	27		х
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):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a	х	
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		х
С	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	28c		х
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M	30		x
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"			
	complete Schedule N, Part II	32		х
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	33		x
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	34		x
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		x
b	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	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable	000		
50	related organization? If "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	- 30		
31	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		
20		31		х
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and			
Der	19? Note: All Form 990 filers are required to complete Schedule O.	38	X	
Par				
	Check if Schedule O contains a response or note to any line in this Part V			<u> </u>
			Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	-		
b	Enter the number of Form W-2G included in line 1a. Enter -0- if not applicable	-		
С	Did the organization comply with backup withholding rules for reportable payments to vendors and			
	reportable gaming (gambling) winnings to prize winners?	1c	х	

Form	990 (2020) TENNESSEE CITY MANAGEMENT ASSOCIATION 62-15616	59	P	Page 5
Par	rt V Statements Regarding Other IRS Filings and Tax Compliance (continued)			
			Yes	No
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 2a 1			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	х	<u> </u>
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		x
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		<u> </u>
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)?	4a		x
b	If "Yes," enter the name of the foreign country			
-	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	-		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		x
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		x
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?.	5c		<u> </u>
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?	6a		x
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or			
-	gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods	70		
ь	and services provided to the payor?	7a 75		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	7c		
d	required to file Form 8282?	70		
d		7e		
e f	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e 7f		
	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
g h	If the organization received a contribution of qualmed interectual property, did the organization file a Form 1098-C?	79 7h		
h 8	Sponsoring organization maintaining donor advised funds. Did a donor advised fund maintained by the	711		
0	sponsoring organizations maintaining donor advised tunds. Did a donor advised tund maintained by the	8		
9	Sponsoring organizations maintaining donor advised funds.	0		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:	0.0		
а	Initiation fees and capital contributions included on Part VIII, line 12			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter:			
a	Gross income from members or shareholders			
b	Gross income from other sources (Do not net amounts due or paid to other sources			
	against amounts due or received from them.)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
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			
с	Enter the amount of reserves on hand			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		x
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule Q	14b		
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?	15		x
	If "Yes," see instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		x
	If "Yes," complete Form 4720, Schedule O.			

Form	990 (2020) TENNESSEE CITY MANAGEMENT ASSOCIATION 62-15616	59	Р	age 6
Pa	rt VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a	a "No"		
	response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instruction	s.		
	Check if Schedule O contains a response or note to any line in this Part VI			. x
Sec	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	_		
	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.			
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		х
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		x
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		x
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		x
6	Did the organization have members or stockholders?	6		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		x
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,	76		
0	stockholders, or persons other than the governing body?	7b		x
8				
•	the year by the following:	80	v	
a b	The governing body?       Each committee with authority to act on behalf of the governing body?	8a 8b	x x	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at	00	Λ	
5	the organization's mailing address? If "Yes," provide the names and addresses on Schedule Q	9		x
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		x
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,			
	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	х	
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		x
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
с	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"			
	describe in Schedule O how this was done	12c		
13	Did the organization have a written whistleblower policy?	13		х
14	Did the organization have a written document retention and destruction policy?	14		х
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?			
а	The organization's CEO, Executive Director, or top management official	15a		x
b	Other officers or key employees of the organization	15b		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		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	101		
<u></u>	organization's exempt status with respect to such arrangements?	16b		
	tion C. Disclosure			
17 19	List the states with which a copy of this Form 990 is required to be filed Section 6104 requires an organization to make its Forms 1022 (1024 or 1024 A if applicable). 990 and 990 T (Section 501(c)			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)			
	<ul> <li>(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.</li> <li>Own website</li> <li>Another's website</li> <li>Upon request</li> <li>Other (explain on Schedule O)</li> </ul>			
19				
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			
-0	JEFF BROUGHTON (423)754-5653, PO BOX 191, COLUMBIA, TN 38402			

Form 990 (20	20) TENNESSEE CITY MANAGEMENT ASSOCIATION	62-1561659	Page 7
Part VII	Compensation of Officers, Directors, Trustees, Key Employees, Highest Co	ompensated Employee	s, and
	Independent Contractors		
	Check if Schedule O contains a response or note to any line in this Part VII		🗌
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	

