

Proposal for  
**RFP No. 2021-028**  
**Ongoing Municipal**  
**Engineering**  
**and Professional**  
**Services**

December 6, 2021





December 3, 2021

Department of Purchasing and Contracting  
3120 Stonecrest Boulevard  
Stonecrest, GA 30038

**RE: RFP No. 2021-028 Ongoing Municipal Engineering and Professional Services**

Dear Sir or Madam,

Lowe Engineers, LLC (Lowe) and Corporate Environmental Risk Management, LLC (CERM) have partnered in a joint venture, LOWE/CERM, to respond to this Request for Proposal. We appreciate this opportunity to present our response and would be delighted to serve the City of Stonecrest in this capacity. Together, and individually, we offer knowledgeable, skilled, and professional staff who provide exceptional services for our clients. Lowe and CERM have worked jointly on a number of projects for more than 10 years, including working together on contracts in DeKalb County, Gwinnett County, and the City of Doraville. This joint venture is thus a natural fit given the positive working relationship shared by the two firms.

Established in 1957, Lowe Engineers is a Service-Disabled Veteran-Owned Small Business (SDVOSB) providing municipal services, surveying, mapping, civil engineering, urban design, traffic, and transportation engineering, as well as planning services for both the public and private sectors. Our executive management, technical support, and field personnel have backgrounds in a broad range of specialties and seamlessly work together to provide clients with comprehensive services and support through every phase of design, development, and construction, from conceptual planning and field surveys to design, cost estimating and bid coordination, project management, and construction supervision. Each Lowe employee is a valuable source of knowledge, information, and learning that can be tapped for enormous benefits.

Lowe has been providing municipal engineering and professional services ongoing for over 64 years. When it comes to these services, Lowe has longstanding relationships and familiarity with the cities of Brookhaven, Dunwoody, Doraville, Sandy Springs, and Johns Creek, among other municipalities. We've also performed similar services for DeKalb County, some of which is SPLOST-related.

CERM is a full-service DeKalb County headquartered engineering, environmental, and program management firm with more than 100 dedicated technical service and project management professionals. Founded in 1995 at the South DeKalb Business Incubator, the company offers a tailored service approach to solve engineering, environmental, and construction challenges on time and within budget. As the 2020 U.S. Department of Commerce National Minority Construction Services Company of the Year, CERM takes pride in providing customized solutions to their energy, environmental, facilities, federal, water resources and transportation clients throughout the Southeastern United States. The firm's project delivery process is built on a client-centered approach. This affords them the chance to truly partner with clients to achieve the best outcomes to meet their needs. CERM is providing program management services to DeKalb County Government, DeKalb County's School District, Rockdale County, City of Atlanta, MARTA, and the Georgia Department of Transportation on similar infrastructure projects.

LOWE/CERM will be led by Hari Karikaran, PE, and consists of experts with considerable experience in a broad spectrum of municipal and public works services. This expertise, together, makes this joint venture organizationally structured to optimize collaboration and coordination—thus increasing efficiency and saving dollars.



## CAPABILITIES AND STRENGTHS

- Project Management
- Capital Infrastructure
- Project Development and Management
- Civil Site Engineering
- Water Resources
- Stormwater Management
- Municipal Services
- Program Management
- Transportation Engineering
- Traffic Engineering
- Surveying
- Remote Sensing
- Geospatial/Mapping/GIS
- Construction Management
- Environmental Services
- Geotechnical Services
- Safety Management

## RESPONSIVENESS

Employing highly motivated and qualified staff, the latest and best management practices, and advanced technology, LOWE/CERM provides a level of responsiveness that can be hard to find in the traditional delivery of similar services.

## LONGEVITY

Both organizations are established Atlanta firms with a long track record of stability and continually expanding their respective capabilities, resources, and geographic reach to significantly increase our capacity to serve the needs of the Atlanta metro area.

## BENEFITS TO THE CITY OF STONECREST


- **WE ARE RESPONSIVE** - We are responsive in all areas of communication including emails, text messages, phone communication, and any written correspondence.
- **WE ARE LOCAL** - Headquartered in metro Atlanta, we have tremendous local expertise.
- **WE ARE EXPERIENCED** - Our staff have considerable experience in all technical areas anticipated.
- **WE ARE YOUR PARTNER** - Your goals become our goals as a partner in accomplishing them.
- **WE ARE RESOURCED** - With a broad array of in-house expertise, we have the resources required to effectively complete any project the City needs completed.

The reputation of both firms shows each is a first-rate provider of municipal and professional services for local government. This is not only grounded in considerable experience and expertise, which is extremely valuable to the City, it is based on longstanding commitment to going the extra mile for our customers. As a result, we attract repeat business, and contracts with us are frequently renewed year after year. Our success is founded on what clearly sets us apart:

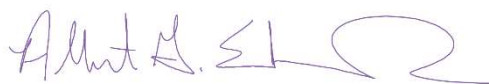
- Strong Project and Program Management
- Knowledgeable and Motivated Staff
- Extensive Use of Technology
- Innovative Cost Management
- Friendly, Reliable Service
- Best Industry Practices
- Proven Performance
- Responsive Communication
- Quality Assurance and Attention to Detail
- Positive, Long-Term Relationships

Thank you again for the opportunity to submit our qualifications for this solicitation. We would appreciate the chance to present our team, qualifications, and project approach in person. I am happy to help with any questions. As the proposed City Engineer, Hari Karikaran, PE also serves as LOWE/CERM's primary contact for this response. He can be reached by phone at 470.885.9663 or email at [hari.karikaran@loweengineers.com](mailto:hari.karikaran@loweengineers.com).

Sincerely,



Jon Drysdale, PE  
Managing Partner  
Lowe Engineers, LLC



Albert G. Edwards  
President, CEO  
Corporate Environmental Risk Management, LLC

# TABLE OF CONTENTS

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<b>QUALIFICATIONS AND EXPERIENCE</b>	1
FIRM HISTORY & CAPABILITIES	1
FIRM EXPERIENCE	6
ORGANIZATIONAL CHART & RESUMES	25
REFERENCES	47
STATEMENT OF FINANCIAL STABILITY	49
<b>METHODOLOGY &amp; SCHEDULE</b>	50
<b>COST OF SERVICES</b>	
<b>INSURANCE</b>	
<b>FORMS &amp; SUPPORTING DOCUMENTS</b>	
EXHIBITS D-F	
REQUEST FOR PROPOSAL APPLICATION	
CONFLICT OF INTEREST DISCLOSURE	
CERTIFICATE AND ACKNOWLEDGEMENT	
CERTIFICATE OF INCORPORATION	
CORPORATE SEAL & LIST OF PRINCIPALS	
CONTRACT EXCEPTIONS	
<b>FINANCIAL STATEMENTS</b>	







## FIRM HISTORY & CAPABILITIES

### ABOUT LOWE

**Lowe Engineers, LLC (Lowe)** is a Service-Disabled Veteran-Owned Small Business and Small Business Enterprise (SBE) providing municipal services, stormwater and drainage management, civil engineering, fire hydrant and potable water engineering, sanitary sewer engineering, program management, traffic engineering, transportation engineering, as well as surveying and GIS/mapping services for a wide variety of clients from our headquarters in Atlanta, Georgia for nearly 65 years. Our professional and knowledgeable staff understands requirements of state, federal, and local governments, and regulatory agencies.



We provide comprehensive services, supporting all aspects of design, development, and construction processes, from conceptual planning and field surveys to design and specifications for construction. We also provide cost estimating and bid coordination services, project management, and construction supervision. Lowe is a turnkey operation tailored to meet the demands of our diverse clientele. Our expertise in the services we provide is a result of a targeted growth plan that integrates the technical superiority of equipment and staff with service excellence and ethical management standards. This has, today, positioned Lowe as a forward-thinking industry leader at the forefront of technology, with skilled staff and integrated management systems.

Lowe's headquarters office, and the office from which the project will be managed from, is located at: 990 Hammond Drive, Suite 900, Atlanta, GA 30328.

### CAPABILITIES AND STRENGTHS

Among Lowe's strengths is its breadth of in-house services organizationally structured to optimize collaboration and coordination, thus increasing efficiency and saving dollars.

- Municipal Services
- Program Management
- Engineering Design and Plan Review
- CIP Development and Management
- Water Resources and H&H Studies
- Stormwater Management
- Potable Water and Sanitary Sewer Services
- Transportation Engineering and Right-of-Way Management
- Traffic Engineering
- Land and Hydrographic Surveying
- Remote Sensing and Scanning
- Geospatial / Mapping / GIS Services
- Utilities Coordination / SUE
- Construction Management
- Construction Surveying and Layout
- Parks and Facilities Management
- Customer Service Response





## LOWE IS RESPONSIVE AND TIMELY

Employing highly motivated and qualified staff, the latest and best management practices, and advanced technology, Lowe provides a level of responsiveness that can be hard to find in the traditional delivery of similar services. And because all of our staffing and equipment resources are in-house and our headquarters office is centrally located in the Atlanta metro area, Lowe can mobilize our resources in less than an hour.



## LOWE IS COST EFFICIENT


From many years of experience, Lowe uses the following procedures and processes to control costs. Lowe frequently works within restricted budgets and has considerable experience providing cost-effective, low maintenance, energy-efficient, durable, and flexible design solutions for clients at all levels. We achieve this by using talented and motivated staff, reviewing project budgets with our clients on a regular basis throughout every project phase, and utilizing continuous analyses by project management of operations to continually track and control costs, all while in close communication with all relevant offices, agencies, and other stakeholders.

**Lowe Engineers offers superior leadership, world-class expertise, innovative solutions, state-of-the-art technology, and exceptional workmanship.**



## INVOLVEMENT WITH SIMILAR PROJECTS

Illustrated in the matrix below is a list of ongoing and recent experience Lowe has with local entities of various sizes, including those of similar size to the City of Stonecrest. Relevant to this scope of work is also our experience with the Georgia Department of Transportation (GDOT). At the federal level, Lowe has provided engineering and design services, as well as stormwater system design, utility coordination, along with permitting and regulatory compliance, primarily for the U.S. Corps of Engineers.



	Engineering and Design	Sidewalks, Trails, Streetscaping	Parks and Facilities	Stormwater Infrastructure Management, MS4	Stormwater Utility Administration	Traffic Engineering, Studies, and Management	Bridges	Signal and Sign Maintenance Striping	Utility Coordination	Permitting and Regulatory Compliance	Pavement Management	Construction Management Inspections, Testing	Communications	Budgeting and Cost Management	Program Administration
Atlanta	•	•	•	•		•		•	•	•				•	•
Augusta	•	•	•						•			•		•	•
Austell	•	•				•		•	•	•		•		•	•
Ball Ground	•	•	•			•		•	•	•		•		•	•
Brookhaven	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•
Canton				•						•				•	
Chamblee	•	•	•	•		•		•	•	•	•	•		•	•
Dunwoody	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•
East Point	•	•	•	•		•		•	•	•	•			•	•
Griffin				•			•		•	•				•	•
Johns Creek	•	•		•		•	•	•	•	•	•	•		•	•
Milton	•	•		•		•	•		•	•	•	•		•	•
Newnan						•								•	
Sandy Springs	•	•	•	•		•	•	•	•	•	•	•	•	•	•
Tucker	•	•	•			•		•			•		•	•	•
Union City	•	•	•	•		•		•	•	•	•	•	•	•	•
Cobb County	•	•				•		•	•				•	•	•
DeKalb County	•	•	•	•	•	•	•	•	•	•	•	•	•	•	•
Forsyth County	•					•			•					•	•
Gwinnett County	•	•				•	•	•	•					•	•
Henry County	•			•			•		•	•		•		•	•
Rockdale County	•	•				•		•	•					•	•
Buckhead CID	•	•		•		•		•	•	•	•			•	•
Perimeter CID	•	•				•		•	•		•	•		•	•
GDOT	•	•		•		•	•	•	•	•	•		•	•	•



## ABOUT CERM

**Corporate Environmental Risk Management, LLC (CERM)** is a full-service engineering, environmental, and program management firm with more than 100 dedicated technical service and project management professionals. We offer a tailored service approach to solve engineering, environmental, and construction challenges on time and within budget. As a National Award-winning Minority Business Enterprise (MBE) headquartered in DeKalb County, we take pride in providing customized solutions to our energy, environmental, facilities, federal, water resources and transportation clients throughout the Southeastern United States. Our project delivery process is built on a client-centered approach. This affords us the chance to truly partner with our clients to achieve the best outcomes to meet their needs.



Our company-wide services encompass six essential areas: Construction Management, Engineering Services, Environmental Management, Program Management, Remediation & Contracting and Survey & Mapping. CERM has successfully provided on-call engineering and professional services to municipal clients in the metro Atlanta area and SE region. Some of our recent work experience includes service to municipal clients under the following contracts:

- DeKalb County Department of Watershed CIP Program Management
- DeKalb County Department of Watershed Management Consent Decree Program
- Renew Atlanta/TSPLOST Program
- Rockdale County Water Department-Staff Augmentation Support & Asset Inventory
- Rockdale County Stormwater Staff Augmentation Services
- Mobile Area Water and Sewer System On-Call Professional Services

### Corporate Headquarters

1990 Lakeside Parkway Ste 300  
Tucker, Georgia 30084  
678-999-0173

### Alabama Regional Office

958 Daphne Street  
Mobile, Alabama 36604  
678-999-0173

### Florida Regional Office

4767 New Broad Street Ste 255  
Orlando, FL 32814  
404-514-2717

Since our founding in 1995, CERM has consistently been recognized for our quality and community partnership. Our recent honors include the 2021 Maynard H. Jackson Jr. Legacy Award leadership award at Hartsfield-Jackson Atlanta International Airport's annual ATL Next Industry Day, U.S. Department of Commerce MBDA Construction Firm of the Year (2020), PSMJ Building a Better World Award (2019), the ACEC Engineering Excellence National Recognition Award (2018), the ACEC Alabama Engineering Excellence Merit Award (2017), the Atlanta Tribune Minority Business of the Year (2016) and the COMTO Atlanta Transportation Trailblazer of the Year Award (2015).



## CAPABILITIES AND STRENGTHS

- Environmental Study and Document Preparation
- Geotechnical Services
- Biological Monitoring
- Safety Management
- Municipal Services
- Project Management
- Engineering Design and Plan Review
- CIP Development and Management
- Water Resources and H&H Studies
- Stormwater Management
- Potable Water and Sanitary Sewer Services
- Right-of-Way Management
- Surveying
- Utilities Coordination / SUE
- Construction Management
- Construction Surveying and Layout
- Customer Service Response



## FIRM EXPERIENCE

**PROJECT:** Program Management

**LOCATION:** Dunwoody, GA

**PROJECT DATES:** 2009 - 2024

**REFERENCE:** Michael Smith, Public Works Director  
678.382.6700, michael.smith@dunwoodyga.gov



Selected by the newly incorporated City of Dunwoody in 2008 to be its first and only service provider for Public Works and Parks and Recreation, Lowe has since managed all operations, engineering, design, planning, capital projects, transportation enhancement (TE) projects, construction management, inspection, and maintenance work as part of a public-private partnership. Lowe's core municipal team consists of oversight, engineering and technical, as well as key administrative staff to support City officials. Service area responsibilities include planning, design, GIS, stormwater, plan review, budgeting, scheduling, survey, maintenance, traffic, transportation, parks, facilities, and construction management.

Lowe recognized Dunwoody's distinctive differences and helped them create a Public Works department that is responsive to their specific needs.

Lowe provides 24-hour on-call personnel to handle public works-related emergencies. This function is essential to providing responsive services to citizens when they need it most. Lowe accomplishes this on an annual lump sum contract basis, negotiated as part of the City budget. This allows the City a firm budget amount for public works. Staff needs are adjusted in this lump-sum budget to meet project needs. Cityworks is used for asset and work order management.

Some of our accomplishments:

- o Inventoried and created GIS database of over 13,000 stormwater assets, 150 miles of roadway, 60 miles of sidewalk, 3,000 signs, and 58 traffic signals



### PROJECT STAFF

LOWE ENGINEERS, LLC

JON DRYSDALE, PE

CARL THOMAS, CSM, CFM

ISHRI SANKAR, PE

GREG WILSON, PE

CODY DALLAS

TODD MEADOWS, PE

DAVID AYERS

DALE HARRIS

GABE NEPS

RACHEL WALDRON

SAMEER PATHARKAR, PE

ELI VEITH, PE, PTOE

BILL DANIEL, PLS, CP

STEPHANIE STACK, GISP



- Secured \$100,000 in FEMA disaster relief funding to repair failed stormwater pipes
- Signal equipment upgrades - obtained over \$50,000 of signal equipment upgrades from Georgia DOT to modernize 13 intersections at no cost to the City
- Dunwoody Village Parkway streetscape project - secured over \$1.1 million in funding
- Participated in and directed establishment of a Transportation Master Plan and a Parks and Recreation Master Plan
- Repairs - Over 3,700 street, signal, sign, sidewalk and stormwater repairs including over 100 emergency repairs

### Project Services

- Performs as City Representative
- Planning, Budgeting, Forecasting, and Scheduling
- Capital Projects and Infrastructure Management/Maintenance
- Stakeholder Coordination
- Engineering Design and Plan Review
- Stormwater Master Plan Development
- Stormwater Utility Management
- Stormwater Inventory, MS4, Assessment, Planning, and Reporting
- Watershed Improvements, including Studies, Stream Restorations, Drainage Improvements, and H&H Analyses
- Bid Phase Services
- Parks & Recreation Planning, Maintenance and Management
- Roadway Design and Intersection Improvements
- Streetscaping, Grassing, Street and Right-of-Way Maintenance
- Traffic Control and Signal Maintenance
- Water and Sewer System Assessment, Design, and Maintenance
- Erosion Control and Retaining Wall Construction
- Paving Operations Oversight, Pavement Evaluation/Assessment
- Staffing and Procurement Oversight
- Records Maintenance
- Facilities Management
- Utility Coordination
- Sidewalk and Trail Improvements
- Conducting Pre-Construction and Regular Progress Meetings
- Materials Testing Oversight
- Review and Verification of Contractor Performance
- Contractor Invoice and Payment Management
- Specifications Compliance
- Permitting and Permit Compliance
- Regular Progress Reporting
- Construction Management and Inspection
- Project Close-Out Documentation and O&M
- Public Outreach and Resolving Citizen Concerns
- Special Projects, as funded





**PROJECT:** Program Management  
**LOCATION:** Brookhaven, GA  
**PROJECT DATES:** 2013 – 2026  
**REFERENCE:** Christian Sigman, City Manager  
404.637.0513, christian.sigman@brookhavenga.gov



Lowe was selected in 2013 to be the City of Brookhaven's first service provider for Public Works under a public-private partnership. A core team of Lowe program and project managers, engineers and support staff work onsite from City offices to manage all engineering, design, planning, capital projects, public outreach, construction management, inspections, and maintenance work for public works operations. Lowe staff is responsive to the citizens on a 24-hour/7-days a week basis.

Under Lowe's program and project management are the annual maintenance and construction of infrastructure, including streets, sidewalks, street signs, traffic signals, and stormwater structures. Both CitySource and CityWorks software are utilized.

Lowe further maintains records of all work orders, sets work priorities, and monitors progress. The work order list is updated daily and the team meets with maintenance crews weekly to review work activities and convey expectations. Lowe has developed performance measures to establish expected completion times based on assigned work order priority. We then review work with the contractor(s) to improve performance.

