

Daniel Hinderliter
1307 South Cedar Ave.
South Pittsburg, TN 37380
sthrgntdh@live.com
954-790-1886

May 19, 2025

Heather Pickett, City Recorder
City of South Pittsburg
204 W. Third Street
South Pittsburg, TN 37380

Email: hpickett@southpittsburg-tn.gov

Subject: Follow-Up to Public Records Request Dated May 18, 2025, for National Cornbread Festival Financial Data

Dear Ms. Pickett,

Thank you for your response to my public records request dated May 18, 2025, submitted under the Tennessee Public Records Act (T.C.A. § 10-7-501 et seq.), seeking financial records related to the City of South Pittsburg's involvement with the Annual National Cornbread Festival, particularly the 2024 event held on April 27-28, 2024. Your reply stated that the city has no financial records related to the festival and directed me to contact National Cornbread Festival, Inc. However, I am concerned that this response does not fully address my request, as the city provides in-kind support, including police services, maintenance workers, and other resources, which constitute public expenditures and should be documented in the city's financial records.

The Tennessee Public Records Act requires governmental entities to provide access to records related to the expenditure of public funds, including in-kind contributions such as employee time, equipment, or utilities (T.C.A. § 10-7-503(a)). Given the National Cornbread Festival's significant public impact and the city's reported provision of services (e.g., police for crowd control, maintenance for setup/cleanup), I believe the city maintains records of these costs, such as payroll records, overtime expenses, utility usage, or budget allocations. The absence of such records in your response raises questions about financial transparency and compliance with generally accepted accounting principles, as these expenditures should be reflected

in the city's 2024 Annual Financial Report (e.g., General Fund or proprietary fund budgets).

To clarify and ensure a complete response, I am reiterating and refining my request for the following public records for fiscal years 2022 through 2025, with a focus on the 2024 festival:

1. All financial records documenting city expenditures for in-kind support to the National Cornbread Festival, including but not limited to:
 - Payroll or overtime costs for police, maintenance workers, or other city employees assigned to festival duties (e.g., security, traffic control, cleanup).
 - Costs for utilities (e.g., electricity, water) provided for festival events, such as at city facilities or public spaces.
 - Expenses for equipment, vehicles, or materials used for festival setup, maintenance, or cleanup.
2. Budget documents, general ledger entries, or financial reports reflecting festival-related expenditures or transfers, including any allocations from the General Fund, Sanitation Fund, or proprietary funds (e.g., water/sewer, natural gas).
3. Any contracts, memoranda of understanding, or agreements between the City of South Pittsburg and National Cornbread Festival, Inc., Lodge Cast Iron, or other entities, outlining in-kind support, reimbursements, or financial obligations for the festival.
4. Records of any federal, state, or local grants applied for or received by the city to support the festival, including expenditure reports or compliance documentation.
5. City commission meeting minutes, resolutions, or correspondence (e.g., emails, letters) from January 1, 2022, to the present discussing or approving city support (financial or in-kind) for the festival.

If the city maintains no records of these expenditures, please provide a written explanation confirming that no public funds or resources were used for the festival, despite the provision of police, maintenance, and other services. If records are held by another entity (e.g., National Cornbread Festival, Inc.), please specify which records and provide contact information for the custodian, as required by T.C.A. § 10-7-503(a)(2)(B). If any records are exempt from disclosure, please provide a specific statutory exemption for each withheld document.

Please provide these records in electronic format (e.g., PDF or Excel) via email to sthrngntdh@live.com to minimize costs, or indicate if they are available on www.southpittsburgtn.org. If copying or labor costs exceed \$25, please provide

an itemized estimate before proceeding, per T.C.A. § 10-7-503(a)(7)(C). I request a response within seven business days, by May 28, 2025, as required by T.C.A. § 10-7-503(a)(2)(B), clarifying the availability of these records or any reasons for denial.

The city's lack of documented financial records for festival support is particularly concerning given the 2024 Annual Financial Report's finding of noncompliance with T.C.A. § 9-2-102(b) for delayed record closure (Finding [2024-001](#), p. 70). This issue, combined with the 2023 Annual Financial Reports non-compliance and the absence of festival-related data, has prompted my request to the Tennessee Comptroller of the Treasury for a state audit, submitted on May 17, 2025. Transparent disclosure of these records will support public trust and inform the Comptroller's review.

Please contact me at 954-790-1886 or sthrngntdh@live.com if you need clarification or additional information. Thank you for your attention to this matter and your commitment to transparency in South Pittsburg's operations.

Sincerely,

Daniel Hinderliter

Resident of South Pittsburg, Tennessee