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

				(C)				
(A)	(B)	Position				(D)	(E)	(F)
Name and title	Average	(do not check more the box, unless person is		unless person is both an		Reportable	Reportable	Estimated amount
	hours			director/truste		compensation	compensation	of other
	per week					from the organization	from related organizations	compensation from the
	(list any hours for	oro	Ins	employ Key er	Former	(W-2/1099-MISC)	(W-2/1099-MISC)	organization and
	related	lvidu	litutio	ploye	mer			related organizations
	organizations	Individual trustee or director	Institutional trustee	employee Key employee Officer	com			
	below	Istee	trust	ee	Ipen			
	dotted line)		ee	employee Key employee	sate			
(1) JEFF_BROUGHTON	40.00							
EXECUTIVE DIRECTOR			X	:		50,004	0	0
(2) GREG_MCCLAIN	1.00							
DIRECTOR		x				0	0	0
(3) DAVID SMOAK	1.00							
DIRECTOR		x				0	0	0
(4) ERIC_STUCKEY	2.00							
PAST PRESIDENT		x	X	:		0	0	0
(5) TRACY BAKER	2.00							
PRESIDENT		x	x	:		0	0	0
(6) TIM ELLIS	2.00							
VICE PRESIDENT		x	X	:		0	0	0
(7) KIM FOSTER	2.00							
SECRETARY		x	X	:		0	0	0
(8)								
<u>(9)</u>								
			_					
<u>(10)</u>								
			_					
<u>(11)</u>								
			_					
<u>(12)</u>								
<u>(13)</u>								
(4.0)				+ +				
(14)								
								Farm 000 (0000)

	90 (2020) TENNESSEE CITY MA	NAGEMENI	' ASS	OCI	AT]	ION				62	2-15616	59	P	age <b>8</b>
Part	VII Section A. Officers, Directors, Trustee	es, Key Emp	oloyee	s, ar	nd H	igh	est Co	omp	ensated Employe	es (continu	ued)			
	(A) Name and title	(B) Average hours per week	box	(C) Position (do not check more than one box, unless person is both ar officer and a director/trustee)				(D) Reportable compensation from the organization	(E) Reportable compensation from related organizations	ation ted	con	(F) ated am of other npensati rom the		
		(list any hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	-	(W-2/1099-M		orgar	nization l organiz	
(15)														
(16)														
(17)														
(18)														
(19)														
(20)														
(21)										3				
(22)														
(23)														
(24)														
(25)														
1b c	Subtotal		· · ·		 	 	 	• ►						
d	· · · · · ·	. <b></b>						• •	50,004		0			0
2	Total number of individuals (including but not limit reportable compensation from the organization		isted a	bove	e) wh	no re	eceive	d mo	ore than \$100,000	of				C
-													Yes	No
3	Did the organization list any former officer, direc employee on line 1a? If "Yes," complete Schedu											3		v
4	For any individual listed on line 1a, is the sum of re									••••	••••	3		x
	organization and related organizations greater th													
	individual			•••								4		х
5	Did any person listed on line 1a receive or accrue			-			-					_		
Secti	for services rendered to the organization? If "Yes on B. Independent Contractors	s," complete	Sched	lule .	J for	suc	h pers	son	• • • • • • • • •	• • • • •	• • • •	5		х
1	Complete this table for your five highest compensa	ited independ	dent co	ntrac	ctors	tha	t recei	ved	more than \$100.00	)0 of				
•	compensation from the organization. Report comp										ax year.			
	(A)								(B)			(C)		
	Name and business addres	SS							Description of service	es	С	ompens	ation	
2	Total number of independent contractors (includin	g but not lim	ited to	thos	e list	ted a	above	) wh	0					