Projects have also included surveying, traffic engineering, streetscape design and construction, pedestrian and bikeway facility improvements, a traffic management and control system, road widenings, roadway and intersection improvements, as well as a new highway interchange.

Annual maintenance budgets are currently being executed for:



#### PROJECT STAFF

LOWE ENGINEERS, LLC  
JON DRYSDALE, PE  
HARI KARIKARAN, PE  
RICHARD MEEHAN, PE  
ELI VEITH, PE, PTOE  
BILL DANIEL, PLS, CP  
STEPHANIE STACK, GISP  
GERREN FRANCIS



## Project Services

- Full-Time On-Site Staff
- CIP Management / SPLOST Management
- Project Management
- Planning, Budgeting, Forecasting, and Scheduling
- Capital Projects and Infrastructure Management/Maintenance
- Engineering Design and Plan Review
- Stormwater Master Plan Development
- Stormwater Utility Management
- Stormwater Management Facility Design
- MS4 Compliance
- Stormwater Planning and Reporting
- Watershed Improvements, including Studies, Stream Restorations, Drainage Improvements, and H&H Analyses
- Bid Phase Services
- Best Management Practices Design
- Facilities Management
- Roadway Design and Intersection Improvements
- Street Maintenance
- Traffic Control and Signal Maintenance
- Paving Operations Oversight, Pavement Evaluation/Assessment
- Erosion Control and Retaining Wall Construction
- Streetscaping, Grassing
- Stakeholder Coordination
- Staffing and Procurement Oversight
- Records Maintenance
- Right-of-Way Maintenance
- Utility Coordination
- Sidewalk and Trail Improvements
- Materials Testing Oversight
- Federal, State, and Local Specifications Compliance
- Permitting and Permit Compliance
- Regular Progress Reporting
- Project Close-Out Documentation and O&M
- Public Outreach and Responding to Citizen Concerns
- Special Projects, as funded





**PROJECT:** SPLOST Program Management Services  
**LOCATION:** DeKalb County, GA  
**PROJECT DATES:** 2018 – Present  
**REFERENCE:** Chris Kingsbury, Project Manager, Atlas  
770.263.5945, [chris.kingsbury@oneatlas.com](mailto:chris.kingsbury@oneatlas.com)



As a subconsultant to Atlas Technical Consultants, LLC, Lowe provides a broad array of task order services that includes, and may not be limited to, design management (e.g., conduct status review meetings, perform plan reviews, review cost estimates, providing constructability reviews, etc.), right-of-way and land acquisition coordination (e.g., review right-of-way easements and parcel acquisition plans, coordinate with GDOT when appropriate, prepare certification package, coordinate closings, etc.), stakeholder coordination and reporting (e.g., coordinate and attend public information meetings, provide utility coordination, provide regular status updates, etc.), construction quality assurance (e.g., support RFP/bid process, prepare bid documents using County standards, support project kick-off, NTP, and/or pre-construction meetings, etc.), construction management (e.g., provide inspection services and quality verifications, coordinate resolution of minor field issues, maintain project files, photos, and aerial documentation, review contractor payment applications, conduct final walk-through, etc.), program reporting (e.g., provide monthly project progress reports for stakeholder information, provide project control information for budgeting and scheduling, etc.), as well as administrative requirements (e.g., interfacing with various County departments, providing and maintaining detailed project records, as well as participate, as needed, in County and/or SPLOST financial audits, etc.).

Task orders completed thus far, or are still in progress, include LMIG pavement inspection and park improvements. Major tasks for pavement inspection included assisting with development of a white paper to analyze and procure automated pavement evaluation software and programs. Major tasks for parks includes, but is not limited to, working with Program Managers to coordinate proposed park improvements. Lowe also provides CEI services, as needed, for parks, roadway, and sidewalk projects.



#### PROJECT STAFF

LOWE ENGINEERS, LLC

JON DRYSDALE, PE

HARI KARIKARAN, PE

TODD MEADOWS, PE

DAVID AYERS



Park improvement projects have included regrading of a common practice area between two youth ballfields at Medlock Park with design involving revising the surface grades for stormwater conveyance away from the fields and into an underground stormwater collection system discharging into an adjacent drainage swale. Lowe has further completed surveying, design, hydraulic analysis, and stream buffer permitting for WD Thompson Park.

Lowe has provided project management, civil design, and permitting services. A project schedule was developed at the beginning of the project with milestones for client reviews and submittal of drawings for permitting. An estimate of construction costs was provided at each level of review and on a monthly basis to the County CEO's office.

Apart from this work, Lowe provided civil engineering and survey services for the County's Fire and Rescue Training Center. The project involved replacement of the existing training modular classroom buildings and the addition of two new additional modular classroom buildings. An LDP package was prepared and submitted to DeKalb County Development for review. A Sewer Action Plan (SAP) was also prepared, submitted, and approved by the DeKalb County Watershed Department. Biweekly project update meetings held with DeKalb SPLOST, DeKalb County Fire and Rescue, as well as DeKalb County Development. Obstacles included designing and grading bioretention cells within a limited area.

### Project Services

- Project Management
- Capital and Facilities Projects
- Park Improvements
- Civil Engineering Design
- Surveying
- Hydrology Study with Hydraulic and Hydrologic Modeling
- Water and Sewer Improvements
- Pavement Inspections
- Plan and Constructability Reviews
- Coordination with state and local agencies
- Bid Phase Services
- Cost Estimating and Scheduling
- Utility Coordination
- Federal, State, and County Specifications Compliance
- Permitting and Permit Compliance
- Stakeholder Coordination
- Regular Progress Reporting
- Construction Management and Inspection, Quality Assurance
- Special Projects, as funded





**PROJECT:** On-Call Municipal Services  
**LOCATION:** Sandy Springs, GA  
**PROJECT DATES:** 2005 - 2011; 2017 - Present  
**REFERENCE:** John McDonough, Former City Manager  
864.232.2273, jmcdonough@greenvillesc.com  
Marty Martin, Director of Public Works  
770.730.5600, mmartin@sandyspringsga.org



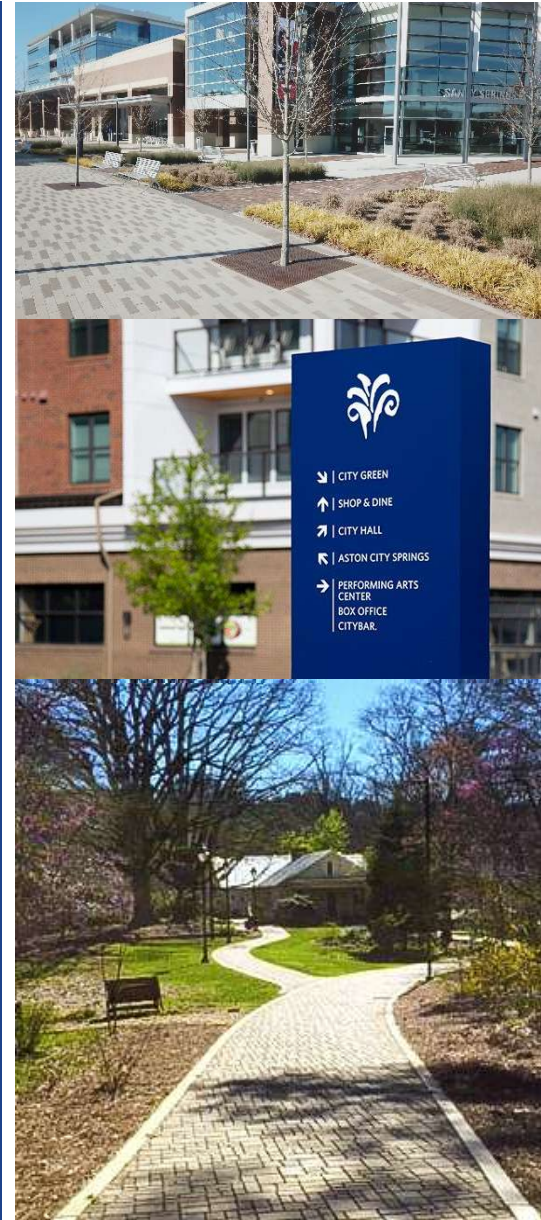
Lowe Engineers' municipal engineering group was a team partner to CH2M Hill, providing program management and municipal services under a public-private partnership. As part of a newly formed City, Lowe staff were instrumental in developing all program initiatives from the ground up to effectively operate a successful public works department. The scope included on-site personnel supporting city officials in the areas of public works, administration, community development, and construction management. Lowe management staff acted as an extension of the city to facilitate delivery of timely services, identify efficiencies to reduce costs, and expedite project procurement and execution timelines. By integrating industry best management practices, project controls were developed to facilitate data-sharing among key work functions to improve and enhance communications.

Currently, Lowe has on-call contracts for transportation design, and has recently completed a citywide inventory of guardrails with an associated multi-year replacement program.



### Project Services

- Public Works Administration
- Program and Project Management
- Pre-Construction Planning, Budgeting, and Scheduling
- Management of Capital Improvement Programs
- Master Planning
- Engineering Design and Plan Review



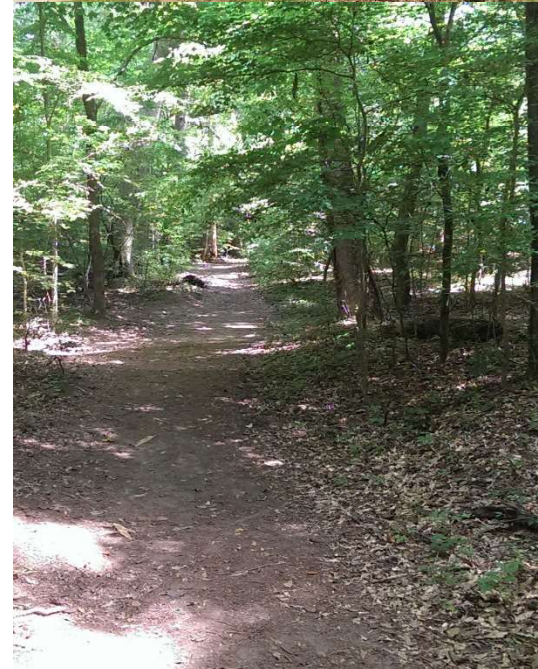
### PROJECT STAFF

LOWE ENGINEERS, LLC  
**GARRIN COLEMAN, PE, LSIT**  
**RICHARD MEEHAN, PE**  
**JON DRYSDALE, PE**  
**BILL DANIEL, PLS, CP**



## Project Services, contd.

- Pavement Marking and Signage Plans
- Stormwater Management, MS4
- Watershed Improvements, including Studies, Stream Restorations, Drainage Improvements, and H&H Analyses
- Bid Phase Services
- Roadway Design and Intersection Improvements
- Right-of-Way Maintenance
- Pavement Management, Street Maintenance, Streetscaping
- Guardrail Inventory and Assessment
- Traffic Control and Signal Maintenance
- Erosion Control and Retaining Wall Construction
- Records Maintenance
- Utility Coordination
- Design and Review of Sidewalk, Trail, and Pedestrian Improvements
- Cost and schedule development, management, and analysis
- Development and management of construction safety programs
- Procurement and coordination of subcontractor work packages
- Conducting Pre-Construction and Regular Progress Meetings
- Review and Verification of Contractor Performance
- Contractor Invoice and Payment Management
- Specifications Compliance
- Permitting and Permit Compliance
- City Council Budgeting and Reporting
- Regular Progress Reporting
- Construction Management and Inspection
- Project Close-Out Documentation and O&M
- Public Involvement and Meetings
- Resolving Citizen Concerns
- Special Projects, as funded





**PROJECT:** General Engineering and Stormwater Management

**LOCATION:** Doraville, GA

**PROJECT DATES:** 2021 – 2025

**REFERENCE:** Chris Eldridge, City Manager

770.451.8745, [chris.eldridge@doravillega.us](mailto:chris.eldridge@doravillega.us)

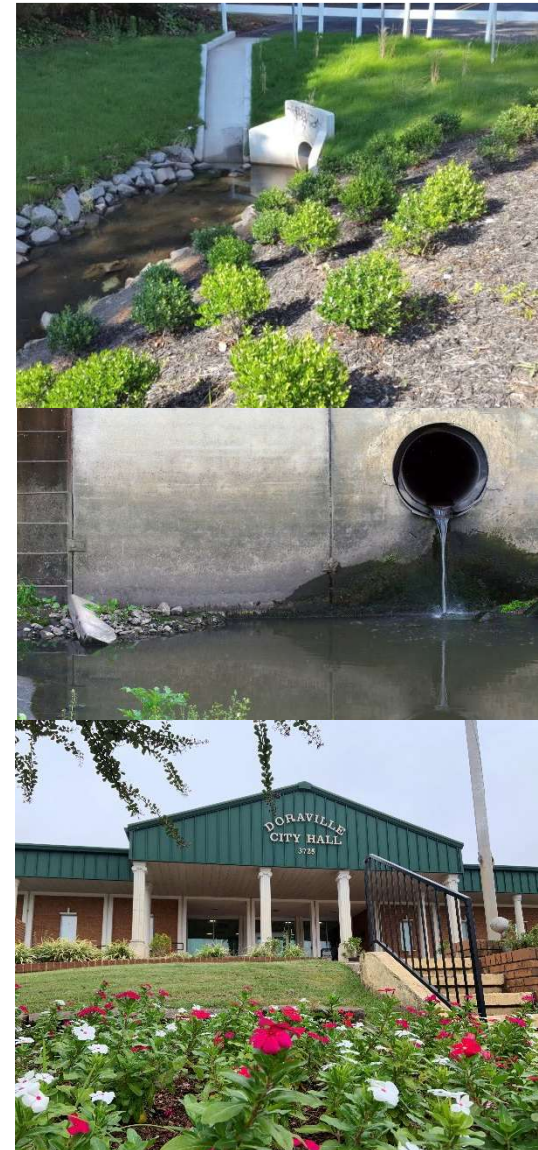


Program and project management, pre-construction, construction, and post-construction closeout services to successfully carry out planning, organization, staffing, coordination, review, and budgeting of the City's stormwater management program, MS4, and capital improvement program. Lowe provides all general engineering services, including design, traffic, transportation, and stormwater management, in addition to CIP management.

### Program/Project Management

Assisting City staff in developing priorities for the capital program with a program management plan for all projects. Maintenance of the budget and schedule, establishing project management protocol on appropriate software. Providing detailed forecasting and reporting to City officials on performance, deadlines, and budgetary considerations. Coordination with the annual budget process, long-term capital improvement planning and funding.

Coordination and management of all project phases, from concept to design, engineering, environmental considerations, utilities, permitting, bidding, procurement, to construction through contract closeout and financial reporting. Assistance with grant administration and compliance. Utilizing, coordinating, data entry, and verifying City scheduling, staffing, project management, and financial systems. Responsible for regular and ad hoc updates and reports to City officials. Project services, directly or via coordination thereof on behalf of the City. Working with City staff on public outreach regarding project status. Preparing and attending city council meetings and public hearings.



### PROJECT STAFF

LOWE ENGINEERS, LLC

HARI KARIKARAN, PE

JON DRYSDALE, PE

RICHARD MEEHAN, PE

GREG WILSON, PE

CARL THOMAS, CSM, CFM

CODY DALLAS

ELI VEITH, PE, PTOE

BILL DANIEL, PLS, CP

DAVID AYERS



Program and project management, pre-construction, construction, and post-construction closeout services in order to successfully carry out planning, organization, staffing, coordination, review, and budgeting of the City's stormwater management program, MS4, and capital improvement program.

Development of a Stormwater Master Plan, with hydraulic analyses and modeling for new or replacement culverts. Green infrastructure / low-impact design and stormwater BMPs are incorporated into each project, which includes stormwater management facilities, open-channel designs, stream bank restoration, and environmental design services (i.e., life cycle analysis, stream monitoring or impaired stream watershed improvement projects). Development of concept plans, mapping/ surveying data, construction plans, construction documents, erosion and sediment control plans, engineering reports, right-of-way plans, permitting, cost estimates, bid documents, etc., along with provision of professional opinions, plan review, MS4 reporting and compliance, bid-phase services, easement acquisition, etc.

### **Pre-Construction Services**

Pre-construction contractor management and providing qualified technical and professional personnel to perform to City standards and procedures. Offering recommendations on scheduling and phasing of projects, with coordination and support of permit applications. Coordination of structural and independent reviews to verify design integrity, cost-effectiveness, and conformity to current specifications and protocols. Providing utility coordination for all projects to avoid or minimize cost and delays. Engineering support for construction plans along with bid phase services.

### **Construction Services**

Construction management of the entirety of the associated MS4 and SWMP, including change order management, contractor management, administration, construction, engineering, inspection and management of materials, and compliance with City codes, standards and procedures as well as close out services for all projects that meet the standards of any grant awards.

Preparation or validation of construction cost estimates based on preliminary plans and preparation of final estimates and cost comparisons. Ensure compliance with all applicable federal, state, and local procurement laws. Schedule and conduct pre-construction conferences with contractors, utilities, etc. Receive, review, and archive all submittals, including schedules, shop drawings, engineering and architectural plans, and erosion control plans. Maintaining detailed and accurate records of contractors' operations. Inputting all documents and activities into designated software. Providing contract administration, management, and documentation of the projects during construction and project closeout. Assisting City staff in responding to all public inquiries.

## **Post-Construction Closeout**

Providing the City with all necessary documentation and records associated with the capital program. Providing agencies (GDOT, etc.) with all necessary/required documentation and final payments. Convening a final closeout meeting with City staff and providing the completed project closeout package.

## **Project Services**

- CIP Management and SPLOST Management
- Planning, Budgeting, Forecasting, and Scheduling
- Capital Projects and Infrastructure Management/Maintenance
- Engineering Design and Plan Review
- Stormwater Master Plan Development
- Stormwater Utility Management
- Stormwater Management Facility Design
- MS4 Compliance
- Stormwater Inventory, Assessment, Planning, and Reporting
- Watershed Improvements, including Studies, Stream Restorations, Drainage Improvements, and H&H Analyses
- Bid Phase Services
- Best Management Practices Design
- Street Maintenance
- Traffic Control and Signal Maintenance
- Paving Operations Oversight, Pavement Evaluation/Assessment
- Erosion Control and Retaining Wall Construction
- Streetscaping, Grassing
- Stakeholder Coordination
- Utility Coordination
- Sidewalk and Trail Improvements
- Materials Testing Oversight
- Review and Verification of Contractor Performance
- Contractor Invoice and Payment Management
- Specifications Compliance
- Weekly Progress Reporting
- Construction Management and Inspection
- Project Close-Out Documentation and O&M
- Public Outreach and Responding to Citizen Concerns
- Special Projects, as funded

**PROJECT:** Department of Watershed Management (DWM)  
Capital Improvements Program Management Services

**LOCATION:** DeKalb County, GA

**PROJECT DATES:** 2015 - 2023

**REFERENCE:** Cassandra M. Marshall, PMP, Program Administrator - CIP  
770.724.1450, cmmarshall@dekalbcountyga.gov



DeKalb County's Department of Watershed Management (DWM) is the primary provider of water and wastewater services in DeKalb County, Georgia. DWM serves a population of almost 700,000 residents, making it amongst the largest water/wastewater utilities in the State of Georgia and the southeastern United States. DWM developed a five-year, \$1.345 billion CIP plan to purchase, construct, enhance and/or replace the County's physical water and sewer assets and infrastructure, and to assure continued and future reliable service delivery to its customers. The plan includes 83 line items and will require more than 250 individual contracts for design, construction, and construction management services.

