



JASON E. MUMPOWER  
*Comptroller*

February 13, 2023

Honorable Quenton Reed, Mayor  
and Honorable Board of Aldermen  
Town of Henning  
260 N. Main Street  
Henning, TN 38041

Dear Mayor Reed and Members of the Board:

We would like to congratulate you and your Town staff for the major steps you have taken in improving the financial health of the Town of Henning.

The Town has come a long way since April 11, 2014, when our office informed the Town of Henning that it was in violation of Tenn. Code Ann. § 7-34-115 due to improper borrowings by the General Fund from the Town's utilities. As you know, state statutes prohibit the use of utility funds from being used for general governmental purposes. Therefore, the Comptroller's Office, along with the help from the Municipal Technical Advisory Service (MTAS), guided the Town on a corrective action plan to repay the money to the utility.

The Town has displayed leadership in making difficult and drastic cuts in order to repay the utility funds, and the results of that work are now evident.

With the release of the fiscal year 2021 audit, the Town has successfully repaid the funds owed to its utilities. In addition, the Town's general fund has nearly two years of annual expenditures saved, and the fund is in great fiscal shape.

Our office commends the Town for rising to the occasion and completing its corrective action plan. In recognition of this achievement, the Comptroller's Office is also releasing a press release commending the Town for its work.

We look forward to continue working with you as the Town moves toward a more positive future for its government and citizens.

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If you should have questions or need assistance, please refer to our online resources on our website or feel free to contact your financial analyst, Adam Tschida, at 615.747.5340 or [Adam.Tschida@cot.tn.gov](mailto:Adam.Tschida@cot.tn.gov).

Sincerely



Jason E. Mumpower

cc: Ms. Sheila Reed, Director, Local Government Finance  
Mr. Jim Arnette, Director, Local Government Audit, COT  
Ms. Jean Suh, Contract Audit Review Manager, Local Government Audit, COT  
Mr. Ross Colona, Assistant Director, Local Government Finance, and  
Staff to the Water and Wastewater Financing Board  
Mr. Eric Spencer, Finance Consultant, MTAS

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