Form 9	990 (20			MANA	GEMENT ASSOC	IATION		62-15616	59 Page 9
Part	VIII	Statement of Rev	enue						
		Check if Schedule O co	ntains a respons	se or n	ote to any line in th	is Part VIII (A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
	1a	Federated campaigns .		1a					
<i>6</i>	b	Membership dues		1b					
rants	с	Fundraising events		1c					
v G	d	Related organizations .		1d		-			
Gifts Iar A	е	Government grants (contri		1e		-			
Contributions, Gifts, Grants and Other Similar Amounts	f	All other contributions, gift	-						
intio		and similar amounts not in		1f	5	-			
d ti	g			4.0	¢				
and	h			1g		F			
	<u>n</u>	Total. Add lines 1a-1f	<u></u>		Business Code	5			
	22	SOCIAL EVENTS			900099	6,826	6,826		
e		REGISTRATION FEES			900099	54,100	54,100		
ervi		MEMBERSHIP DUES			900099	36,893	36,893		
Program Service Revenue		SPONSORSHIPS			900099	68,250	68,250		
gra	е								
Pro	f	All other program service r	evenue	•••					
	g	Total. Add lines 2a-2f .			•••••	166,069			
	3	Investment income (includi	ng dividends, inte	erest, a	and				
		other similar amounts) .			•••••	633			633
	4	Income from investment of		•					
	5	Royalties							
		<b>a</b>	(i) Rea	al	(ii) Personal				
		Gross rents	6a Ch						
		Less: rental expenses	6b 6c						
		Rental income or (loss) Net rental income or (loss)							
		, , , , , , , , , , , , , , , , , , ,	(i) Securiti		(ii) Other				
	7a	Gross amount from sales of assets	(i) Secult			-			
		other than inventory	7a						
	b	Less: cost or other basis				-			
đ		and sales expenses	7b						
enu	c	Gain or (loss)	7c						
Other Revenue		Net gain or (loss)			· · · · · ►				
Jer	8a	Gross income from fundrai	sing						
ŧ		events (not including \$							
		of contributions reported or							
		1c). See Part IV, line 18				-			
		Less: direct expenses .		8b					
		Net income or (loss) from f	-	ts.	<u></u> ▶				
	9a	Gross income from gaming activities, See Part IV, line	•	9a					
	h	Less: direct expenses .		9a 9b		-			
		Net income or (loss) from g			′ <u> </u>				
				,					
	10a	Gross sales of inventory, le returns and allowances .		10a					
	b	Less: cost of goods sold		10					
		Net income or (loss) from s		y	· · · · · · •				
					Business Code				
র	11a								
Inor	b								
ella iven	с								
Miscellanous Revenue	d	All other revenue							
2	е	Total. Add lines 11a-11d							
	12	Total revenue. See instru-	ctions			166,707	166,069	0	633

Form	990	(2020
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Pa	rt IX	Statement of Functional Expenses				
Sect	ion 501(	(c)(3) and 501(c)(4) organizations must complete all (	columns. All other orga	anizations must comple	te column (A).	
		Check if Schedule O contains a response or note to	any line in this Part IX			<u></u> [
Do r	not inclu	ide amounts reported on lines 6b, 7b,	(A)	(B)	(C)	(D)
8b, 9	9b, and	10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants	and other assistance to domestic organizations				
	and do	mestic governments. See Part IV, line 21				
2	Grants	and other assistance to domestic				
	individ	uals. See Part IV, line 22				
3		and other assistance to foreign				
-		zations, foreign governments, and				
	-	individuals. See Part IV, lines 15 and 16				
4	-	ts paid to or for members				
5		ensation of current officers, directors,				
5	•	s, and key employees	50,004	45,004	5,000	
6		ensation not included above, to disqualified	50,004	45,004	5,000	
0						
		s (as defined under section 4958(f)(1)) and				
-		s described in section 4958(c)(3)(B)				
7		salaries and wages				
8		on plan accruals and contributions (include				
~		n 401(k) and 403(b) employer contributions)				
9						
10	•	I taxes	4,014	3,613	401	
11		or services (nonemployees):				
а		jement				
b	-					
С		nting	4,854	4,369	485	
d	-	ing				
е		sional fundraising services. See Part IV, line 17 .				
f		ment management fees				
g	Other.	(If line 11g amount exceeds 10% of line 25, column				
		ount, list line 11g expenses on Schedule O.)				
12	Advert	ising and promotion				
13	Office	expenses				
14		ation technology				
15		ies				
16	Occup	ancy				
17	Travel					
18	Payme	ents of travel or entertainment expenses				
	for any	r federal, state, or local public officials				
19	Confer	ences, conventions, and meetings	55,570	55,570		
20	Interes	st				
21	Payme	ents to affiliates				
22	Depree	ciation, depletion, and amortization				
23	Insurar	nce	2,355	2,120	235	
24	Other e	expenses. Itemize expenses not covered				
	above	(List miscellaneous expenses on line 24e. If				
	line 24	e amount exceeds 10% of line 25, column				
	(A) am	ount, list line 24e expenses on Schedule O.)				
а	WEBS:	· · · · · · · · · · · · · · · · · · ·	3,898	3,508	390	
b	-	ESSING FEES	3,652	3,287	365	
c	-	ER BENEFITS	1,200	1,200	200	
d	-	UTIVE DIRECTOR EXPENSES	1,850	1,665	185	
e	-	er expenses	3,094	2,998	96	
25		functional expenses. Add lines 1 through 24e	130,491	123,334	7,157	C
26		costs. Complete this line only if the				
	organiz	zation reported in column (B) joint costs				
		combined educational campaign and ising solicitation. Check here ► _ if				
		ng SOP 98-2 (ASC 958-720)				
		- ' '				