CERM serves as a subconsultant in four main roles: Senior Project Manager, CIP PMT Public Outreach Team Lead, GIS Support, and Project Engineer I, providing the following CIP Program Management Services: program development and management, project management, risk management, technical support, PMIS implementation support, community outreach and public relations.

### **Annual Water & Sewer Rehabilitation Contract**

CERM managed a \$150 million contract to complete various rehabilitation types (open cut, CIPP, point repairs, pipe bursting) for aging sewer and water pipe systems and issued 144 work orders to multiple contractors to complete work throughout various locations in DeKalb County. CERM managed the budget, schedule, and provided public outreach services for this contract. All work was completed in coordination with local residences and transportation authorities.

- Briarcliff Corridor Water Infrastructure Rehabilitation Project - 45,000 LF of existing water system replacement.
- Glendale Water Main Replacement - 5800 LF of 36" diameter water system replacement.
- Buford Hwy Water System Rehabilitation - 48" diameter water main break, replacement within one week on a heavily traveled highway.

### **Emergency Sewer and Repair On-Call Contract**

CERM managed a \$26 million contract to provide on-call services for emergency repairs to existing sewer systems and issued approximately 73 work orders for emergency services to multiple contractors. All work was completed within the required budget and in coordination with local residences and transportation authorities.



### **PROJECT STAFF**

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC (CERM)

**ALBERT EDWARDS**



- Eagles Beak Sewer Repair - Replaced a leaking 54" diameter sewer system, located in a residential area and heavily wooded, in one week.

### **Other Projects:**

- Westfield Square Water Main Replacement
- DeKalb County Water Tank Restoration
- City of Decatur Water Tank Demolition
- Fair Oaks Water Main Replacement
- Honey Creek Pump Station and Force Main Gravity Sewer
- CD Package 2 DB Contract

### **Project Services**

- Project Management
- GIS Support
- Program Development and Management
- Risk Management
- Technical Support
- Emergency Services
- Community Outreach and Public Relations
- PMIS Implementation Support
- Budgeting
- Scheduling



**PROJECT:** Renew Atlanta Bond/TSPLOST Program  
**LOCATION:** Atlanta, GA  
**PROJECT DATES:** 2016 – 2021  
**REFERENCE:** Commissioner Josh Rowan, PE, Atlanta DOT  
404.865.8873, jrowan@atlantaga.gov



In a Special Election on March 17, 2015, the residents of the City of Atlanta passed the 5-year \$250 million Renew Atlanta Bond Referendum. This initial referendum was used to address Atlanta's \$1.02 billion infrastructure backlog that was identified in City reports produced in 2010 for transportation and 2014 for facilities. The Bond program fell under two portfolios – Horizontal (transportation) and Vertical (facilities). Horizontal portfolio (\$187 million) categories included: Complete Streets, bridges, resurfacing, roadway improvements, sidewalk and mobility, traffic signals, and multi-use trails. Vertical portfolio (\$63 million) categories included: parks and recreation, public art, public buildings, and public safety.

The following year, Atlanta citizens approved a TSPLOST (Transportation Special Purpose Local Option Sales Tax) generating approximately \$260 million to fund significant and expansive transportation projects citywide. In September 2016, the Program Management Team (PMT) was awarded a contract for the management this program. The PMT provides staff augmentation support for Renew Atlanta Projects. As a major subconsultant on the PMT, CERM provided staffing, equipment, materials, supplies, services, etc. as necessary to fulfill our contractual requirements. Specifically, our scope is project controls, construction engineering inspections, and project management/construction management.

### Project Controls

A master P6 project schedule was developed for the various vertical and horizontal (roadway/bridges/sidewalks/ADA) projects by the program management team. CERM's main responsibility for the associated project controls was to work closely with the project managers to create and maintain schedules as well as provide weekly and monthly reporting and metrics to the stakeholders. The schedules were developed to include logical phasing and sequencing of project activities for review and approval by the city of Atlanta DOT. In addition, CERM also reviewed and approved contractor submitted baseline schedules as part of the process throughout the implementation period to assist in delivering transformational projects in the community. Upon review of the monthly schedule versus the baseline, if scheduling delays have been identified, CERM Project Controls Specialist would notify the Project Manager and begin the process of schedule recovery and its impact to cost, resources, scope, and risks.

### Construction Engineering Inspections

Construction engineering inspections (CEI) projects have included roadway improvements such as asphalt resurfacing, concrete sidewalk, ADA ramp, curb and gutter installations, and bridge inspections. In



### PROJECT STAFF

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC (CERM)

MARK EVANS, PE



addition, our responsibilities involved monitoring construction activities, providing overall progress of projects and daily field reports of construction activities, equipment, and materials, as well as reviewing plans to ensure compliance with specifications.

### **Project Management / Construction Management**

CERM served as an extension of the City's Renew Atlanta staff on both transportation and facility projects by assisting with, but not limited to, the following project management/construction management items:

- Provide management of the pre-construction process by ensuring that there is consistency of project processes during planning and design.
- Direct and manage project development from concept through closeout.
- Develop project implementation and execution plans, as well as associated communications documents, when necessary.
- Liaise with project stakeholders on an ongoing basis.
- Draft and submit budget proposals, and recommend subsequent changes where necessary.
- Ensure that document control processes are adhered to during the distribution of all Program related documents.
- Observe the construction operations and identify issues related to public safety, utility relocations, and work discrepancies.
- Observe the contractor's work to determine the progress and quality of the work being performed.
- Reject the contractor's work and materials that do not meet the City's specifications and special provisions.
- Measure and compute quantities of materials that are incorporated into the work and maintain a record of the work that is completed.

### **Project Services**

- Program Management Assistance
- Pre-Construction Services
- Construction Management
- Program Safety
- Project Management
- Utility Coordination
- Field Engineering
- Construction Inspection
- Communications and Public Outreach
- Program Controls
- Estimating
- Scheduling



**PROJECT:** Rockdale County Department of Water Resources  
Executive Management, Staff Augmentation Support  
and Asset Inventory

**LOCATION:** Rockdale County, GA

**PROJECT DATES:** 2017 - Present

**REFERENCE:** Chairman Osborn Nesbitt, Sr., Rockdale County Board of Commissioners  
770.278.7003, oz.nesbitt@rockdalecountyga.gov



**Rockdale County**

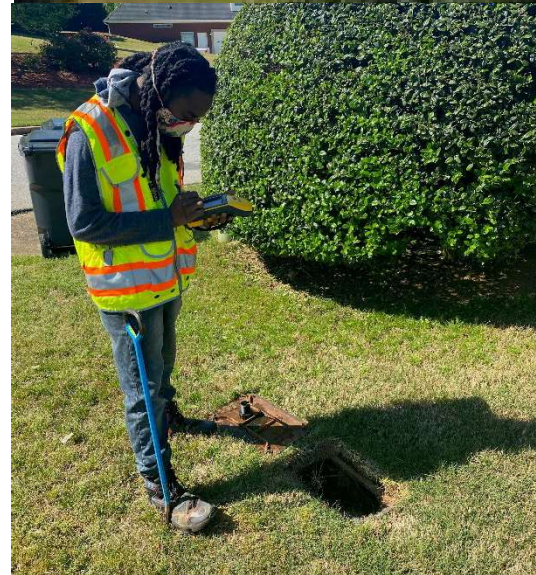
Corporate Environmental Risk Management (CERM) has provided operational and program management and staff support services to the Rockdale County Department of Water Resources (RWR) since 2017. CERM provides RWR with services and expertise in decision making for various divisions including engineering, central maintenance, water treatment and distribution, wastewater treatment and collections, and watershed protection. Specific and ongoing program management support includes developing and implementing plans for the County's inflow and infiltration (I&I) program, wastewater treatment capacity management, and drinking water storage tank site analysis.

CERM's support allows RWR to continue to progress in several critical programs and initiatives that directly supports the County's economic development efforts. Successfully reorganized the department's business units as well as implemented a public/private operational partnerships that stabilized the department's attrition and improved operational efficiencies as well as reduced operational and personnel costs by 12%. Implemented a 4-year utility rate schedule for the utility's water and sewer services. Secured an additional 1 MGD in wastewater treatment capacity at the County's largest wastewater treatment facility (Quigg Branch). Secured GEFA funding, oversaw the design and construction of a new 3 MGD Snapping Shoals Wastewater Treatment Plant. Successfully oversaw the design and construction of a new 4MGD finish water tank at the Gees Mill Water Treatment Plant. Revised the County's 20-Year Water and Sewer Master Plan. **Successfully inventoried water and sewer assets (manholes, valves, meters, and hydrants) into the County's GIS platform.** Managed and facilitated the County's Water SPLOST subcommittee meetings and capital planning efforts.

Managed the implementation of the County's AMI (Automated Metering Infrastructure) program. Developed, organized, and transitioned the customer service division to the Rockdale Water Resources Customer Service Center. Conducted and certified the Department's Risk and Resilience Assessment in accordance with America Water Infrastructure Act of 2018 (AWIA) Section 213. Stabilized departmental revenue through the implementation of a revised tiered rate structure.

### Project Services

- Asset inventorying, including verification if asset is currently in the County's GIS system.
- I&I program development, tracking, and reporting.



### PROJECT STAFF

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC (CERM)

DJ EDLER



**Project Services, contd.**

- Wastewater treatment capacity management, alternative analysis and approach to capacity improvement alternatives.
- Potable water storage management, alternative analysis and approach to site placement alternatives.
- SCADA system improvements program analysis, tracking, and reporting.
- Routine sampling coordination of water distribution systems to monitor potential for contaminant residuals.
- Completion of the 2040 Water and Sewer Master Plan.
- Risk and resiliency assessment.
- Water system audit.

**PROJECT:** Rockdale County Department of Stormwater Management  
Project Management and Staff Augmentation

**LOCATION:** Rockdale County, GA

**PROJECT DATES:** 2019 - Present

**REFERENCE:** Chairman Osborn Nesbitt, Sr., Rockdale County Board of Commissioners  
770.278.7003, oz.nesbitt@rockdalecountyga.gov



**Rockdale County**

The CERM Team has provided operational and program management and staff support services to the Rockdale County Stormwater Department (RCSD) since 2019. CERM provides RCSD with services and expertise in the planning and decision making for various department programs and initiatives.

CERM's support allows RCSD to continue to progress in several critical programs and initiatives that directly supports the County's economic development efforts. Successfully allocated support personnel to stabilize the department's attrition and improved operational efficiencies. CERM further managed implementation of the County's Stormwater Capital Improvement Plan.

### Project Services

- Program Management
- Capital Improvement Development and Planning
- Plan Design
- Development Plan Review
- Project Management
- Construction Management



### PROJECT STAFF

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC (CERM)

**MARK EVANS, PE**



**PROJECT:** Mobile Area Water and Sewer System (MAWSS)  
On-Call Professional Services  
**LOCATION:** Mobile, AL  
**PROJECT DATES:** 2017 – Present  
**REFERENCE:** Daryl Russell, PE, Water and Sewer Engineering Manager  
251.694.3196, drussell@mawss.com



The CERM Team was selected to provide on-call services for professional construction engineering inspection, geotechnical, environmental and design services to the Mobile Area Water and Sewer System (MAWSS) related to its capital construction plants, distribution, collection, and transmission projects, applying the techniques that afford MAWSS better control, and assuring them of quality projects that come in on time and on budget. CERM is a true team partner with our clients and shares a sense of ownership in completing projects that exceed expectations. CERM has assisted MAWSS with constructing additions and improvements to its domestic water system, industrial water system and sewer system including treatment facilities.

CERM performed geotechnical soil evaluation, Environmental Site Assessment Phases I and II, environmental and engineering design. It also served as resident project representative (RPR).

Through MAWSS' task order form (TOF), CERM has been selected as the prime consultant or subconsultant on multiple projects, as listed below.

- Springhill 30-Inch
- Eslava Creek
- Medal of Honor Storage Tank
- Fowl River Low Pressure Force Main (LPFM) Project
- Three Mile Creek SWAT
- System Master Plan
- Wright Smith Head Works WTP
- NAVCO Road Phase I ESA
- Myers WWTP Septic System Assessment and Expansion
- Stickney WTP Reservoir Improvement Project

### Project Services

- Construction Engineering Inspection
- Geotechnical Soil Evaluation
- Environmental Site Assessment Phases I and II
- Environmental and Engineering Design
- Resident Project Representative (RPR)

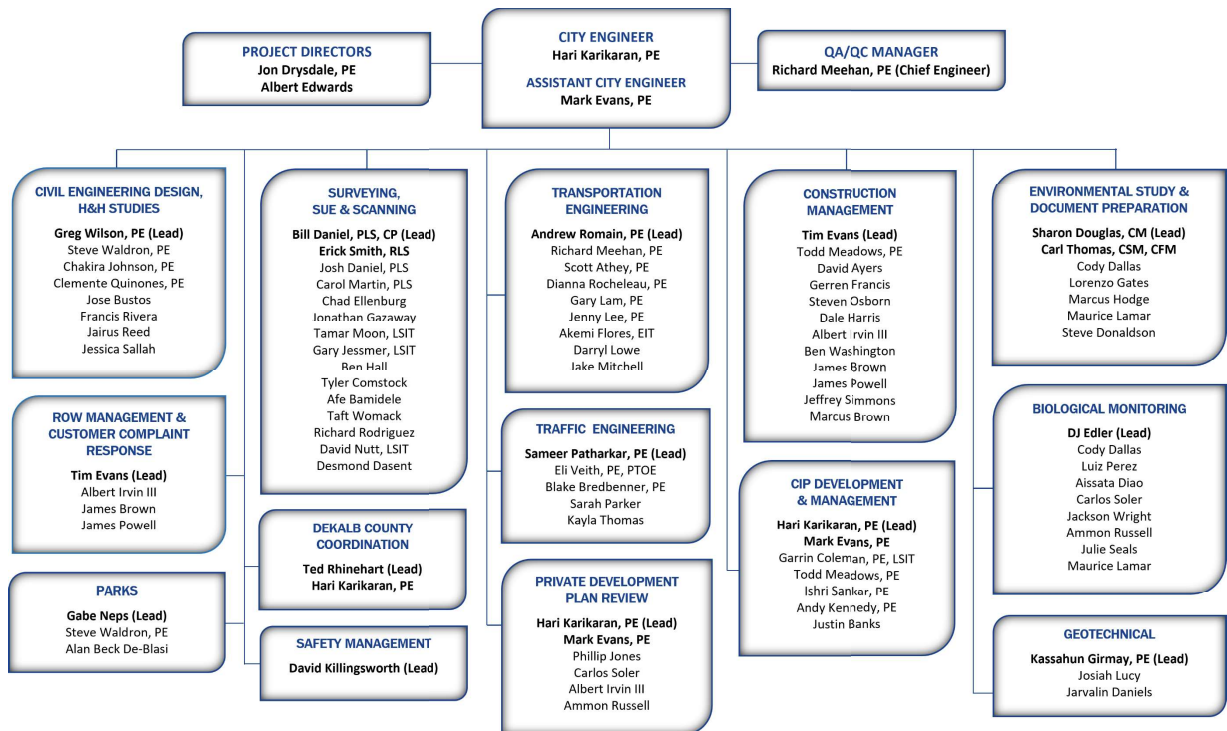


### PROJECT STAFF

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC (CERM)

SHARON DOUGLAS

## ORGANIZATIONAL CHART & RESUMES







Hari Karikaran, throughout his more than 34 years civil engineering and government service career, has gained exceptional experience in managing public works departments and projects, including infrastructure associated with roads, drainage, water, wastewater, and other areas.

**EDUCATION/TRAINING**

Diploma, Construction Management, North Carolina State University, 2004

MS, Environmental Resources Management, University of South Carolina, 1997

MS, Environmental and Water Resources Engineering, University of South Carolina, 1994

MS, Construction Management, Indiana State University, 1991

BS, Civil Engineering, University of Peradeniya, Peradeniya, Sri Lanka, 1986

**LICENSES/CERTIFICATIONS**

PE No. 23746 (GA)

10-Hour OSHA Certification, Construction Safety and Health

**City of Brookhaven | Public Works Department Services, GA**

**Public Works Director.** Management of the City's annual maintenance programs, street and signal maintenance, general right-of-way, and stormwater maintenance, in addition to execution of the City's paving program, sidewalks program, intersection improvement program, and special projects, as funded. Oversight of construction and maintenance of city infrastructure, currently including 120+ miles of streets, 53+ miles of sidewalks, 4,600+ street signs, 51 traffic signals, and 16,000+ stormwater structures/pipes. This includes over 800 street, signal, sign, sidewalk, and stormwater repairs, with more than 25 emergency repairs. Supervision of records maintenance for all work orders and setting priorities.

**DeKalb County | Engineering Services, Infrastructure Group, GA**

**Director.** Direction and high-level administration of multiple units performing engineering functions for the county, including watershed management (\$1.345 billion Capital Improvement Plan, Consent Decree Program and watershed protection), solid waste management (Capital Improvement Program), land development, environmental compliance, and facilities management (project management and building maintenance). Direction of design bid and construction of water resource systems improvements. Management of consultants for engineering design associated with water treatment plant improvements. Quality assurance support for project managers and other engineers. Administration of budgets exceeding \$1.3 billion, with preparation and management of divisional budgets.

**DeKalb County | Facilities Management, Administration Group, GA**

**Director.** Management and direction over multifunctional county divisions, including Engineering and Architecture Services, Operations and Management, Environmental Services, Central Services, and Real Estate Services. Preparation and management of all divisional budgets. Direction of staff in land acquisition and disposal, in addition to negotiating leases and county property sales. Direction of staff on various maintenance and repair contracts, including those for preventive measures as well as maintenance of HAVC chillers, plumbing, electrical, roof replacement, alarm, and sprinkler systems. Administration of staff performing custodial services, using multiple contractors to service 268 county buildings.

**DeKalb County | Planning and Development, GA**

**Director.** Supervision of multifunction divisions in roadway and drainage system design, construction, and maintenance operations, with contract management (paving, intersection improvements, capital construction).



## MARK C. EVANS, PE

### ASSISTANT CITY ENGINEER

Mark C. Evans, P.E., a Senior Project Engineer, has more than 27 years of experience in market sector design, construction management and construction engineering inspection including aviation, roadway, bridge (foundation and culverts, and erosion control) and other civil engineering projects. He has extensive experience in airport construction.

#### EDUCATION/TRAINING

BS, Civil Engineering, Auburn University

Etowah County, AL, Assistant County Engineer (1995-2003)

Barbour County, AL, Assistant County Engineer (1993-1995)

#### LICENSES/CERTIFICATIONS

PE No. 23758 (AL)

NBIS-Certified Bridge Inspector

#### Renew Atlanta | Bond and TSPLOST Programs, Atlanta, GA

**Project Manager.** In a Special Election on March 17, 2015, the residents of the City of Atlanta passed the five (5) year \$250M Renew Atlanta Bond Referendum. The Renew Atlanta Bond Referendum includes \$187M for transportation projects such as roads, bridges, sidewalks, complete streets, bicycle lanes and traffic signals. CERM serves as an extension of the City's Renew Atlanta Program Management staff on both transportation and facility projects. As Project Manager for CERM, Mr. Evans was responsible for being the liaison with project stakeholders on a continual basis, identifying construction issues related to public safety, utility relocations and work discrepancies; monitoring and mitigating any material issues impacting project profitability and maintaining project schedule.

#### Rockdale County | Stormwater Utility Capital Improvement Program, GA

**Construction Manager.** Rockdale County's Stormwater Utility Capital Improvement Program involves the removal and replacement almost 200 miles of undersized and deteriorated stormwater pipes and related ancillary construction. Mr. Evans is responsible for providing design support as well as construction management services that included permitting; utility coordination; deploying management information systems; conducting construction inspections; completing and submitting progress reports; providing schedule of values and opinions of probable cost; construction schedules; construction safety plan reviews; change orders; construction progress payment; final inspection and project closeout. Additionally, the work includes full roadway construction as well as milling, widening, resurfacing, and traffic striping of existing pavements, installing curb and gutter, sidewalks, driveways, fencing and sod.

#### DeKalb County | 2017 Flakes Mill Waterline Replacement, GA

**Construction Manager.** As part of DeKalb County's Capital Improvement Program, this project involved the removal and replacement of 4 miles of water distribution mains, appurtenances, and related ancillary construction for an 8-inch waterline replacement. Mr. Evans was responsible for providing aspects of construction management services that included conducting construction inspections, completing and submitting progress reports; providing schedule of values; construction schedules; construction safety plan reviews; change orders; construction progress payment; final inspection and project closeout. Additionally, the construction included millings, widening, resurfacing, traffic striping, installing curb and gutter, sidewalks, driveways, and sod.



**EDUCATION/TRAINING**

MBA, Business Administration,  
Emory University, 1988

MS, Civil Engineering, Georgia  
Institute of Technology, 1981

BS, Civil Engineering,  
University of Tennessee, 1974

**LICENSES/CERTIFICATIONS**

PE No. 13502 (GA)

Managing Partner at Lowe Engineers, Jon Drysdale has considerable government services experience. With 44 years of experience, he has served as Contract Administrator, Project Director, Project Manager, and Lead Engineer on numerous public- and private-sector civil engineering projects. His expertise includes design, multi-phased master plan development, site development, hydrology, surveying, construction management, utility coordination, and maintenance activities. Since 2005, his primary focus is on public works operations support for cities and counties. Jon is a retired Colonel from the U.S. Army Corps of Engineers.

**City of Dunwoody | Public Works / Parks & Recreation Department Services, GA**

**Municipal Services Manager.** Direction and staffing support for development and maintenance of the City's public works programs, including stormwater utility and MS4 program. Related work has included program and project management, oversight of all design, operations, engineering, planning capital projects, TE projects, surveying, construction management, inspections, maintenance, administration, budgeting, infrastructure management, facilities, and transportation. It has also involved guiding the City through tens of excavation replacements, lining replacements, detention pond rehabilitations, engineering studies/special projects, and hundreds of maintenance work orders. Lowe has coordinated with residents and permitting entities to achieve successful operation of the utility. Other projects have included completion of multiple revisions to NPDES permitting and completion of multiple annual reports, financial forecasting, rate analyses, annual budgets, and policy development.

**City of Brookhaven | Public Works Department Services, GA**

**Municipal Services Manager.** Direction and support for on-site team managing public works for the City. Lowe manages all engineering, design, capital project planning, and maintenance. This includes pavement resurfacing, road widenings, intersection improvements, sidewalks, traffic management system, streetscape construction, and stormwater maintenance projects. Lowe also manages maintenance and construction of infrastructure, including over 120 miles of streets.

**DeKalb County | Countywide MS4 Permitting, GA**

**Project Director.** Direction and support for team inspecting approximately 56,834 stormwater structures, including pipes, catch basins, ditches, and detention ponds. Services include field visits, data collection, and condition photos uploaded into County's database. Work orders are created if repairs or cleanings are needed.

**City of East Point | Stormwater Infrastructure Inventory & Inspection, GA**

**Project Director.** Inspection/inventory to support MS4 permit activities and GIS rehabilitation. Involves numerous spatial and attribute corrections, and

completely mapping a connected stormwater infrastructure and Strahler stream network. To date, over 7,600 stormwater assets, including pipes and catch basins along with 133 outfalls, have been inspected and inventoried. Services also include water quality sampling, source tracing, and industrial site inspections.

**City of Johns Creek | Public Works Department Services, GA**

**Project Director.** Direction and support for team managing traffic, transportation, stormwater, and capital improvement programs, along with daily operations. Projects included intersection improvements, road widenings, highway interchange, streetscape construction, sidewalk program, traffic management system, and stormwater maintenance.

**City of Milton | Public Works Department Services, GA**

**Project Director.** Direction and team support for engineering services including development plan review, preliminary and final plat review, MS4 program management, flood plain management, erosion and sediment control review, assistance with technical plan review and permit issuance, along with consultations on other engineering-related issues across the city.

**City of Sandy Springs | Public Works Services, Capital Improvement Program, GA**

**Project Director.** Direction and support for on-site team managing the \$125 million capital improvements program with 30 projects, including road widenings, highway interchange, intersection improvements, traffic management system, streetscapes, and stormwater maintenance. Responsibilities included full project execution from concept through construction to oversight and project coordination.

**City of Sandy Springs | On-Call TSPLOST Contract, GA**

**Contract Administrator.** An on-call contract including lane additions, intersection improvements, intersection modifications and realignments, operational and safety improvements, the addition of sidewalks, filling gaps, and upgrades to several intersections with signal phasing modifications and pedestrian signal heads. Lowe is currently completing a guardrail safety assessment and intersection improvements at Riverside Drive and Johnson Ferry Road.

**Gwinnett County | On-Call Pedestrian/Bikeway Improvements, GA**

**Contract Director.** A task order contract with scope of services involving the addition of sidewalks, filling gaps, and upgrades to several intersections with signal phasing modifications and pedestrian signal heads. Additional shoulder work involved new curb and gutter and drainage. Drainage alternatives were exercised throughout the projects including special structure details of both the GCDOT and the GDOT to minimize property impacts and satisfy detention and water quality requirements for post development. In addition, each project included coordination of the facilities with existing drives and ADA-compliant ramps.





## ALBERT G. EDWARDS

### PROJECT DIRECTOR

#### EDUCATION/TRAINING

MBA, Business Administration,  
Technology Management,  
Southern Polytechnic State  
University

BS, Industrial Engineering  
Technology, Mississippi Valley  
State University

Executive Education Graduate,  
Tuck School of Business at  
Dartmouth College

US Army Quartermaster  
School, Officers Basic Course

#### PROFESSIONAL & COMMUNITY ASSOCIATIONS

American Council of  
Engineering Companies  
(ACEC), Atlanta Chapter  
Board Member

Council for Quality Growth,  
2022 Board Chairman

DeKalb County Chamber of  
Commerce, Board of  
Directors, 2015 Chairman

Georgia Piedmont Technical  
College Foundation, Trustee

U.S. Small Business  
Administration Regulatory  
Fairness Board, Board  
Member, Region IV,  
Workforce Development Task  
Force

Mr. Edwards is the Founder and Managing Partner of CERM. He has established a vision for our approach to environmental practicum that fosters a wholesome connection between uplifting communities and using advanced technical leadership to plan, assess, remediate, and sustain land and resources. Mr. Edwards provides leadership and direction in an array of Corporate and Project Execution Activities for the organization. His Corporate responsibilities include Chairing the Management Committee and managing the business functions of the firm, which also include business development activities. His project delivery responsibilities include guiding project planning while aligning human, capital, and technological resources to optimize CERM's performance on work order-based contracts at gas plant sites, brownfields redevelopment projects, environmental assessments in urban corridors, safety and health compliance services.

#### DeKalb County, Department of Watershed Management (DWM) | Construction Management Services, GA

**Principal In Charge.** Responsible for supporting project planning activities and performance expectations for the construction management and inspection of projects pertaining to the assessment of water and sewer projects for the DWM. In addition, Mr. Edwards works closely with the Project Manager to ensure that the technical, human, and capital resources meet the County's Capital Improvement Program and Consent Decree priority objectives.

#### DeKalb County, Department of Watershed Management (DWM) | Capital Improvement Program Management Services, GA

**Principal In Charge.** CERM is a subconsultant, responsible for the DeKalb County Capital Improvement Projects beginning with the planning, coordinating and directing of the project from inception through the design, construction and asset commissioning phases. CERM is also responsible for reviewing the design for adherence to the project's requirements and ensuring completion on time within cost and according to required quality standards. As Principal-in-Charge, Mr. Edwards supports project planning and delivery activities, while ensuring that the team has the technical, human and capital resources to meet the project needs and contract aspirations of DeKalb County and its stakeholders.

#### DeKalb County, Department of Watershed Management (DWM) | Consent Decree Program Management, GA

**Principal In Charge.** CERM serves as a sub consultant to the Consent Decree Program Management Team (CDPMT) for DeKalb County's Consent Decree with the U.S. Environmental Protection Agency and Georgia Environmental Protection Division. The County is required to: assess the operations and management of the Department of Watershed Management, Assess the County's wastewater collection and transmission system, and make recommendations concerning how these functions and the system may be

Camp of Champions,  
Chairman, Board of Directors

Conference of Minority  
Transportation Officials  
(COMTO), Atlanta Chapter,  
Advisory Board

Environmental Information  
Association, Chapter Member

Air & Waste Management  
Association, Former Atlanta  
Chapter Board of Directors

Chattahoochee Nature Center,  
Former Board of Trustees

Greening Youth Foundation,  
Former Board of Directors  
South DeKalb Business  
Incubator, Former Board  
Member

Atlanta Business League,  
Board of Directors, Chairman

improved. In his role as Project Principal, Mr. Edwards serves on the Project Board of Controls, and as CERM's Client Sponsor primarily responsible for serving as a client advocate, supporting organizational relationship development, and mitigating project client conflicts that may impede the progress of the program.

**City of Atlanta | Program Management Team Services for Renew Atlanta Bond, GA**  
**Principal In Charge.** Oversees CERM's input in the areas of Program Safety; Contract Administration; Project Management; Utility Coordination; Field Engineering and Construction Inspection; Communications and Public Outreach; Program Controls; Estimating; and Scheduling. Mr. Edwards is also responsible for coordinating the distribution of resources and is responsible for reporting the status of such distribution of assignments to CERM on a quarterly basis.

**MARTA | Construction Manager at Risk Program (CMAR), Atlanta, GA**  
**JV Principal In Charge.** MARTA operates the ninth largest transit system in North America, providing bus, rail, and paratransit services in the greater metropolitan Atlanta area. MARTA transports over 500,000 people in the City of Atlanta and counties of Clayton, DeKalb, and Fulton daily. For the CMAR program with MARTA the JV team provides pre and post construction services for various rail stations that are part of MARTA's multi-year station rehabilitation program. The first phase of locations may include, but are not limited to Airport, Indian Creek, Lenox, College Park, Five Points, H. E. Holmes, and Midtown Stations. Mr. Edwards provides executive level oversight for the JV team in various aspects of architectural, mechanical, and electrical upgrades which are detailed in the scope of work for each station. In addition, Mr. Edwards monitors the Disadvantaged Business Enterprise (DBE) participation in this program to continue the commitment to fair and equitable vendor management.





## TED RHINEHART

### DEKALB COUNTY COORDINATION LEAD

Ted Rhinehart is responsible for program management, project delivery and client services in the water, wastewater, storm water, transportation, facilities, and related infrastructure practices. He serves as a senior liaison to CERM clients, and provides strategic assistance and value-added services to ensure clients' success. He provides clients with solutions that ensure that program teams, systems, finances, and partners are aligned for optimal capital project delivery and operational enhancements.

#### EDUCATION/TRAINING

MA, Public Affairs, Indiana University

BPA, Public Administration, University of Mississippi

CERM, Senior Program Manager, Infrastructure (5/2020-Present)

DeKalb County, GA  
Government, Deputy Chief Operating Officer, Infrastructure (4/2017-5/2020)

Augusta-Richmond County, GA Government, Deputy Administrator (4/2015-4/2017)

Infor, Director of Public Sector Strategy (4/2013-4/2015)

DeKalb County, GA  
Government, Deputy Chief Operating Officer, Infrastructure (1/2009-4/2013)

DeKalb County, GA  
Government, Director of Public Works (12/2002-1/2009)

City of Fort Wayne, IN  
Government, Director of Public Works and Utilities (2/2000-12/2002)

#### DeKalb County | Capital Program Management, GA

**Deputy Chief Operating Officer, Infrastructure.** Led the planning, programming, community engagement, Board approvals, project execution and problem-solving for the County's \$1.345 Billion water and sewer capital improvements program, consisting of more than \$400 Million in sewer collection system rehabilitation and capacity improvement projects, more than \$230 Million in advanced wastewater plant expansion and improvement projects, more than \$400 Million in water treatment plant, water distribution system and main replacement projects, and related capital improvements, from 2010 to 2013, and from 2017 to 2020.

#### DeKalb County | Master Planning, GA

**Deputy Chief Operating Officer, Infrastructure.** Led the development of a water and a wastewater master plan for long-term capacity and condition improvements for the County, including close coordination with the County's twelve cities, for economic development purposes, from 2017 to 2020.

#### DeKalb County | Stormwater Utility Management, GA

**Director of Public Works.** Led the planning, community involvement, Board approval and implementation of a storm water utility for the County, including Level of Service and Cost of Service studies, operating and capital plans, and completion of Geographic Information System (GIS) inventories, as well as continuous improvements to the Municipal Separate Stormwater System (MS4) plans and programs, including pre-development and post-development controls, annual inspections, and flood plain management from 2003 to 2013, and from 2017 to 2020.

#### DeKalb County | Regional Planning and Resource Conservation, GA

**Director of Public Works.** Served on the Metropolitan North Georgia Water Planning District board and assisted with development of the first Atlanta regional plans for water, wastewater and watershed protection, and the ongoing interagency efforts to improve water resources planning, water conservation, pollution prevention, and public involvement, from 2003 to 2013, and from 2017 to 2020.

**EDUCATION/TRAINING**

MBA, Business Administration,  
Georgia State University, 2006

MS, Civil Engineering, Georgia  
Tech, 1995

BS, Civil Engineering, Georgia  
Tech, 1988

**LICENSES/CERTIFICATIONS**

PE No. 20033 (GA)

GSWCC Level II NPDES  
Erosion Control Design  
Certification

GDOT Plan Development  
Process Certification

Richard Meehan, PE has 35 years of experience in all aspects of civil engineering and design. He is a Partner and the Chief Engineer at Lowe responsible for overseeing all engineering standards and design. Richard has experience running Public Works Departments for two new municipalities in metro Atlanta. Over his career, he has gained extraordinary experience in project management, roadway design, site planning/design, transportation planning, traffic engineering, as well as traffic analysis.

**City of Brookhaven | Public Works Department Services, GA**

**Public Works Director / Chief Traffic Engineer (2013-2017).** Lowe has overseen the management and operation of the Public Works Department under a public/private partnership since the city's incorporation in 2013. Lowe oversees maintenance, operations, planning, and construction of city infrastructure, including 120+ miles of streets, 53+ miles of sidewalks, 4,600+ street signs, 51 traffic signals, and 16,000+ stormwater structures. During his time with the City of Brookhaven, he oversaw development of its Comprehensive Transportation Plan; Bike, Pedestrian and Trail Plan; Peachtree Greenway Master Plan; Ashford Dunwoody Road Corridor Study; and transportation update to the Brookhaven/Peachtree LCI.

**City of Dunwoody | Public Works Department Services, GA**

**Public Works Director / Traffic Engineer (2008-2009).** Lowe was selected to startup, staff and manage the Public Works Department for the new city under a public/private partnership. We recognized Dunwoody's distinctive differences and helped them create a Public Works Department responsive to their specific needs. Lowe continues to provide a management team and key administrative staff to support City officials, with responsibilities including public works, infrastructure, scheduling, maintenance, transportation planning, design, review, and construction/ implementation.

**City of Milton | Municipal Services, GA**

**Traffic Engineer.** Worked on a team providing operations management to support the newly formed city, which outsourced daily operations of departmental functions via a public/private partnership. Lowe's on-site management team acted as the City's core staff to facilitate communications and delivery of services, reduce costs, expedite timelines of project procurement and execution, evaluate, and make recommendations regarding contractor change requests, as well as resolve citizen concerns.

**City of Atlanta | Isolated Intersection Traffic Signal Upgrades, GA**

**Project Manager.** Task order for development of traffic signal upgrade plans and signal timing plans at 14 intersections. Included a traffic study to analyze existing conditions, determine left turn phasing warrants, and make recommendations. Improvements included upgrade of signal layout and equipment, radar vehicle and bike detection design, phasing optimization, improved and additional pedestrian signals and phases, and pavement marking and signage upgrades. Three intersections involved GDOT coordination and revised signal permits; one with railroad coordination.



**EDUCATION/TRAINING**

BS, Civil Engineering,  
University of Tennessee, 1988

Certified Value Engineering  
Training

**LICENSES/CERTIFICATIONS**

PE No. 18827 (GA)

GSWCC Level II Erosion  
Control Certification No.  
52154

GDOT Plan Development  
Process Certification

Greg Wilson, currently leading Lowe's Civil Engineering Department, has extensive and diverse engineering management and design experience spans more than 40 years. His background encompasses stormwater, potable water resources, sanitary sewer, utilities, facilities, roads, pavement, and earthwork projects as well as site and infrastructure design and construction management in both the public and private sectors. His municipal experience includes serving as interim Director of Public Works and City Engineer for the City of Alpharetta, GA. Other sectors he has experience in include regional detention systems, military bases, airports, hospitality, educational, commercial, residential, and industrial projects. His management duties have included construction administration services for projects with construction budgets over \$500 million. He has completed Certified Value Engineering Specialist training and performed over 40 formal VE studies for the US Army Corps of Engineers (USACE).

**City of Dunwoody | Public Works Department Services, GA**

**Project Manager / Stormwater Engineer.** Direction and staffing support for development and maintenance of the City's public works programs, including stormwater utility and MS4 program. Work included program and project management, oversight of all design, operations, engineering, planning capital projects, transportation projects, surveying, facilities, construction management, inspections, maintenance, administration, infrastructure management, and budgeting. It also involved guiding the City through excavation replacements, lining replacements, detention pond rehabilitations, and engineering studies/special projects. Other projects have included completion of multiple revisions to NPDES permitting and completion of multiple annual reports, financial forecasting, rate analyses, annual budgets, and policy development.

**Jacoby Atlantic Redevelopment, LLC | Atlantic Station, Atlantic Steel Site Redevelopment, Atlanta, GA**

**Lead Stormwater Engineer.** Storm drainage engineering design for redevelopment of the 138-acre Atlantic Steel brownfield site in Midtown involving separation of storm and sanitary sewer systems, and design of a 2-acre pond in the Commons area for stormwater management and water quality treatment, reducing runoff by 30%.

**City of Cleveland | Cleveland Regional Detention Ponds, TN**

**Project Manager and Lead Civil Engineer.** Design and construction management for 3 regional detention ponds to mitigate frequent flooding of Bradley County's largest employer. Scope included hydrologic and hydraulic modeling of a 1.6-square-mile watershed and 4.3 miles of stream channel, alteration of FEMA flood maps, earth dams up to 22 feet high, extensive utility relocation, and road realignments. The ponds reduced 100-year peak elevations downstream by as much as 3 feet and attenuated the 500-year storm. This project won an ACEC Engineering Excellence Award.