	990 (20	020) TENNESSEE CITY MANAGEMENT ASSOCIATION	62	2-156	1659 Page 11
Par	t X	Balance Sheet			
		Check if Schedule O contains a response or note to any line in this Part X		••••	
			(A)		(B)
	1		Beginning of year		End of year
	1	Cash - non-interest-bearing	118,016	1	444,529
	2	Savings and temporary cash investments	288,987	2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	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		5	
	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) $\ldots$		6	
s	7	Notes and loans receivable, net		7	
Assets	8	Inventories for sale or use		8	
¥	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D 10a			
	b	Less: accumulated depreciation		10c	
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	Total assets. Add lines 1 through 15 (must equal line 33)	407,003	16	444,529
	17	Accounts payable and accrued expenses	1,204	17	2,514
	18	Grants payable		18	
	19			19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
ies	22	Loans and other payables to any current or former officer, director,			
Liabilities		trustee, key employee, creator or founder, substantial contributor, or 35%			
Lia	22	controlled entity or family member of any of these persons		22 23	
	23 24	Unsecured notes and loans payable to unrelated third parties		23 24	
	24 25	Other liabilities (including federal income tax, payables to related third		24	
	25	parties, and other liabilities not included on lines 17-24). Complete Part X			
		of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	1,204	26	2,514
	20	Organizations that follow FASB ASC 958, check here	1,204	20	2,311
		and complete lines 27, 28, 32, and 33.			
ces	27	Net assets without donor restrictions	405,799	27	442,015
lano	28	Net assets with donor restrictions	1057755	28	112/015
Ba		Organizations that do not follow FASB ASC 958, check here			
pun		and complete lines 29 through 33.			
Net Assets or Fund Balances	29	Capital stock or trust principal, or current funds		29	
ts c	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
sse	31	Retained earnings, endowment, accumulated income, or other funds		31	
∋t A	32	Total net assets or fund balances	405,799	32	442,015
ž	33	Total liabilities and net assets/fund balances	407,003	33	444,529
					Form 000 (2020)

EEA

Form 990 (2020)

Form	990 (2020) TENNESSEE CITY MANAGEMENT ASSOCIATION	62-156	1659		Page 12
Pa	rt 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		16	6,707
2	Total expenses (must equal Part IX, column (A), line 25)	. 2		13	0,491
3	Revenue less expenses. Subtract line 2 from line 1	. 3		3	6,216
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	. 4		40	5,799
5	Net unrealized gains (losses) on investments	. 5			
6	Donated services and use of facilities	. 6			
7	Investment expenses	. 7			
8	Prior period adjustments				
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		44	2,015
Pa	rt XII Financial Statements and Reporting				_
	Check if Schedule O contains a response or note to any line in this Part XII			• • •	<u>., []</u>
			_	Ye	s No
1	Accounting method used to prepare the Form 990: Cash X 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?			a	x
	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				
b	Were the organization's financial statements audited by an independent accountant?			b x	
	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:				
_	X       Separate basis       Consolidated basis       Both consolidated and separate basis         If "Ver" to line 2e or 2b does the organization have a committee that genumes responsibility for a president of				
C	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?				
		••••	•••	C	X
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.				
39	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
Ja	Single Audit Act and OMB Circular A-133?			a	x
h	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			b	
EEA					<b>)</b> (2020)
227					(2020)