**EDUCATION/TRAINING**

BS, Mathematics, Morehouse College, 2000

**LICENSES/CERTIFICATIONS**

APWA-Certified Stormwater Manager (CSM)

ASFPM-Certified Floodplain Manager (CFM)

GSWCC Level 1B Inspector

GSWCC Level II Plan Reviewer

Carl Thomas has over 15 years of experience in stormwater program management as well as developing capital improvement programs, operations and maintenance programs, and level of service policies. He formulates statistical models using MS4 program data to develop financial plans that meet long-term municipal budgetary needs. Carl is affiliated with: the GA Association of Water Professionals, Stormwater Training Advisory Group; Association of State Floodplain Managers; American Public Works Association; Southeast Stormwater Association; Nancy Creek Watershed Advisory Committee; and Metro North GA Water Planning District, Technical Coordinating Committee.

**City of Dunwoody | Public Works Department Services, Stormwater Division, GA**

**Stormwater Utility Manager.** Manages stormwater utility annual budget, emergency reserve fund, permitting, policy development, and improvement planning. Oversees City's NPDES Phase II permit, Stormwater Management Program, and Metro North Georgia Water Planning District Watershed Management Plan. Tracks regulation compliance. Presents capital improvement projects and reports to the City Council. Establishes standard operating procedures, project prioritization, plans, policies, and ordinances. Directs design, development, and construction of infrastructure. Maintains partnerships with agencies to develop funding opportunities for the City and neighboring municipalities, including the Nancy Creek Consolidated Watershed Based Plan, Dekalb County Multi-Jurisdictional Hazard Mitigation Plan, and Metro North GA Water Resource Management Plan.

**City of Johns Creek | Stormwater Inventory and Budget Assessment, GA**

**Stormwater Asset Manager.** Designed the Stormwater Cost of Replacement (COR) financial model to predict capital outlay expenses for stormwater assets on City-owned and private property. This tool was integral in development of the City's EOS/LOS Policy and establishment of a stormwater utility. Developed the 2020-2030 Operations and Maintenance Plan using current MS4 inspection results, GIS inventory data, and COR database data to organize high-priority repairs based on watershed, ownership, structural condition, and debris buildup.

**Henry County | Stormwater Management Program, GA**

**Assistant Director / Operations Manager.** Supervised preparation, revision, and approval of Georgia's EPD NPDES Phase II SWMP along with annual reports. Developed standard operating procedures to integrate NPDES Phase II requirements for dry weather outfall screenings and MS4 inspections. Updated floodplain management regulations. Assisted engineering staff with site inspections, basin delineations, and hydrology studies for water quality and channel protection, as well as overbank and extreme flood calculations for flood projects. Ensured project sites complied with the County's floodplain management ordinance. Developed reports and aerial maps showing potential flood hazards.

**EDUCATION/TRAINING**

BS, Civil Engineering,  
Northeastern University, 1998

**LICENSES/CERTIFICATIONS**

PE No. 040028 (GA)

GSWCC Level II Certified  
Design Professional  
No. 0000066792

GSWCC Level II Certified  
ESCP Professional

Andrew Romain has 23 years of practical design experience in the roadway and overall transportation industry. Andrew is experienced in successfully guiding a variety of complex projects through all phases and milestones of the GDOT PDP process, coordinating with multiple disciplines on project responsibilities. He has experience as both a Lead Engineer as well as experience as a GDOT Civil Engineering Group Manager. His experience includes design with diverse roadway project types, including bridge replacements, multi-lane widening (urban and rural), new location roadways (urban and rural), intersection improvements (signalized and roundabout), grade separations and drainage network improvements across Georgia.

**GDOT | SR 14 SPUR Improvements, PI 0014079, Troup County, GA**

**Lead Transportation Engineer.** A 2-mile widening project that includes engineering services for conversion of the existing 2-lane route to a multi-lane facility, with major intersection improvements at each termini. At the south end, the existing signalized intersection of SR 14 SPUR and SR 109 is upgraded to accommodate the 4-Lane SR 14 SPUR, add double left turn lanes for heavy turn volumes, and upgrade the traffic signal to current GDOT standards. Other major project complexities include a new wider and longer bridge to accommodate two additional CSXT rail-line and an extensive Public Involvement Plan with the county, city, and commercial stakeholders along the corridor.

**GDOT | St. Augustine Road at Norman Road and at Gornto Road, PI 0016286, PI 0016288, Loundes County, GA**

**Lead Transportation Engineer.** TIA intersection projects including improvements, drainage improvements and signal improvements to enhance safety, congestion relief, economic development, and increase modal options. St. Augustine Road (SR 133) is a 4-lane minor arterial with a flush median providing connection between I-75 and the Valdosta Business District. The project includes traffic analysis, roadway design, signal design, database surveys, SUE, MS4 analyses, GEPA studies, preliminary plans, right-of-way plans, and final plans. Two key components of the project will be the phasing and coordination of two separate intersection projects and constructing improvements through a busy urban area that includes a high school.

**GDOT | SR 80 at Little River, PI 0016128, McDuffie/Wilkes Counties, GA**

**Lead Transportation Engineer.** Bridge replacement on SR 80 over the Little River. Total project length is approx. 0.3 miles, replacing the deficient bridge while maintaining existing horizontal alignment and typical section of two lanes with rural shoulders. Includes categorical exclusion for NEPA requirements and public meeting for the detour.





## TIMOTHY EVANS

### CONSTRUCTION AND ROW MANAGEMENT LEAD

As CERM's Senior Construction Inspector, Timothy Evans is responsible for preparing daily reports of all construction activities including working conditions, personnel, visitors, and deliverables. Inspect safety conditions on site, inspect the quality of workmanship, manage Client expectations, prepare project reports, manage project delivery, and other duties assigned by PM/CM Section Manager. Clients include City of Atlanta, DeKalb County Government, Fulton County Government, and GDOT. Tim has outstanding communication skills and successfully interacts with customers and co-workers of various backgrounds.

#### EDUCATION/TRAINING

BS, Civil Engineering  
Technology, Southern  
Polytechnic State University

CERM, Senior Construction  
Inspector (2019-Present)

GDOT, Project Manager  
(2015-2019)

GDOT, Construction Project  
Engineer (2005-2015)

GDOT, Civil Engineer  
Technologist (2003-2005)

#### LICENSES/CERTIFICATIONS

GDOT Local Administered  
Project (LAP) Certification,  
2019

GDOT Plan Development  
Process (PDP) Certification,  
2019

GSWCC Level II Certified Plan  
Reviewer

OSHA 30-Hour Certification

#### City of Atlanta, Department of Parks & Recreation | Westside Park, GA

**Project Manager.** Assisted with setting up materials testing, surveying, and environmental duties needed for the project; keeping upper management and project stakeholders abreast of progress throughout the duration of the project; processed contractor invoices for payment; stayed in constant communication with the City of Atlanta Department of Parks & Recreation to ensure that the prime contractor and subcontractors provided quality workmanship and product while adhering to City of Atlanta specifications.

#### GDOT | First Avenue, Second Street, Fourth Street, and Lynburn Drive, Tucker, GA

**Construction Manager.** Duties included attending and coordinating various project related meetings; assisted with setting up materials testing for the project; keeping upper management and project stakeholders abreast of progress throughout the duration of the project; reviewed contractor's monthly pay request for accuracy before submitting to DeKalb County and GDOT for reimbursement; stayed in constant communication with the City of Tucker and DeKalb County Public Works to ensure that the prime contractor and subcontractors provided quality workmanship and product while adhering to DeKalb County and GDOT specifications.

#### GDOT | SR 3 FM CS 1957 / Rhodes Street to CS 3790 / MLK Jr. Drive, PI 0015998, Atlanta, GA

**Project Manager.** Improvements for this project include pedestrian curbs to deter jaywalking and potential for a raised center median that preserves existing center turn lanes; sidewalks improvements (widening), including ADA and curb ramp upgrades and new pedestrian lighting. Managed the scope, schedule, and budget for the project.

#### GDOT | SR 9 FM Upper Hembree Rd/Academy St, PI721790, Atlanta, GA

**Project Manager.** The 4-lane context-sensitive urban design widened and reconstructed SR 9 from Upper Hembree Road to Windward Pkwy. The improvement consisted of side roads reconfiguration, signal upgrades, multi-use path on-street parking, brick pavers sidewalk, raised medians, ornament landscape trees and pedestrian lighting. This would tie into the existing 5-lane urban section while providing operational improvements, including raised and flush medians, turn lanes, bicycle and pedestrian facilities. Managed the scope, schedule, and budget for the project.



**EDUCATION/TRAINING**

MS, Civil Engineering, Tulane University, 1983

BS, Civil Engineering Technology, Southern College of Technology, 1978

**LICENSES/CERTIFICATIONS**

PLS No. 2257 (GA)

Certified Photogrammetrist No. R967

HazMat-Certified

Bill Daniel has over 45 years of experience in the surveying profession, having worked for the government and private sectors. He is responsible for supervising and training up to 60 field and office staff personnel daily to perform and prepare geodetic, utility, topographic, hydrographic, GPS and as-built surveys. Bill has performed land surveying for federal, state, and local clients. He has further worked on surveys ranging from small-acreage boundary and utilities surveys to 100,000-acre surveys for geodetic control, topographic mapping, and GPS surveys.

**City of Sandy Springs | On-Call TSPLOST Contract, GA**

**Survey Manager.** Intersection improvements, lane additions and modifications/ realignments, operational and safety improvements, the addition of sidewalks, filling gaps, and upgrades to several intersections with signal phasing modifications and pedestrian signal heads. Lowe is currently completing a Guardrail Safety Assessment and intersection improvements at Riverside Drive and Johnson Ferry Road.

**City of Atlanta | On-Call Transportation Contract, GA**

**Survey Manager.** Providing, through a joint venture contract, survey services for roadway, pedestrian, and traffic improvements. Projects have included task orders for signal improvements and modifications at 14 intersections throughout the City, which include pedestrian upgrades and modifications, as well as improvements at the intersections of Mt. Paran Road @ Randall Mill Road, Mt. Paran @ Northside Parkway, and Moores Mill Road @ Howell Mill Road.

**Gwinnett County Department of Transportation | On-Call Pedestrian and Bikeway Improvements, GA**

**Survey Manager.** Addition of sidewalks, filling gaps, and upgrades to several intersections with signal phasing modifications and pedestrian signal heads. Additional shoulder work involved new curb and gutter and drainage. Drainage alternatives were exercised throughout the projects including special structure details of both the GCDOT and the GDOT to minimize property impacts and satisfy detention and water quality requirements for post development. In addition, each project included coordination of the facilities with existing drives and ADA compliant ramps.

**GDOT | Parker Road Widening, PI 0004433, Rockdale County, GA**

**Survey Manager.** Improvements to an existing two-lane facility within the City of Conyers / Rockdale County. The project scope was broken into two phases, IIIA and IIIB. Scoped improvements included widening to a four-lane urban divided facility from SR 138 to Flat Shoals Road, and conceptual plans for the future implementation of a divided typical section for the southern phase. Other scope items included improvements along State Route 138 and SR 20, signal design, the addition of dedicated turn lanes and the addition of pedestrian facilities and an urban shoulder with curb and gutter.

**EDUCATION/TRAINING**

MS, Transportation  
Engineering, University of  
Alabama at Birmingham, 2004

BS, Civil Engineering,  
Maharashtra Institute of  
Technology, 2000

GDOT Construction Standards  
and Details; Design Policy  
Manual; Signing and Marking  
Design Guidelines; Signal  
Design Manual

Highway Capacity Manual

Highway Safety Manual

MUTCD Manual on Uniform  
Traffic Control Devices

AASHTO Green Book

**LICENSES/CERTIFICATIONS**

PE No. 114475 (TX)

GDOT Plan Development  
Process (PDP) Certification

Sameer Patharkar has more than 20 years of extensive civil engineering experience with emphasis on transportation planning, traffic engineering, design, and implementation. He also performs: traffic impact studies; corridor analyses, traffic data collection, traffic simulation, crash analyses, interchange and roundabout analyses, emergency and incident management, signal design and timing, traffic calming and forecasting, bicycle and pedestrian facilities, and road safety audits. He provides leadership, direction, and daily management to the traffic/transportation department, and is responsible for winning public-sector on-call contracts. Sameer is client-focused, with a keen eye for budgets and schedules.

**GDOT | Statewide Traffic Forecasting, GA**

**Lead Traffic Engineer.** A traffic forecasting contract that includes professional and technical services to GDOT in relation to the collecting, processing, and reporting of traffic data and traffic projections. All tasks were performed in accordance with GDOT's policies under Chapter 13 of the Design Manual. All the collected traffic data counts and traffic forecast/projections are for sites designated by the GDOT Office of Planning and located in one of the one hundred fifty-nine (159) counties in the State of Georgia. The task orders included traffic data collection, growth rate calculation, growth rate memos, forecasting (no-build and build conditions for peak hour and daily conditions), and final traffic forecasting memo.

**Forsyth County | On-Call Intersection Traffic Studies, GA**

**Lead Traffic Engineer.** A project that includes two intersections on county-maintained roads and two intersections on SR 9. A detailed analysis is conducted including intersection capacity analysis, crash history analysis, traffic forecasting, and alternatives analysis. Recommendations for improvements are made based on the current and future needs of the development with cost effectiveness of the improvements being strongly considered.

**City of Johns Creek | On-Call Professional Services Contract, GA**

**Lead Traffic Engineer.** An on-call roadway design services contract providing, via task orders, roadway widening, safety and operational improvements, geometrics, pedestrian improvements, and intersection improvement projects.

**City of Newnan | STBG Study, GA**

**Lead Traffic Engineer.** A study that looked at four intersections in the Jackson Street/Jefferson Street/Clark Street road segments. Scope of the project included reviewing existing and programmed improvements, data collection, environmental survey of cultural resources, traffic forecasting, analysis (crash analysis, capacity analysis, alternatives analysis), ICE studies, concept development including drawings, environmental screening, and recommendations.



**EDUCATION/TRAINING**

BBA, Business Administration,  
Management, Georgia State  
University, 1984

AS, Business Administration,  
DeKalb College / Georgia  
State University, 1984

AS, Engineering Technology,  
DeKalb College / Georgia  
Technology College / Georgia  
State University, 1984

AS Architectural Drafting,  
Atlanta Area Technical School  
/ Atlanta Technical College,  
1984

Basic Noncommissioned  
Officers Course for Combat  
Arms 13B (Field Artillery),  
Vilseck, Germany, 1979  
Diploma

Primary Noncommissioned  
Officers Course for Combat  
Arms (MOS), Fort Stewart, GA,  
24 Infantry Division, 1979  
Diploma

**LICENSES/CERTIFICATIONS**

PE Application Pending  
(No. 2910491)

GSWCC Level II Plan Reviewer  
Certification No. 95801

Phillip Jones has served as a Public Administrator/Engineer/Manager for over 37 years, developing and managing new and existing programs, land development, and infrastructure. His tenure includes more than 30 years of engineering-related work, plan reviews, and work with governmental regulatory authorities. Phillip is experienced as a Senior Deputy Department Head managing six technical divisions (engineering, electrical, building, plumbing, HVAC mechanical, code enforcement, along with inspections and permitting). He also has a background with county-wide administration. As a Program Manager, Special Projects Manager, and consultative engineer and business administrator, he possesses extensive knowledge of engineering, management, inspections, planning and development.

**DeKalb County | Public Works, Roads and Drainage, Decatur, GA**

**Engineering Technician.** Oversaw design and development of architectural projects, engineering projects. Reviewed and analyzed engineering plans. Determined scope of work. Coordinated data collection for site analysis. Identified and evaluated risks. Developed and maintained budgets and schedules. Managed construction progress. Monitored compliance with plans. Integrated engineering element into unified design. Planned layout of project. Prepared contract documents for building contractors. Prepared information regarding design, structure specifications, equipment, estimated costs, and construction time. Prepared scale drawings.

**Fulton County Board of Commissioners | Department of Public Works, Atlanta, GA**

**Administrative Coordinator II / Engineer III.** Joined as a plan reviewer for land development, urban development and regulatory authority. Reviewed residential and commercial civil drawings and designs. Consulted with land planners, contractors, engineers, architects, builders and developers. Managed programs for environmental concepts. Developed database tracking information systems. Inspected field construction.

**Fulton County Board of Commissioners | Environmental Program, Atlanta, GA**

**County Administrator.** Developed and managed County's environmental program designs, which continue to function. Created an Environment Court that feeds Code of laws for review within the magistrate division. Created strategies to identify and monitor land development operations and code enforcement. Reviewed and created duties for the inspections staff, law enforcement, and code enforcement.

**Fulton County Board of Commissioners | Department of Inspections and Permitting, Atlanta, GA**

**Assistant Director.** Managed six divisions for technical, regulatory and programs goals. Managed initial permitting to final building completion. Work included upgrading the information system to track initial permit numbers.



## SHARON DOUGLAS, CM

### ENVIRONMENTAL STUDY LEAD

Sharon Douglas is a Senior Project Manager at CERM. She provides professional consulting services to assist government and private entities with complying with laws and regulations under the Environmental Protection Agency (EPA) and the National Environmental Policy Act (NEPA). She also has a vast knowledge of environmental regulations and consequently leads many of the CERM projects as the technical expert in environmental project planning to address natural resource conservation and other sustainable development initiatives.

#### EDUCATION/TRAINING

BS, Chemical Engineering,  
Auburn University, 1993

CERM Senior Project Manager  
(2018-Present)

DSE Environmental LLC (2017)

#### LICENSES/CERTIFICATIONS

ISO 14001:1996 Lead Auditor

Certification - 2018 NEPA  
Documentation and  
Cumulative Effects Analysis

Certified Member, Association  
of Airport Executives (AAAE),  
2009

**Mobile Area Water & Sewer System (MAWSS) | Master Plan, Mobile, AL Senior Project Manager / Technical Lead.** A number of initiatives as part of this Watershed Master Plan Development. Ms. Douglas identified hazardous material impacts to the local watershed and drinking water intake in order to provide recommendations for mitigating potential hazardous material impacts. She also evaluated the watershed's compliance status with the Alabama Department of Environmental Management (ADEM) Source Water Assessment Regulations. The final task included managing the evaluation of MAWSS's Mobile River Drinking Water Conveyance System, currently dormant, to determine its technical and economic feasibility of serving as a secondary drinking water source.

#### City of Mobile | EPA Brownfield Assessment Grant, AL

**Senior Project Manager.** Execution of the federal Brownfields grant awarded to the City for community-wide environmental assessments in Africatown. The purpose of the assessment will be to support redevelopment of abandoned properties, providing the community with safe and health environments for living and working. There will be seven Phase I Environmental Site Assessments and up to seven Phase II ESAs completed under this project in accordance with ASTM-1527 and ASTM-1903, respectively. She will also lead the site-specific cleanup planning evaluations for any property that undergoes Phase II assessment.

#### City of Atlanta, Department of Aviation (ATL) | Sustainable Management Plan Development, GA

**Senior Manager - Environment and Sustainability.** Established the first Sustainability Business Unit for ATL in 2011 and developed the airport's first Sustainable Management Plan. The plan received a global sustainability index rating of GRI B+ and serves as a benchmark for the aviation industry and roadmap for ATL's sustainable development. The plan focuses on social responsibility, goals to reduce impact of airport operations, initiatives to promote conservation of energy, water usage, reduction of waste and pollution. The plan was completed in partnership with the FAA. The ATL project scope included development of a 2008 baseline for goals to conserve natural resources and to reduce emissions through 2020, and identification of key performance indicators, targets, and initiatives to monitor and measure performance.