SCHEDULE D	
(Form 990)	

1

# **Supplemental Financial Statements**

OMB No. 1545-0047

(Form 990)			ganization answered "Yes" (			2020		
			10, 11a, 11b, 11c, 11d, 11e, 11	lf, 12a, or 12b.		Onen te Dublie		
	rtment of the Treasury		Attach to Form 990.	latest information		Open to Public Inspection		
	al Revenue Service of the organization				ver identification	•		
	TENNESSEE CITY MANAGEMENT ASSOCIATION 62-15616							
		tions Maintaining Donor Advised Fu	unds or Other Similar Fu		2-1301033	,		
		if the organization answered "Yes" on						
			(a) Donor advised fur		(b) Funds a	nd other accounts		
1	Total number at er	nd of year	(1)		(.)			
2		f contributions to (during year)						
3		f grants from (during year)						
4		t end of year						
5	Did the organizatio	n inform all donors and donor advisors in w	riting that the assets held in do	onor advised				
	funds are the orga	nization's property, subject to the organization	on's exclusive legal control?			. 🗌 Yes 🗌 No		
6	Did the organizatio	n inform all grantees, donors, and donor ad	visors in writing that grant fund	ds can be used				
	only for charitable	purposes and not for the benefit of the dono	r or donor advisor, or for any c	other purpose				
	conferring impermi	ssible private benefit?		<u></u>		. 🗌 Yes 🗌 No		
Pa	rt II Conserv	vation Easements.						
	Complete	e if the organization answered "Yes" of	n Form 990, Part IV, line 7	<b>7</b> .				
1	Purpose(s) of cons	ervation easements held by the organizatio	n (check all that apply).					
		f land for public use (e.g., recreation or edu		Preservation of a histo				
	Protection of n			Preservation of a certil	fied historic s	tructure		
	Preservation o							
2		nrough 2d if the organization held a qualified	conservation contribution in t	the form of a conservat				
_						the End of the Tax Yea		
	a Total number of conservation easements							
<ul> <li>b Total acreage restricted by conservation easements</li> <li>c Number of conservation easements on a certified historic structure included in (a)</li> </ul>			2b					
с С					2c			
d		vation easements included in (c) acquired at			2d			
3		ted in the National Register	acad avtinguished or terming					
5	tax year ►	valion easements modified, transferred, rele	ased, exilliguished, or termina					
4	· · · · · · · · · · · · · · · · · · ·	where property subject to conservation ease	ement is located					
5		ion have a written policy regarding the period		ndling of				
Ū	-	procement of the conservation easements it h				. 🗆 Yes 🗌 No		
6		hours devoted to monitoring, inspecting, ha			ements during			
-	•	5, 1, 5,	3	<b>9</b> • • • • • • • • •		<b>j</b> · · · <b>j</b> · · ·		
7	Amount of expense	es incurred in monitoring, inspecting, handlir	ng of violations, and enforcing	conservation easemer	nts during the	year		
	▶ \$				Ū			
8	Does each conserv	vation easement reported on line 2(d) above	e satisfy the requirements of s	ection 170(h)(4)(B)(i)				
	and section 170(h)	(4)(B)(ii)?				. 🗌 Yes 🗌 No		
9	In Part XIII, describ	be how the organization reports conservatio	n easements in its revenue ar	nd expense statement a	and			
	balance sheet, and	include, if applicable, the text of the footnot	e to the organization's financia	al statements that desc	ribes the			
		ounting for conservation easements.						
Pa		zations Maintaining Collections			Similar As	sets.		
		e if the organization answered "Yes" of						
1a	-	elected, as permitted under FASB ASC 958						
		asures, or other similar assets held for publi			f public			
	•	Part XIII the text of the footnote to its finan						
b	•	elected, as permitted under FASB ASC 958	•					
		ures, or other similar assets held for public e	exhibition, education, or resear	rch in furtherance of pu	ublic service,			
	•	ng amounts relating to these items:						
		ded on Form 990, Part VIII, line 1						
~		d in Form 990, Part X						
2	ii the organization	received or held works of art, historical treas	sules, or other similar assets f	ior ilnancial gain, provi	ue the			