## DARRYL EDLER

### BIOLOGICAL MONITORING LEAD

#### EDUCATION/TRAINING

BA, Environmental Studies,  
University of Vermont

CERM, Environmental  
Specialist II (2018-Present)  
CERM Environmental  
Specialist I (2017-2018)

Environmental Technician  
(2014-2017)

#### LICENSES/CERTIFICATIONS

Certification - Applying the  
NEPA Process and Writing  
Effective NEPA Documents  
(2018)

Certification - Asbestos in  
Buildings: Inspection and  
Assessment (2018)

40-Hour HAZWOPER (2018)

First Aid / CPR / AED: Adult  
and Pediatric (2018)

As CERM's Associate Project Manager, Darryl Edler is responsible for managing and executing projects involving: Environmental Site Assessments (soil, groundwater, remediation), transportation corridor studies (NEPA), industrial hygiene (air monitoring, asbestos-containing materials, mold, lead-based paint), and EPA Region IV Emergency Response (START). Duties include technical direction for environmental impact activities, developing and reviewing documentation, analytical data reduction, project scheduling. He also participates on the CERM Job Shadowing Committee and in DeKalb County environmental educational programs (STEM). Darryl has extensive field experience with a variety of environmental monitoring instruments and sampling equipment. He is capable of successfully conducting field investigations, report preparation, and managing client needs.

#### Rockdale Water Resources | Asset Inventory, Rockdale County, GA

**Project Manager.** Duties included scheduling and training survey field crews to locate water resource assets (manholes, water meters, fire line) in residential and commercial properties throughout County Districts. Progress was tracked and data is collected using a Trimble GPS handheld. ArcGIS was used to create geographic maps and an inventory database.

#### City of Lithonia | MS4 Annual Report, GA

**Associate Project Manager.** Updated the City's MS4 Annual Report for submittal to the Georgia EPD. Conveyance structures were inspected for illicit discharges/illegal connections and current conditions. Outfalls were screened based on stormwater quality parameters (temperature, conductivity, pH, fluoride, and surfactants). In addition, ArcGIS was used to create geographic maps and a MS4 inventory database.

#### Reeves+Young | Westside Park Phase I and Phase II ESA and Remediation, Atlanta, GA

**Environmental Scientist.** Assessment included sampling and analysis for the presence of VOCs, heavy metals, and PAHs. Remediation included off-site disposal of impacted soils. The project adhered to regulatory Notifications: 40 CFR Part 761, Georgia Hazardous Response Act (HRSA) and Toxic Substances Control Act (TSCA).

#### YMCA | Phase II ESA, Lifecycle Building Center and Butler Street YMCA, Atlanta, GA

**Environmental Scientist.** The Phase II ESA was performed to evaluate subsurface conditions as it pertained to potential environmental impacts from the facilities' operational history. Direct push drilling was conducted to advance vertical soil borings at strategic locations to collect soil samples. Groundwater samples were collected using a portable peristaltic pump. Soil and groundwater analysis results compared to Notification Concentrations per Rules of the Georgia EPD Hazardous Sites Response Act.





Gabe Nepe has many years of field experience overseeing property management for government and private clients, in addition to project management, general construction, landscape irrigation, and field maintenance. He currently manages 35+ field staff and contractors.

**City of Dunwoody | Parks and Recreation Department and Public Right-of-Ways, GA**

**Operations Manager.** Oversight of the maintenance of parks/fields, such as mowing, trimming, and related grounds maintenance, maintenance of recreational fields, such as synthetic turf maintenance with regard to applying top dressing, dragging, aerating, and lining fields, maintenance of community and department facilities; as well as oversight of contractors for electrical, carpentry, plumbing repairs, and other maintenance for department facilities. Related responsibilities involve development and adjustment of parks and field maintenance schedules and oversight of completion of these activities on site. Inspection of parks and community facilities to ensure safety, cleanliness, and project tasks are completed properly. Project management responsibilities involve coordinating the development of bid specifications, proposal review and evaluation, and the award process, overseeing sections of the department budget for Parks, monitoring expenditures, reviewing development and construction plans, as well as ensuring compliance with specifications. Personnel oversight, including maintenance of a healthy and safe working environment, prioritizing and assigning work, conducting performance evaluations, ensuring staff are trained, ensuring employees follow policies and procedures, and making hiring, termination, and disciplinary recommendations. Other duties involve monitoring job sites for safety and cleanliness, responding to citizen and department concerns for park facilities and grounds, reviewing paperwork completed by lower-level staff, advising staff on operations, and developing supplemental reports, while reporting on daily operations. Finally, maintaining communication with staff and the general public regarding park projects and repairs. Select projects include:

- **Dunwoody Nature Center Stormwater Detention Pond, and Creek Restoration**
- **Perimeter Center East Park Trail and Bridge Construction**
- **North DeKalb Culture Arts Center Bathroom Renovations**
- **Shallowford Annex Roof Replacement**
- **Brook Run Park Baseball Fields Improvements**
- **Dunwoody Nature Center North Woods Pavilion**

**EDUCATION/TRAINING**

Master Welding Program,  
Tulsa Welding School, 2010

Coast Guard 10-Ton Masters  
Course, Sea School, 2008

Coast Guard-Approved STCW  
BST Class, Sea School, 2008

Coast Guard-Approved  
Towing Endorsement Course,  
Sea School, 2007

Coast Guard-Approved OUPV  
Course, Sea School, 2006

**LICENSES/CERTIFICATIONS**

N/A



## ERICK L. SMITH, RLS

### SURVEY MANAGER

#### EDUCATION/TRAINING

Surveying Certificate,  
Southern Polytechnic State  
University, 2005

AS, Applied Science, Clayton  
College and State University,  
1999

BA, History, Indiana University,  
1993

CERM Survey Manager (2012-  
Present)

Baker Concrete Construction,  
Survey Party Chief (2011-2012)

Parsons Corporation, Survey  
Party Chief (2009-2011)

Moore Bass & Associates,  
Survey Party Chief / Junior  
Project Manager (2003-2008)

#### LICENSES/CERTIFICATIONS

RLS No. 3196 (GA)

Erick Smith has 20+ years of experience in performing boundary, topographic, engineering design, construction layout, construction as-built, and construction QA surveys. As CERM's Survey Section Manager, Mr. Smith is responsible for leading the operations of the Surveying and Mapping Business Group's project engagements. Clients include Hartsfield-Jackson Atlanta International Airport (H-JAIA), Metropolitan Atlanta Rapid Transit Authority (MARTA), the Atlanta BeltLine, Inc., Georgia Department of Transportation (GDOT), City of Atlanta, as well as DeKalb County. He has successfully engaged multiple teams of contractors, stakeholders, clients, and owners on various projects that reflect his wealth of survey experience.

#### **DeKalb County Department of Watershed Management | Snapfinger Advanced Wastewater Treatment Plant (AWTP) Expansion Phase I, GA**

**Survey Project Manager.** CERM performed a topographic survey depicting 2' contours (+/- 1') for the +/-22.5 acres of disturbed area of the Snapfinger Creek AWTP Expansion project. The survey included all natural and man-made topographic features as well as ditch and drainage structures located within the proposed entry areas. Inverts, materials, and sizes of sanitary sewer manholes and storm drainage structures within the topo limit were identified. CERM provided a survey database depicting excavated gas mains, water lines and electric lines, underground utilities. Permanent control points for the existing wall were also set for future QA/QC purposes. CERM performed volume calculations of excavated and stockpiled areas and supported CERM's geotechnical team for determining the volumes of blasted rock and overlying soils, remaining rock to be blasted, material removed from site, and material stockpiled on-site. CERM provided a boundary survey and placed temporary stakes as required by the client.

#### **DeKalb County | Stormwater System QA/QC for the MS4 Inventory and Inspection, DeKalb County, GA**

**Survey Manager.** Initiated in 2007, CERM was contracted to validate the technical and operational accuracy of approximately 80,000 stormwater structures. CERM conducted field inventory/inspections of stormwater system structures using global positioning system (GPS) survey devices; provided quality assurance/ quality control (QA/QC) assessments (10%) of previously inspected stormwater structures to validate the assessment and accuracy of work product; and consulted with the County as required on project operations and regulatory matters.

#### **Atlanta Beltline Inc. | Atlanta BeltLine Eastside Trail Extension, GA**

**Survey Project Manager.** Project scope included boundary survey, ALTA survey, and topographic survey to support the design plans.

#### **Atlanta Beltline Inc. | Atlanta BeltLine Westside Trail Extension, GA**

**Survey Project Manager.** Project scope included boundary survey, ALTA survey, and topographic survey to support the design plans.



## KASSAHUN GIRMAY, PE

### GEOTECHNICAL LEAD

#### EDUCATION/TRAINING

BS, Civil Engineering, Mekelle University, Ethiopia

CERM (2012-Present)

ECS South East, LLC (2011-2012)

Milestone Construction, Inc. (2003-2010)

#### LICENSES/CERTIFICATIONS

PE No. 040197 (GA); 906696 (DC)

Primavera P6 Client

FHWA, NHI - 130055, Safety Inspection of In-Service Bridges

American Concrete Institute (ACI), Field Concrete Technician

Grade I Nuclear Gauge Safety

Virginia DOT Concrete Field School

Soil and Aggregate Compaction School (Washington Area Council of Engineering Laboratories)

Concrete Field School (Washington Area Council of Engineering Laboratories)

Kassahun Girmay, PE, Associate Project Manager for CERM, has over 18 years of progressive and significant experience in geotechnical and construction management engineering. His field of expertise includes developing and directing subsurface exploration programs in soil and rock parameters. Mr. Girmay develops recommendations for foundation support and site preparation. Projects under his direction consist of managing materials testing for quality assurance and control in the construction space and safety inspections of bridges, tunnels, and walls in accordance with the National Bridge Institute's guidelines.

#### **City of Atlanta, Department of Parks & Recreation | Westside Park, GA**

**Project Manager.** Coordinated the deployment of appropriate staff and equipment in conjunction with providing a full range of construction materials testing (CMT) related to earthwork, concrete testing, and foundation construction. Also reviewed field reports to ensure conformity of project specifications.

#### **DeKalb County | Rockbridge Road and Fair Oaks Road Water Main Replacement, GA**

**Project Engineer.** Coordinated the deployment of appropriate staff and equipment in conjunction with providing a full range of construction materials testing (CMT). The scope of work consisted of CMT services for graded aggregate base (GAB) compaction and concrete testing. Also reviewed the field reports to ensure conformity of project specifications.

#### **MARTA | Pedestrian Bridges Structural Assessments, Atlanta, GA**

**Project Manager/Engineer.** A certified NBIS Bridge inspector in connection with its subcontract agreement with a national consulting firm to provide a comprehensive and detailed MARTA structural pedestrian bridge inspection. Worked with the field team as an inspector and is also preparing the interim and final reports that include the structural condition assessment and rating of all structural elements.

#### **MARTA | Addition of North Entrance and Pedestrian Bridges at the Buckhead Station, Atlanta, GA**

**Project Engineer.** Was instrumental in performing soil compaction and concrete testing during the construction of a pedestrian bridge connecting the east and west sides of the Buckhead community. The bridge offers a convenient entrance to the Buckhead MARTA Station from both sides of the community allowing pedestrian access from Stratford Road to Tower Place Drive over Georgia 400 with minimum vehicular interaction. This project was sponsored by MARTA, in partnership with the Buckhead Community Improvement District, GDOT, State Road and Toll Authority (SRTA), Federal Transit Administration (FTA) and the City of Atlanta.





## DAVID M. KILLINGSWORTH

### SAFETY MANAGEMENT LEAD

#### EDUCATION/TRAINING

BES, Environmental Science,  
University of South Alabama

CERM, Manager,  
Environmental, Health & Safety  
(2019-Present)

Killingsworth & Associates,  
Principal (2015-2019)

BP Corporation (1993-2015)

Global Wells, Manager,  
Contractor Safety

Global Procurement &  
Supply Chain Management,  
HSSE Manager

Global Shipping, HSSE and  
Emergency Response  
Manager

#### LICENSES/CERTIFICATIONS

Certified Safety Professional  
CSP-19103, Board of Certified  
Safety Professionals (BCSP)

American National Standards  
Institute (ANSI) Accredited

As CERM's Manager for Environmental, Health & Safety, Mr. Killingsworth is responsible for managing risks in CERM's field and office environments as well as developing prevention strategies to minimize their impact upon our work environments. David objectively evaluates the CERM's departments to make sure that employees adhere to safety standards, policies, and procedures. David manages and directs activities of staff Safety Specialists and coordinates their work activities as they apply to specific projects and work locations. He develops site safety program management strategies, compliance and incident response plans, reports on construction projects and leads the safety team in monitoring and coordinating CERM's safety programs. David influences and inspires CERM personnel's commitment to safety standards and safe work environments.

#### **City of Atlanta, Department of Parks & Recreation | Westside Park, GA**

**Project Manager.** Assisted with setting up materials testing, surveying, and environmental duties needed for the project; keeping upper management and project stakeholders abreast of progress throughout the duration of the project; processed contractor invoices for payment; stayed in constant communication with the City of Atlanta Department of Parks & Recreation to ensure that the prime contractor and subcontractors provided quality workmanship and product while adhering to City of Atlanta specifications.

#### **BP and Texaco | FL and Houston, TX**

**HSSE Manager, Emergency Response Manager, Contractor Safety Manager.** Provided HSE leadership and expertise for retail gas stations, marine and land terminals, distribution, and pipeline facilities, marine, shipping, exploration and production activities in the US, Americas and globally.

#### **BP and Texaco | AL, FL, GA**

Mr. Killingsworth directed 100+ leaking underground storage tank remediation sites at retail gas stations, bulk plants, pipelines, distribution terminals and marine docks, in Alabama, Florida and Georgia. Mr. Killingsworth contracted and directed the removal of asbestos insulation from boilers and pipelines. He developed and implemented Waste Management Programs, including waste disposal site audits, re-use and recycling programs.

#### **Alabama Department of Environmental Management, Florida Department of Environmental Protection, and BP | AL and FL**

Mr. Killingsworth performed NPDES compliance monitoring, stream, river, basin studies and monthly water quality sampling and analysis in Alabama, Florida, and Georgia. He performed benthic sampling around oil rigs in the Gulf of Mexico. He responded to spills, ship groundings and oil gathering pipeline leaks into rivers and tributaries. In response to the biggest oil spill in US history, Mr. Killingsworth assisted in the organization of 3 major command centers in Texas, Louisiana and Alabama, and served as Safety Officer during the response.

## REFERENCES - LOWE

### CITY OF DUNWOODY

**Michael Smith, Public Works Director**

678.382.6700

Engineering design, GIS, program management, CIP development and management, surveying, plan review, H&H studies, traffic, transportation, parks and recreation, facilities, stormwater utility management, water/ wastewater, right-of-way management, customer complaint response, private development plan review, biological monitoring, bid phase services, utilities coordination, construction management, inspections.

2009 - 2024

### CITY OF BROOKHAVEN

**Christian Sigman, City Manager**

404.637.0513

Engineering design, GIS, program management, surveying, plan review, H&H studies, traffic, transportation, stormwater utility management, facilities, water/wastewater, right-of-way management, customer complaint response, private development plan review, CIP development and management, biological monitoring, utilities coordination, bid phase services, construction management, and inspections.

2013 - 2026

### CITY OF JOHNS CREEK

**Chris Haggard, Public Works Director**

678.512.3253

Engineering design, GIS, surveying, plan review, traffic, transportation, stormwater inventory and assessment, facilities, water/ wastewater, right-of-way management, customer complaint response, CIP development and management, utilities coordination, bid phase services, construction management, inspections.

2021 - 2025

### CITY OF DORAVILLE

**Chris Eldridge, City Manager**

770.936.3862

Engineering design, GIS, program management, surveying, plan review, H&H studies, traffic, transportation, stormwater utility management, facilities, water/wastewater, right-of-way management, customer complaint response, private development plan review, CIP development and management, biological monitoring, utilities coordination, bid phase services, construction management, inspections.

2021 - 2025

### CITY OF SANDY SPRINGS

**John McDonough, Former City Manager**

864.232.2273

**Marty Martin, Director of Public Works**

770.730.5600

Engineering design, GIS, surveying, plan review, traffic, transportation, stormwater inventory and assessment, facilities, water/ wastewater, right-of-way management, customer complaint response, CIP development and management, utilities coordination, bid phase services, construction management, inspections.

2011 - Present





## REFERENCES - CERM

### DEKALB COUNTY, DEPARTMENT OF WATERSHED MANAGEMENT

**Cassandra M. Marshall, PMP, Program Administrator - CIP**

770.724.1450

Project management, GIS support, program development and management, risk management, technical support, emergency services, community outreach and public relations, PMIS implementation support, budgeting, and scheduling.  
2015 - 2023

### RENEW ATLANTA

**Commissioner Josh Rowan, Atlanta Department of Transportation**

404.865.8873

Project management, program management assistance, pre-construction services, construction management, program safety, utility coordination, field engineering, construction inspection, community outreach and public relations, program controls, estimating, and scheduling.  
2016 - Present

### ROCKDALE COUNTY, DEPARTMENT OF STORMWATER MANAGEMENT

**Chairman Osborn Nesbitt, Sr, Board of Commissioners**

770.278.7003

Program management, capital improvement development and planning, plan design, development plan review, project management, and construction management.  
2019 - Present

### ROCKDALE COUNTY, DEPARTMENT OF WATER RESOURCES

**Derek Bogan, Director**

770.278.7412

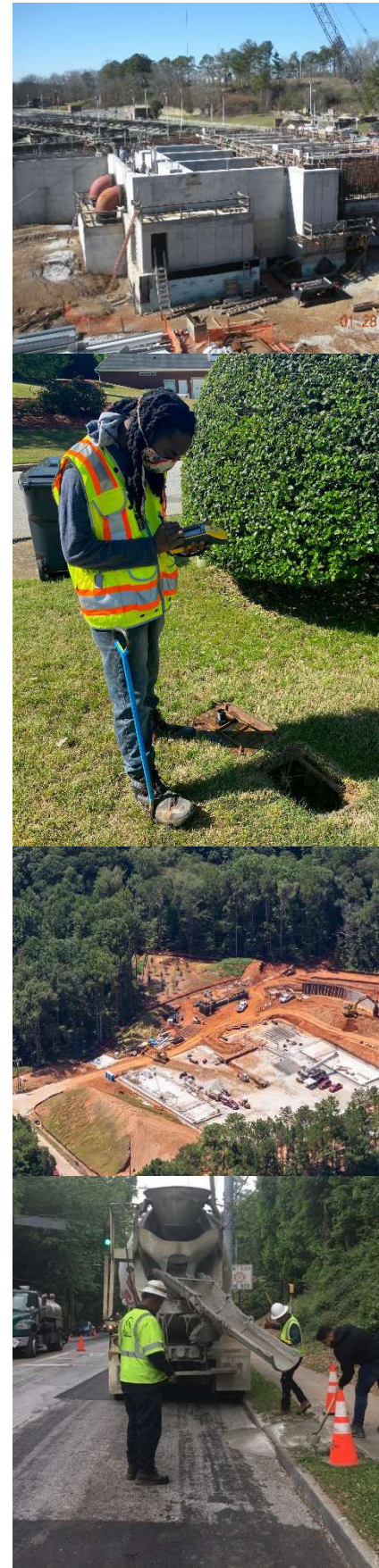
Program management, program development, wastewater treatment capacity management, potable water storage management, SCADA system improvements program analysis, development of 2040 Water and Sewer Master Plan, risk and resiliency assessment, and water system auditing.  
2017 - Present

### MOBILE AREA WATER AND SEWER SYSTEM (MAWSS) ON-CALL PROFESSIONAL SERVICES

**Daryl Russell, PE, Water and Sewer Engineering Manager**

251.694.3196

Construction engineering inspection, geotechnical engineering services, Phase I and Phase II environmental site assessment, environmental and engineering design services.  
2017 - Present





## STATEMENT OF FINANCIAL STABILITY

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### LOWE ENGINEERS, LLC

Lowe is proud to be a Georgia-based firm standing strong after 23 years in this market in our current organization. We remain on solid financial footing as a registered small business. Our leadership remains steadfast to its plan for operating a stable revenue stream with an emphasis on cost control for our clients. Lowe continues to successfully complete all contracts and has never been removed or failed to complete any contract executed. We currently have over 135 employees, showing growth in each of the last 5 years.

### CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC

CERM has experienced steady growth in revenues over the last five (5) years and continues to be a profitable firm. Cashflow has continued on a positive trajectory over the years and the firm has a line of credit capacity of \$2.5 million.

*Compiled financial statements from the last five (5) years for each firm can be found at the end of this proposal.*



## METHODOLOGY & SCHEDULE

### HIGHLIGHTS OF OUR APPROACH - MUNICIPAL ENGINEERING AND PROFESSIONAL SERVICES

Our approach to deliver high quality service to the City of Stonecrest comes from our experience with start-up municipalities in metro Atlanta. In accordance with the RFQ, some highlights of our approach are summarized below.

#### Local Experience

We have been managing and executing the LMIG and SPLOST CIP programs for the cities of Dunwoody and Brookhaven for every year they have received/utilized these types of funds. We have solid relationships with DeKalb County and GDOT to maximize benefits and program utilization.

#### Limited Budgets

LOWE/CERM understands the constraints of limited budgets for capital construction. These limits require the program management function to be as efficient as possible to get the biggest bang for every dollar invested. We do this on a daily basis.

#### Selection of Contractors and Design Consultants

Selection of the right contractors and consultants is also critical to proper execution of capital projects. We are extensively experienced in this area and in supervising them in performing their assignments.

#### Citizen Information

All capital programs executed by the City require a high level of information sharing with the tax-paying public. They want to know their investment is being wisely utilized and want to be informed on how quickly they can see the return on their investment. We execute numerous public information programs and use various media to keep the public informed.

#### Budgets

Accurate and current budgeting is critical to optimization of capital programs. We know how to estimate project budgets at all levels, from concept to final design and through to execution. Surprises and unjustified change orders are not acceptable.

#### Schedule

Along with budgets, schedule maintenance and schedule execution is also critical. LOWE/CERM believes in executing projects with continuous awareness of the schedule and any impact decisions will have on it. We dynamically keep to our schedules and are constantly looking for ways to improve.

#### Pavement Management

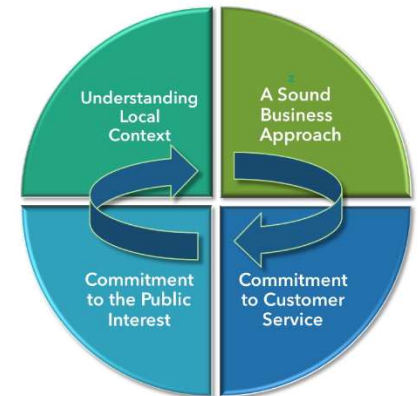
Much of LMIG and SPLOST programs are utilized on pavement management. Based on our experience in running the pavement management programs in Dunwoody and Brookhaven, we know how to do it. We use advanced techniques and models to decide what sections of streets need to be resurfaced and/or reconstructed.

#### Traffic and Transportation

Traffic and transportation infrastructure components of a city affect citizens every day. We understand this and know how to focus our efforts on projects that improve travel conditions for the public.

#### City Facilities

SPLOST funds are also frequently used on facilities, including city buildings, as well as parks and recreation. We have experience in facility demolition, remodeling, new construction, and repurposing.





## INTRODUCTION



LOWE/CERM will provide prioritization, planning, organization, staffing, direction, coordination, review, along with budget activities and services associated with general engineering needed for the city. More details of our professional services are provided in the following pages, including our approach, as they relate to the scope of services outlined in the RFQ, understanding of the contract's goals and objectives, as well as a demonstrated understanding of potential challenges.

LOWE/CERM is committed to professionally serving Stonecrest with the program management services it needs. We pride ourselves on providing superior leadership, first-class expertise, innovative solutions, state-of-the-art technology, and outstanding workmanship. To this end, we employ methodology and confidentiality standards that fully comply with or exceed the most recently established professional standards and best practices in our industry with regard to general engineering and related services.

### DETAILED SCOPE OF WORK

#### Limited-Scope Public Works Services

**Full-Time Staff On-Site:** LOWE/CERM will have full-time staff working with City staff to provide customer service during the City's functional hours. We have staff experienced in delivering municipal services in DeKalb County. They are further familiar with the area and City infrastructure. We also have experienced staff working with the DeKalb County Public Works Department and Department of Watershed Management in coordinating the City's needs.

**Agenda Items, Responsiveness, and Related Services:** LOWE/CERM will provide assistance in the preparation of agenda items and other information requested by the City Council and other inquirers. We are highly responsive to requests for information and keep detailed records of requests and responses.



**Communications Support:** LOWE/CERM will provide communications support on specific project information as well as program accomplishments, including publications, visualizations/imaging, document sharing, and other creative communication methods. Social media capabilities will be developed and utilized as approved by the City.

**A/E Services:** LOWE/CERM will deliver general engineering and/or architectural and related services for capital projects, as needed. Our depth of expertise, experience, and resources allow us to accomplish these services successfully and in a timely manner.

**Period of Service Execution:** LOWE/CERM can provide these as-needed general engineering services on a seven-day a week basis or, at a minimum, typically five days a week.

## CAPITAL IMPROVEMENT PROGRAM

**Program Prioritization:** LOWE/CERM will assist in developing priorities for any required programs to include adjustments in the program as projects are added or completed.

**Program Management Plan:** LOWE/CERM will coordinate and manage planning, design, engineering, environmental, utilities, permitting, land acquisition, bidding, and construction through contract closeout/remnant disposition, warranty periods, and operations initiation for the total program. We ensure project schedules are maintained and manage impacts to the overall program budget and schedule. Our databases will be updated on an on-going basis so updates are dynamic. Critical path scheduling will be utilized to understand the impact of specific components of projects such as permitting, bidding, Council approvals, etc.



**Budget and Schedule:** LOWE/CERM will assume complete responsibility in developing and maintaining budgets and schedules for all projects as well as an overall budget and schedule. We utilize Microsoft Project or any other City-desired software to accomplish this. Our software is collaborative and has an issue tracking system, integrated scheduling, overall program reporting, resource and document management, workflow systems, forecasting and reporting and analyses. The software will be web-based for easy access by interested parties. It will provide functionality for multiple funding sources, varying with cash flow and change management. LOWE/CERM will coordinate, as needed, with all other departments.

**City Systems and Software:** LOWE/CERM will utilize, coordinate with, provide data entry and/or data loading, and verification of City scheduling, project management, and limited financial systems so that accurate, up-to-date management information is available for all City staff and consultant team members. LOWE/CERM may also recommend enhancements to and/or other programs to maximize system productivity and eliminate redundancies.

**Financials:** The financial capabilities of Microsoft Project allow LOWE/CERM to track many of the fiscal metrics on a project. We can compare predicted and actual costs at each step as it is completed to identify problems, address them, and make sure the project stays on budget. We can also observe and report cash flows such as invoices and all payments made. All these metrics can be reported in whatever way is most appropriate for the City.

**Reports:** One of the most powerful aspects of Microsoft Project is its reporting capabilities. They can easily be prepared and shared with any interested party, along with being posted to inform constituents on the state of the project. Whenever any significant change is made, or on pre-determined intervals, updated reports can be published in the preferred manner. Many different types of reports are possible, from timeline, cost, and resource use reports to custom reports made to answer specific questions.

**City Coordination:** LOWE/CERM will provide coordination with the City's annual budget process, any long-term capital improvement planning, and related applicable grants administration.

**Grant Administration:** LOWE/CERM will administer grants as applicable for a particular grant being utilized.

**Limited Engineering:** LOWE/CERM will perform, manage, and/or coordinate engineering support for limited construction plans and bid documents (under \$50,000 value) for minor projects such as drainage improvements, sidewalks, etc. We do this now in Dunwoody, Brookhaven, and Doraville and are very familiar with this efficient use of resources.

**Value Engineering:** LOWE/CERM will perform value engineering (VE) services for large or complex projects, and/or as directed by the City. We believe most projects can benefit from a VE study and do not have to cause delays.

**Constructability Reviews:** By performing constructability reviews for all projects, LOWE/CERM can utilize our experienced staff and internal expertise. These reviews will coordinate across all projects for common construction tasks and opportunities.

**Public Information:** LOWE/CERM will provide approved project information to the public, including phone and personnel contacts, as well as develop and use special communication/presentation tools, including social media, as may be required. LOWE/CERM is well-experienced in preparing, attending, and conducting public information meetings, in addition to developing, coordinating, and preparing public information reports.

## PLAN REVIEW, INSPECTION, AND COMMUNITY DEVELOPMENT DEPARTMENT SUPPORT

**Plan Reviews:** To support the Community Development Department, LOWE/CERM will perform plan reviews, which will be accomplished very quickly to meet the City service delivery schedule. This speeds up the review process and resubmittal steps, and allows for better documentation. Our staff will attend review meetings that will be held on complicated projects and/or, as needed, to facilitate the understanding of comments. Review checklists will be established or modified and used by design consultants to standardize as much of the designs as possible.

**Construction Inspection Services:** LOWE/CERM will perform construction inspection services for private developments on behalf of the City. This includes land development and erosion control inspection. Detailed site visit inspection data will be maintained in an online system available, as needed. We will also conduct all building and trade inspections to support the Community Development Department.

**Pre-Construction Meetings:** LOWE/CERM will further schedule and conduct pre-construction conferences with contractors, utilities, and other interested parties to discuss construction schedules, submittals, project requirements, etc. The meetings will be digitally recorded and transcribed. LOWE/CERM will distribute meeting minutes to all interested parties and provide all documentation into our database. Addenda will be prepared and issued, as necessary.

### SPECIFIC ABILITIES

LOWE/CERM can fully and seamlessly provide the City of Stonecrest with the following services:

- |                                      |                              |                           |
|--------------------------------------|------------------------------|---------------------------|
| • Project Management                 | • Municipal Services         | • Construction Management |
| • Capital Infrastructure             | • Program Management         | • Environmental Services  |
| • Project Development and Management | • Transportation Engineering | • Geotechnical Services   |
| • Civil Site Engineering             | • Traffic Engineering        | • Safety Management       |
| • Water Resources                    | • Surveying                  |                           |
| • Stormwater Management              | • Remote Sensing             |                           |
|                                      | • Geospatial/Mapping/GIS     |                           |





SUBCONSULTANTS

No subconsultants will be engaged for this contract. LOWE/CERM can, as a joint venture, provide all services in-house for greater responsiveness, increased efficiency, superior quality, and streamlined project management.

CAPACITY AND ABILITY TO FURNISH SERVICES

Should LOWE/CERM need to respond to an urgent/emergency request by the City, our professionals and experts can be physically present on the project site within an hour and be fully prepared to deliver what is required.

Conveniently located at GA 400 and I-285 in Sandy Springs, LOWE/CERM’s headquarters office has all the requisite staffing and technological resources to devote to this contract and perform the work in the timeframes required. For emergency conditions, LOWE/CERM is thus well-positioned to provide any service the City needs. LOWE/CERM further ensures all work is completed on-time, as negotiated, in an efficient and professional manner.

The majority of CERM’s more than 100 employees are based out of the Tucker, GA, headquarters, so they are readily available to serve the City of Stonecrest’s engineering services requirements upon execution of a contract and Notice to Proceed. In addition, CERM currently provides staff augmentation services to Rockdale County, including transportation and stormwater management services, and can assist day-to-day with the types of project management, inspection, development plan review, citizen complaint resolution, and related engineering services near the City of Stonecrest. If an urgent request arises, CERM has the personnel and expertise to respond to the request in a timely manner.

Thus LOWE/CERM is well-placed and well-resourced to provide for any of the City’s municipal engineering and professional services needs.



LOWE PERSONNEL	CERM PERSONNEL
14 Professional Civil Engineers	2 Professional Environmental Engineers
7 Professional Transportation Engineers	19 Environmental Specialists
3 Professional Traffic Engineers	1 Professional Civil Engineers
5 Professional Land Surveyors	1 Professional Land Surveyors
2 Geospatial Information Systems Professionals	1 General Information Systems Specialist
1 Certified Stormwater and Floodplain Manager	37 Construction Engineer, Managers, Inspectors
65 Technical Support Personnel	4 Geotechnical Engineers
	27 Technical Support Personnel
135+ Total Employees	117 Total Employees

Below is LOWE/CERM's proposed project schedule:

## ADDITIONAL CAPACITY AND CAPABILITIES

If the City of Stonecrest decides to transition its Public Works Department from DeKalb County oversight and operations to City control, LOWE/CERM is capable of providing exceptional expertise and professional services for the transition and beyond.

Currently, LOWE/CERM fully manages, through dedicated on-site staff, Public Works Departments for the City of Dunwoody and City of Brookhaven since the incorporation of both municipalities. LOWE/CERM also provided in-house Public Works staff at the City of Sandy Springs from 2005 to 2011, and currently provides on-call TSPLOST services for the City.

In addition, LOWE/CERM has been performing the following services to municipalities of similar size throughout metro Atlanta for more than a decade:

- Responding (24-7) to emergency disasters including snow and icing events, severe flooding events, and heavy wind damage storms.
- Management of pavement maintenance (e.g., patching, pothole repairs, and striping) through a citizen-initiated work order system, pavement conditional assessment, as well as via resurfacing prioritization recommendation using Pavement Condition Index (PCI) analysis (which LOWE/CERM has performed for Sandy Springs, and continues to perform for Dunwoody, Brookhaven, and Doraville).
- Right-of-way maintenance in major thoroughfares and local roads throughout Sandy Springs, Dunwoody, and Brookhaven, along with litter control, grass mowing, tree removal and trimming.
- Right-of-way permitting and inspection, including driveway piping, all utility encroachments and work within right-of-ways by builders and developers.
- Traffic signal maintenance, sign replacement, and maintenance (Sandy Springs, Dunwoody, Brookhaven, Chamblee, and Doraville), as well as attending GDOT Maintenance District meetings representing Sandy Springs, Dunwoody, Brookhaven, and Chamblee.
- Traffic calming, establishing traffic calming programs and implementing them via citizen petition, traffic studies, along with representing the cities at GDOT zone meetings.

- City monument design and construction at city limits, landscaping design and maintenance, coordinating with GDOT on entering the City signs from the interstate.
- Completion of all GDOT-required certifications to administer federal and state funded transportation projects.
- Management of completing several comprehensive transportation plans, corridor studies, bicycle and pedestrian master plans and five-year plan updates, along with implementing recommended projects.
- Applying for and successfully securing federal and state grants for infrastructure improvements within the cities that we provided public works services for. LOWE/CERM staff has extensive experience working with the Atlanta Regional Commission in grant application, execution, and reporting for LCI and other infrastructure improvement projects.
- Finally, it is important for new cities to establish policies and procedures to define how to deliver services to residents so as to ensure service quality. These policies and procedures help to standardize responses and services to residents and provide a workflow manual to staff who interface with residents. Our staff has assisted several start-up cities in writing policies and procedures for public works operations and capital program delivery.

Low Engineers has been extremely professional and responsive. They do quality work and send required reports in the right format. I highly recommend Lowe for the services you need.

Angel Jones  
Stormwater Program Supervisor  
DeKalb County, GA







## COST OF SERVICES

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*Please see attached fee schedule.*





**ACORD**<sup>TM</sup>**CERTIFICATE OF LIABILITY INSURANCE**

DATE (MM/DD/YYYY)

8/05/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer any rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> <b>Greyling Ins. Brokerage/EPIC</b> <b>3780 Mansell Road, Suite 370</b> <b>Alpharetta, GA 30022</b>	<b>CONTACT NAME:</b> <b>Becky Egan</b> <b>PHONE (A/C, No, Ext):</b> <b>770-670-5355</b> <b>FAX (A/C, No):</b> <b>E-MAIL ADDRESS:</b> <b>rebecca.egan@greyling.com</b>														
<b>INSURED</b> <b>Lowe Engineers, LLC</b> <b>990 Hammond Drive</b> <b>Suite 900</b> <b>Atlanta, GA 30328</b>	<table border="1"> <thead> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> </thead> <tbody> <tr> <td><b>INSURER A : Twin City Fire Insurance Co.</b></td> <td><b>29459</b></td> </tr> <tr> <td><b>INSURER B : Hartford Casualty Ins. Co.</b></td> <td><b>29424</b></td> </tr> <tr> <td><b>INSURER C : Hartford Fire Insurance Co.</b></td> <td><b>19682</b></td> </tr> <tr> <td><b>INSURER D : Evanston Insurance Company</b></td> <td><b>35378</b></td> </tr> <tr> <td><b>INSURER E : Hartford Accident &amp; Indemnity Company</b></td> <td><b>22357</b></td> </tr> <tr> <td><b>INSURER F :</b></td> <td></td> </tr> </tbody> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	<b>INSURER A : Twin City Fire Insurance Co.</b>	<b>29459</b>	<b>INSURER B : Hartford Casualty Ins. Co.</b>	<b>29424</b>	<b>INSURER C : Hartford Fire Insurance Co.</b>	<b>19682</b>	<b>INSURER D : Evanston Insurance Company</b>	<b>35378</b>	<b>INSURER E : Hartford Accident &amp; Indemnity Company</b>	<b>22357</b>	<b>INSURER F :</b>	
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<b>INSURER E : Hartford Accident &amp; Indemnity Company</b>	<b>22357</b>														
<b>INSURER F :</b>															

**COVERAGES****CERTIFICATE NUMBER: 21-22****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
<b>A</b>	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:			<b>20SBWAK1896</b>	<b>08/17/2021</b>	<b>08/17/2022</b>	EACH OCCURRENCE <b>\$2,000,000</b> DAMAGE TO RENTED PREMISES (Ea occurrence) <b>\$1,000,000</b> MED EXP (Any one person) <b>\$10,000</b> PERSONAL & ADV INJURY <b>\$2,000,000</b> GENERAL AGGREGATE <b>\$4,000,000</b> PRODUCTS - COMP/OP AGG <b>\$4,000,000</b> \$
<b>E</b>	<b>AUTOMOBILE LIABILITY</b> <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY			<b>20UEGIC2043</b>	<b>08/17/2021</b>	<b>08/17/2022</b>	COMBINED SINGLE LIMIT (Ea accident) <b>\$1,000,000</b> BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
<b>B</b>	<input checked="" type="checkbox"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION <b>\$10,000</b>			<b>20XHGXU6007</b>	<b>08/17/2021</b>	<b>08/17/2022</b>	EACH OCCURRENCE <b>\$5,000,000</b> AGGREGATE <b>\$5,000,000</b> \$
<b>C</b>	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input checked="" type="checkbox"/> Y <input checked="" type="checkbox"/> N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	<b>20WBGAB7T2E</b>	<b>08/17/2021</b>	<b>08/17/2022</b>	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT <b>\$1,000,000</b> E.L. DISEASE - EA EMPLOYEE <b>\$1,000,000</b> E.L. DISEASE - POLICY LIMIT <b>\$1,000,000</b>
<b>D</b>	<b>Professional Liab Incl Pollution</b>			<b>MKLV7PL0004875</b>	<b>08/17/2021</b>	<b>08/17/2022</b>	<b>Per Claim \$5,000,000</b> <b>Aggregate \$5,000,000</b>