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

following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ..... > \$

▶ \$

Sched	lle D (Form 990) 2020 TENNESSEE CITY M	ANAGEMENT ASSOCIAT	ION	62-156	1659 Page 2
Pa	t III Organizations Maintaining C	ollections of Art, His	torical Treasures	, or Other Similar As	ssets (continued)
3	Using the organization's acquisition, accession, a	ind other records, check any	of the following that ma	ake significant use of its	
	collection items (check all that apply):				
а	Public exhibition	d	Loan or exchange	programs	
b	Scholarly research	е	Other		
с	Preservation for future generations				
4	Provide a description of the organization's collect	tions and explain how they f	urther the organization's	s exempt purpose in Part	
	XIII.				
5	During the year, did the organization solicit or re-	eive donations of art histori	cal treasures or other s	similar	
•	assets to be sold to raise funds rather than to be				. 🗌 Yes 🗌 No
Pa	t IV Escrow and Custodial Arrang		gananono conconon		
	Complete if the organization an		990 Part IV line	9 or reported an am	ount on Form
	990, Part X, line 21.			e, er reperted ar am	
1a	Is the organization an agent, trustee, custodian o	other intermediary for contr	ibutions or other assets	snot	
ia		· · · · · · · · · · · · · · · · · · ·			Yes 🗌 No
b	If "Yes," explain the arrangement in Part XIII and				
b		complete the following table		۸n	nount
•	Beginning balance				IOUIII
C L	5 5	· · · · · · · · · · · · · · · · · · ·			
d	0,00			. <u>1d</u>	
e	Distributions during the year			. <u>1e</u>	
f	Ending balance			. If	
2a	Did the organization include an amount on Form				
b	If "Yes," explain the arrangement in Part XIII. Ch	eck here if the explanation h	as been provided on Pa		•••••
ra	t V Endowment Funds.	warad "Vaa" on Farm	000 Dort IV line	10	
	Complete if the organization an				
	<b>_</b> ,	(a) Current year (b) Pri	or year (c) Two year	s back (d) Three years back	(e) Four years back
1a	Beginning of year balance				
b	Contributions				
С	Net investment earnings, gains, and				
d	Grants or scholarships				
е	Other expenditures for facilities and				
	programs				
f	Administrative expenses				
g	End of year balance				
2	Provide the estimated percentage of the current	vear end balance (line 1g, co	olumn (a)) held as:		
а	Board designated or quasi-endowment	%			
b	Permanent endowment  %				
С	Term endowment   %				
	The percentages on lines 2a, 2b, and 2c should a	equal 100%.			
3a	Are there endowment funds not in the possession	n of the organization that are	e held and administered	for the	
	organization by:				Yes No
	(i) Unrelated organizations				. 3a(i)
	(ii) Related organizations				. 3a(ii)
b	If "Yes" on line 3a(ii), are the related organizatio	ns listed as required on Sche	edule R?		. 3b
4	Describe in Part XIII the intended uses of the or				
Pa	t VI Land, Buildings, and Equipm				
	Complete if the organization an		990. Part IV. line	11a. See Form 990.	Part X. line 10.
	Description of property	(a) Cost or other basis	(b) Cost or other basis	(c) Accumulated	(d) Book value
	·····	(investment)	(other)	depreciation	
1a	Land				
b	Buildings				
c	Leasehold improvements				
d	Equipment				
e	Other				
	Add lines 1a through 1e. (Column (d) must eq	I Form 990 Part X colum	n (B) line 10c )		
EEA					Schedule D (Form 990) 2020

Schedule D (Form 990) 2020

Schedule D (Form	990) 2020 TENNESSEE CITY M	IANAGEMENT ASSOCIATION	62-	1561659	Page 3
Part VII	Investments - Other Securities.				
	Complete if the organization answere	<u>d "Yes" on Form 990, Part IV, line</u>	11b. See Form	990, Part X,	line 12.
	(a) Description of security or category (including name of security)	(b) Book value	•	) Method of valuation end-of-year market v	
(1) Financial of	erivatives				
(2) Closely-he	ld equity interests				
(3) Other					
(A)					
(B)					
(C)					
(D)					
(E)					
(F)					
(G)					
(H)					
	n (b) must equal Form 990, Part X, col. (B) line 12	2.)			
Part VIII	<b>Investments - Program Related.</b> Complete if the organization answere		11c. See Form	990, Part X,	line 13.
	(a) Description of investment	(b) Book value	•	) Method of valuation end-of-year market v	
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
	n (b) must equal Form 990, Part X, col. (B) line 1:	3.)			
Part IX	Other Assets. Complete if the organization answere		11d. See Form		
(4)	(a) D	Description		(b) Bo	ok value
(1)					
(2)					
(3) (4)					
(5)					
(6)					
(7)					
<u>(8)</u> (9)					
	n (b) must equal Form 990, Part X, col. (B) line 13	<u> </u>			
Part X	Other Liabilities.	<i></i>			
	Complete if the organization answere line 25.	d "Yes" on Form 990, Part IV, line	11e or 11f. See	e Form 990, F	Part X,
1.	(a) Description of liability	(b) Book value			
(1) Federal i					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
	b) must equal Form 990, Part X, col. (B) line 25.) . ►				
2. Liability for	uncertain tax positions. In Part XIII, provide the te	xt of the footnote to the organization's finar	ncial statements that	reports the	
organization's	iability for uncertain tax positions under FASB AS	C 740. Check here if the text of the footnot	e has been provided	in Part XIII.	<u>x</u>

	Iule D (Form 990) 2020         TENNESSEE CITY MANAGEMENT ASSOCIATION	62-1561659	Page 4
Pa	rt 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:		
а	Net unrealized gains (losses) on investments		
b	Donated services and use of facilities		
С	Recoveries of prior year grants		
d	Other (Describe in Part XIII.)		
е	Add lines 2a through 2d	2e	
3	Subtract line <b>2e</b> from line <b>1</b>	3	166,707
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a		
b	Other (Describe in Part XIII.)		
С	Add lines <b>4a</b> and <b>4b</b>	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.).		166,707
Pa	rt XII Reconciliation of Expenses per Audited Financial Statements With Expense	es per Return.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.	1 1	
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:		
а	Donated services and use of facilities		
b	Prior year adjustments		
С	Other losses		
d	Other (Describe in Part XIII.)		
е	Add lines <b>2a</b> through <b>2d</b>	2e	
3	Subtract line <b>2e</b> from line <b>1</b>	3	130,491
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b		
b	Other (Describe in Part XIII.)		
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
	rt XIII Supplemental Information.		
Prov	ide 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	1; Part X, line	
	art 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 CODIFI	CATION STANE	DARD
REL	ATING TO ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES. THE ASSOCIATION BELIE	VES THAT IT	HAS TAKEN
NO	UNCERTAIN TAX POSITIONS.		

SCHEDULE L	I	Transactions	With Intereste	d Persons		OMB No	. 1545-0047	
(Form 990 or 990-EZ)	► Complete if t	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.			<sup>8a,</sup> 2020			
Department of the Treasury		Attach to	o Form 990 or Form 9	90-EZ.			To Public	
Internal Revenue Service Name of the organization	► Go	o to www.irs.gov/Form9	o www.irs.gov/Form990 for instructions and the latest information.		Inspec	tion		
-					•			
TENNESSEE CITY		ions (section 501(c)(3)	) section 501(c)(4)		<u>-1561659</u> 9) organizatio	ons only)		
		on answered "Yes" on					40b.	
		(b) Relationship between				,	(d) Corrected?	
1 (a) Name of disqu	alified person	organiz	zation	(c) Descripti	on of transaction		Yes No	
(1)								
(2)								
(3)								
2 Enter the amount	of tax incurred by the	organization managers o	or disqualified persons o	luring the year				
						\$		
3 Enter the amount	of tax, if any, on line 2	2, above, reimbursed by th	he organization		· · · · ►	\$		
Part II Loans t	a and/ar Fram Inf	erested Persons.						
		on answered "Yes" on	Form 990-E7 Part	/ line 38a or Form 90	0 Part IV li	ne 26: or if	the	
		mount on Form 990, P			, , , , , , , , , , , , , , , , , , ,	10 20, 01 11		
(a) Name of interested person (b) Relations with organization		ition Ioan			(g) In default?	<b>(h)</b> Approved by board or committee?	agreement?	
			To From Yes N		Yes No		Yes No	
			To From		Tes NO		Yes No	
(1)								
(2)								
(3)								
(1)								
(4)								
(5)								
Total				. ▶ \$				
	or Assistance Be	enefiting Interested P	Persons.	· •			-	
Comple	ete if the organizati	ion answered "Yes" on	Form 990, Part IV,	line 27.				
(a) Name of interested		ationship between interested rson and the organization	(c) Amount of assistance	(d) Type of assistance	(	e) Purpose of as	ssistance	
(1)								
(2)		-						
(3)								

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

(4)

Schedule L (Form 990 or 990-EZ) 2020

Schedule L (Form 990 or 990-EZ) 2020 TENNESSEE CIT			62-1561659	F	Page 2	
Part IV Business Transactions Invol	ving Interested Persons.					
Complete if the organization ar			28b, or 28c.			
(a) Name of interested person	(b) Relationship between	(c) Amount of	(d) Description of transaction	(e) Sha	aring of	
(a) Name of interested person	interested person and the	transaction		organiz		
	organization			reven		
	-			Yes	No	
	FORMER EXECUTIVE			103		
		1.000	SUPPORT SERVICES, 2019			
(1) MICHAEL WALKER	DIRECTOR	16,800	ICMA ANNUAL CONFEREREN		x	
(2)						
(3)						
(4)						
(5)						
Part V Supplemental Information.						
Provide additional information for	or responses to auestions	on Schedule L (see	instructions).			

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service Name of the organization Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on

Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or 990-EZ.
 Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

20

**Open to Public** Inspection

20

Employer identification number

62-1561659

TENNESSEE CITY MANAGEMENT ASSOCIATION

01. Form 990 governing body review (Part VI, line 11)

FORM 990 IS REVIEWED BY 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

τ

JPON REQUEST.

Form	8879	-EO
FUIII	0010	

# IRS *e-file* Signature Authorization for an Exempt Organization

For calendar year 2020, or fiscal year beginning 07-01-2020 , and ending 06-30-2021

Do not send to the IRS. Keep for your records.

OMB No. 1545-0047

2020

Department of the Treasury	
Internal Revenue Convice	

► Go to www.irs.gov/Form8879EO for the latest information.

Taxpayer identification number

 TENNESSEE
 CITY
 MANAGEMENT
 ASSOCIATION

 Name and title of officer or person subject to tax
 Image: Comparison of the second second

Name of exempt organization or person subject to tax

62-1561659

JEFF BROUGHTON, EXECUTIVE DIRECTOR	
Part I         Type of Return and Return Information (Whole Dollars Only)	
Check the box for the retum for which you are using this Form 8879-EO and enter the applicable amount, if any, from the retum. 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 ► 🗴 b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	707
2a Form 990-EZ check here ►         b Total revenue, if any (Form 990-EZ, line 9)	
<b>3a Form 1120-POL</b> check here ► <b>b Total tax</b> (Form 1120-POL, line 22)	
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)	
7a Form 4720 check here ►       b Total tax (Form 4720, Part III, line 1)         Part II       Declaration and Signature Authorization of Officer or Person Subject to Tax	
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	
ERO firm name Enter five numbers, but do not enter all zeros	
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.	
37027	
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 retum 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.	
ERO's signature         ▶          Date         ▶         07-26-2021	
ERO 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. Form 8879-EO (2)	020)
	,

990 Overflow Statement	<b>2020</b> Page 1
Name(s) as shown on return TENNESSEE CITY MANAGEMENT ASSOCIATION	62-1561659
Description PRINTING AND POSTAGE ICMA FUND MISCELLANEOUS AWARDS ICMA PARTNERSHIP AGREEMENT OFFICE SUPPLIES BANK CHARGES AND FEES Total:	Amount \$ 31 1,000 293 150 1,000 511 13 \$ 2,998
PESCTIPTION PRINTING AND POSTAGE MISCELLANEOUS OFFICE SUPPLIES BANK CHARGES Total:	Amount \$ 4 33 57 2 \$ 96



Professional Accounting & Consulting Services

#### 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