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

**CERTIFICATE HOLDER****CANCELLATION****For Proposal Purposes Only**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

*Becky Egan*



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

11/18/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION** IS **WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> Insurance Office of America, Inc. 100 Galleria Parkway Suite 600 Atlanta GA 30339		<b>CONTACT</b> NAME: Lisa Frady PHONE (A/C, No. Ext): 770-250-0161 E-MAIL ADDRESS: lisa.frady@ioausa.com FAX (A/C, No): 678-919-1151	
<b>INSURED</b> Corporate Environmental Risk Management, LLC 1990 Lakeside Parkway Suite 300 Tucker GA 30084		License#: 0E67768 CORPENV-03	
		<b>INSURER(S) AFFORDING COVERAGE</b>	
		<b>INSURER A:</b> Century Surety Company	
		<b>INSURER B:</b> Star Insurance Company	
		<b>INSURER C:</b> Union Insurance Company	
		<b>INSURER D:</b>	
		<b>INSURER E:</b>	
		<b>INSURER F:</b>	

## COVERAGES

**CERTIFICATE NUMBER:** 1824709898

**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

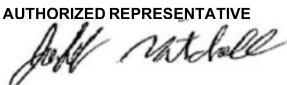
INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:	Y	Y	CCP948878	2/1/2021	2/1/2022	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
C	<b>AUTOMOBILE LIABILITY</b> <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY	Y	Y	CAA4428547	2/1/2021	2/1/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input type="checkbox"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 0			CCP948879	2/1/2021	2/1/2022	EACH OCCURRENCE \$ 4,000,000 AGGREGATE \$ 4,000,000 \$
B	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y / N N	Y	WC0836847	2/1/2021	2/1/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	Professional Liab. Pollution Liab.			CCP948878	2/1/2021	2/1/2022	Each Claim 2,000,000 Each Occurrence 2,000,000

## DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Professional Liability Coverage is Claims-Made & the General Aggregate applies to it. Additional Insured applies with respect to General Liability and Contractors Pollution Liability for ongoing and completed operations when required by written contract per form #s EAI2010 12/18 and EAI2037 06/19. General Liability is primary and non-contributory when required by written contract per form #ENV0001 03/19. Additional Insured applies with respect to Auto Liability and is primary and non-contributory when required by written contract per form #AICA59 02/15. Waiver of Subrogation is in favor of the Additional Insureds with respect to General Liability per form #ENV0001 03/19, with respect to Auto Liability per form #AICA59 02/15 and with respect to Workers Compensation per form #WC000313 04/84. Excess Liability follows form. 30 days notice of cancellation with 10 days notice for non-payment of premium will be given in accordance with the policy provisions. Project: Ongoing Municipal Engineering and Professional Services, RFP Number: 2021-028\

## CERTIFICATE HOLDER

## CANCELLATION

City of Stonecrest, Georgia 3120 Stonecrest Blvd Stonecrest GA 30038	<b>SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.</b>  <b>AUTHORIZED REPRESENTATIVE</b> 
--	---

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## EXHIBIT D

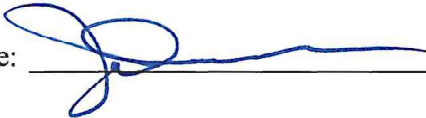
### CERTIFICATION OF SPONSOR DRUG-FREE WORKPLACE

I hereby certify that I am a principle and duly authorized representative of Lowe Engineers, LLC, ("Contractor"), whose address is 990 Hammond Drive, Suite 900, Atlanta, GA 30328, and I further certify that:

- (1) The provisions of Section 50-24-1 through 50-24-6 of the Official Code of Georgia Annotated, relating to the "Drug-Free Workplace Act" have been complied with in full; and
- (2) A drug-free workplace will be provided for Contractor's employees during the performance of the Agreement; and
- (3) Each Subcontractor hired by Contractor shall be required to ensure that the subcontractor's employees are provided a drug-free workplace. Contractor shall secure from that subcontractor the following written certification: "As part of the subcontracting agreement with Contractor, CERM, LLC certifies to Contractor that a drug-free workplace will be provided for the Subcontractor's employees during the performance of this Agreement pursuant to paragraph (7) of subsection (b) of the Official Code of Georgia Annotated, Section 50-24-3"; and
- (4) The undersigned will not engage in unlawful manufacture, sale, distribution, dispensation, possession, or use of a controlled substance or marijuana during the performance of the Agreement.

CONTRACTOR: Lowe Engineers, LLC

Date: December 3, 2021

Signature: 

Title: Managing Partner

**EXHIBIT E**

**PURCHASING POLICY ADDENDUM**

I, Jon Drysdale, PE, hereby certify that I have received a copy of the City of Stonecrest, GA, Financial Management Policies Purchasing Policy and agree to comply with all requirements of the City of Stonecrest, GA Financial Management Policies Purchasing Policy to the extent the policy is applicable to the undersigned.



December 3, 2021

BY: Authorized Officer or Agent Date  
(Contractor Signature)

Managing Partner

Title of Authorized Officer or Agent of Contractor

Jon Drysdale, PE

Printed Name of Authorized Officer or Agent

December 3, 2021

Date

**EXHIBIT F**

**GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT AFFIDAVIT**

Name: Lowe Engineers, LLC

By executing this affidavit, the undersigned person or entity verifies its compliance with O.C.G.A. § 13-10-91, stating affirmatively that the individual, firm, or corporation has registered with, is authorized to participate in, and is participating in the federal work authorization program commonly known as E-Verify\* in accordance with the applicable provisions and deadlines.

The undersigned person or entity further agrees that it will continue to use the federal work authorization program throughout the contract period, and it will contract for the physical performance of services in satisfaction of such contract only with subcontractors who present an affidavit to the undersigned with the information required by O.C.G.A. § 13-10-91(b).

The undersigned person or entity further agrees to maintain records of such compliance and provide a copy of each such verification to the City of Stonecrest within five (5) business days after any subcontractor(s) is/are retained to perform such service.

157281      Date of Authorization: October 8, 2008

EEV/Basic Pilot Program\* User Identification Number

[Signature]  
BY: Authorized Officer or Agent  
(Contractor Name)  
Managing Partner

December 3, 2021

Date

Title of Authorized Officer or Agent of Contractor  
Jon Drysdale, PE

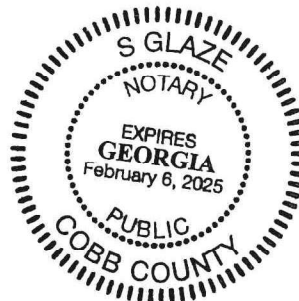
Printed Name of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME ON

THIS 3<sup>rd</sup> DAY OF December, 2021  
[Signature]

Notary Public

My Commission Expires: 2/6/25



\* As of the effective date of O.C.G.A. 13-10-91, the applicable federal work authorization program is the "EEV/Basic Pilot Program" operated by the U. S. Citizenship and Immigration Services Bureau of the U.S. Department of Homeland Security, in conjunction with the Social Security Administration (SSA).



## REQUEST FOR PROPOSAL APPLICATION

This form must be completed by Responders of this RFP. Attach additional information as needed or as required. If you attach confidential material, clearly identify if the attachments are proprietary.

Applicant Name Lowe Engineers, LLC

Applicant Address 990 Hammond Drive, Suite 900, Atlanta, GA 30328

Applicant Phone 404.312.1843 Email jon.drysdale@loweengineers.com

The firm, Lowe Engineers, (that will be responsible for management of the contract associated with this RFQ) is a Legal Entity:

- ☐ Individual(s) If multiple, identify
- ☐ Corporation
- ☒ LLC
- ☐ Joint Tenants
- ☐ Tenants in Common
- ☐ Partnership
- ☐ Other (Identify Other) \_\_\_\_\_

If not a Georgia corporation/partnership, state where organized: \_\_\_\_\_

**(Attach current corporation documentation.)**

### Management TEAM

Jon Drysdale, PE, Managing Partner, CEO

Bill Daniel, PLS, CP, COO

Richard Meehan, PE, Partner, Chief Engineer

Scott Athey, PE, Partner

Sally Riker, F.SAME, Partner

Sameer Patharkar, PE, Partner

Other Members Jason Combs, GISP, Partner

Other Members Jonathan Gazaway, Partner

Josh Daniel, PLS, Partner

## CONFLICT OF INTEREST DISCLOSURE

The following information must be disclosed:

1. List the names of all persons having a financial interest in the consultant's business.

N/A

2. If any person identified pursuant to (1) above is a corporation or partnership, list the names of all individuals owning more than 10% of the shares in the corporation or owning any partnership interest in the partnership.

N/A

3. If any person identified pursuant to (1) above is a nonprofit organization or a trust, list the names of any person serving as director of the nonprofit organization or as trustee or beneficiary or trustor of the trust.

N/A

4. List the address of any property owned by the Consultant or principals identified in (2) that is located in Stonecrest and/or DeKalb County.

N/A

(NOTE: Attach additional pages, as necessary.)

Person is defined as: Any individual, firm, co-partnership, joint venture, association, social club, fraternal organization, corporation, estate, trust receiver, syndicate, this and any other group or combination acting as a unit.

  
Authorized Signature of Responder

December 3, 2021

Date

## CERTIFICATE AND ACKNOWLEDGEMENT

Applicant certifies that it as individual or member of a corporation or partnership is not now and will not be at contract execution in violation of the following policies:

- ☐ YES ☒ NO Delinquent in the payment of taxes due to the City of Stonecrest;
- ☐ YES ☒ NO Building or health code violations on property owned that is not being actively abated;
- ☐ YES ☒ NO Been convicted of a felony crime that affects property or neighborhood stability or safety;
- ☐ YES ☒ NO Have any outstanding judgments or debts to the City;
- ☐ YES ☒ NO Have no past due loan(s) with the City;
- ☐ YES ☒ NO Been subject to a foreclosure within the previous ten (10) years;
- ☐ YES ☒ NO Been involved in litigation relating to a project either voluntary or involuntary within the past five (5) years; and
- ☐ YES ☒ NO Been adjudged bankrupt either voluntary or involuntary within the past ten (10) years.

I/We acknowledge understanding of the above policies and certify that none of the individuals or members of a corporation or partnership are in violation. I certify that this information is true and correct.

I/We further certifies that the information and exhibits comprising this RFQ are true and correct. Unsigned/undated submissions will not be considered.

### CERTIFICATION OF AUTHORIZED REPRESENTATIVE:

I Jon Drysdale, PE, Managing Partner, as Authorized Representative for Lowe Engineers, LLC,

hereby certify that all information and materials submitted in response to this RFQ are true and accurate to the best of my knowledge and belief. I understand that any attempt to falsify information in this application shall result in disqualification. Further, I hereby consent to requests that the City may make of third parties for information to substantiate information provided in this RFQ, and I authorize third parties to release such information to the City.

\_\_\_\_\_  
Authorized Signature of Responder

December 3, 2021

\_\_\_\_\_  
Date

Jon Drysdale, PE  
Print or type name

\_\_\_\_\_  
Authorized Signature of Responder

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print or type name



## EXHIBIT D

### CERTIFICATION OF SPONSOR DRUG-FREE WORKPLACE

I hereby certify that I am a principle and duly authorized representative of Corporate Environmental Risk Management, LLC (CERM), (“Contractor”), whose address is 1990 Lakeside Parkway Ste 300, Tucker, GA 30084, and I further certify that:

- (1) The provisions of Section 50-24-1 through 50-24-6 of the Official Code of Georgia Annotated, relating to the “Drug-Free Workplace Act” have been complied with in full; and
- (2) A drug-free workplace will be provided for Contractor’s employees during the performance of the Agreement; and
- (3) Each Subcontractor hired by Contractor shall be required to ensure that the subcontractor’s employees are provided a drug-free workplace. Contractor shall secure from that subcontractor the following written certification: “As part of the subcontracting agreement with Contractor, Lowe Engineers, LLC certifies to Contractor that a drug-free workplace will be provided for the Subcontractor’s employees during the performance of this Agreement pursuant to paragraph (7) of subsection (b) of the Official Code of Georgia Annotated, Section 50-24-3”; and
- (4) The undersigned will not engage in unlawful manufacture, sale, distribution, dispensation, possession, or use of a controlled substance or marijuana during the performance of the Agreement.

CONTRACTOR: Corporate Environmental Risk Management, LLC (CERM)

Date: 11/29/2021      Signature: 

Title: Terrell S. Gibbs, PE, PhD, Chief Operating Officer

## EXHIBIT E

### PURCHASING POLICY ADDENDUM

I, Terrell S. Gibbs , hereby certify that I have received a copy of the City of Stonecrest, GA, Financial Management Policies Purchasing Policy and agree to comply with all requirements of the City of Stonecrest, GA Financial Management Policies Purchasing Policy to the extent the policy is applicable to the undersigned.



11/29/2021

BY: Authorized Officer or Agent Date  
(Contractor Signature)

Chief Operating Officer

Title of Authorized Officer or Agent of Contractor

Terrell S. Gibbs, PE, PhD

Printed Name of Authorized Officer or Agent

11/29/2021

Date

## EXHIBIT F

### GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT AFFIDAVIT

Name: Corporate Environmental Risk Management, LLC (CERM)

By executing this affidavit, the undersigned person or entity verifies its compliance with O.C.G.A. § 13-10-91, stating affirmatively that the individual, firm, or corporation has registered with, is authorized to participate in, and is participating in the federal work authorization program commonly known as E-Verify\* in accordance with the applicable provisions and deadlines.

The undersigned person or entity further agrees that it will continue to use the federal work authorization program throughout the contract period, and it will contract for the physical performance of services in satisfaction of such contract only with subcontractors who present an affidavit to the undersigned with the information required by O.C.G.A. § 13-10-91(b).

The undersigned person or entity further agrees to maintain records of such compliance and provide a copy of each such verification to the City of Stonecrest within five (5) business days after any subcontractor(s) is/are retained to perform such service.

237294 Date of Authorization: August 12, 2009

☐ EEV/Basic Pilot Program\* User Identification Number



11/30/2021

DATE

BY: Authorized Officer or Agent

(Contractor Name)

Chief Operating Officer

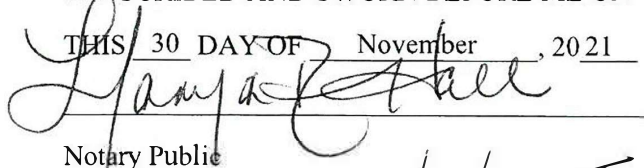
Title of Authorized Officer or Agent of Contractor

Terrell S. Gibbs, PE, PhD

Printed Name of Authorized Officer or Agent

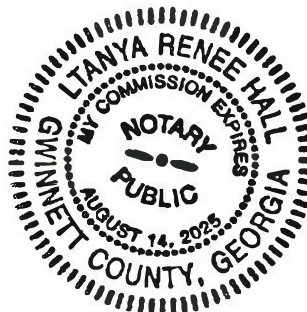
SUBSCRIBED AND SWORN BEFORE ME ON

THIS 30 DAY OF November, 2021



Notary Public

My Commission Expires: 8/14/2025



\* As of the effective date of O.C.G.A. 13-10-91, the applicable federal work authorization program is the "EEV/Basic Pilot Program" operated by the U. S. Citizenship and Immigration Services Bureau of the U.S. Department of Homeland Security, in conjunction with the Social Security Administration (SSA).



## REQUEST FOR PROPOSAL APPLICATION

This form must be completed by Responders of this RFP. Attach additional information as needed or as required. If you attach confidential material, clearly identify if the attachments are proprietary.

Applicant Name Corporate Environmental Risk Management, LLC (CERM)

Applicant Address 1990 Lakeside Parkway Ste 300, Tucker, GA 30084

Applicant Phone 678.999.0173 Email tgibbs@cerm.com

The firm, Corporate Environmental Risk Management, LLC (CERM), (that will be responsible for management of the contract associated with this RFQ) is a Legal Entity:

- ☐ Individual(s) If multiple, identify
- ☐ Corporation
- ☒ LLC
- ☐ Joint Tenants
- ☐ Tenants in Common
- ☐ Partnership
- ☐ Other (Identify Other) \_\_\_\_\_

If not a Georgia corporation/partnership, state where organized: \_\_\_\_\_

**(Attach current corporation documentation.)**

### Management TEAM

\_\_\_\_\_  
Albert Edwards, President & CEO

\_\_\_\_\_  
Terrell Gibbs, PE, PhD, Chief Operating Officer

\_\_\_\_\_  
Cliff Lambert, Executive Vice President

\_\_\_\_\_  
Frank Lazaro, Director of Client Services

\_\_\_\_\_

Other Members \_\_\_\_\_

Other Members \_\_\_\_\_

## CONFLICT OF INTEREST DISCLOSURE

The following information must be disclosed:

1. List the names of all persons having a financial interest in the consultant's business.

N/A  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. If any person identified pursuant to (1) above is a corporation or partnership, list the names of all individuals owning more than 10% of the shares in the corporation or owning any partnership interest in the partnership.

N/A  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. If any person identified pursuant to (1) above is a nonprofit organization or a trust, list the names of any person serving as director of the nonprofit organization or as trustee or beneficiary or trustor of the trust.

N/A  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

4. List the address of any property owned by the Consultant or principals identified in (2) that is located in Stonecrest and/or DeKalb County.

CERM's CEO Albert Edwards owns property  
in DeKalb County at the following addresses:  
2671 Brickell Square, Atlanta, GA 30341  
2292 Meadowvale Drive, Atlanta, GA 30345  
\_\_\_\_\_  
\_\_\_\_\_

(NOTE: Attach additional pages, as necessary.)

Person is defined as: Any individual, firm, co-partnership, joint venture, association, social club, fraternal organization, corporation, estate, trust receiver, syndicate, this and any other group or combination acting as a unit.



Authorized Signature of Responder

11/29/21  
Date

## CERTIFICATE AND ACKNOWLEDGEMENT

Applicant certifies that it as individual or member of a corporation or partnership is not now and will not be at contract execution in violation of the following policies:

- ☐ YES ☒ NO Delinquent in the payment of taxes due to the City of Stonecrest;
- ☐ YES ☒ NO Building or health code violations on property owned that is not being actively abated;
- ☐ YES ☒ NO Been convicted of a felony crime that affects property or neighborhood stability or safety;
- ☐ YES ☒ NO Have any outstanding judgments or debts to the City;
- ☐ YES ☒ NO Have no past due loan(s) with the City;
- ☐ YES ☒ NO Been subject to a foreclosure within the previous ten (10) years;
- ☐ YES ☒ NO Been involved in litigation relating to a project either voluntary or involuntary within the past five (5) years; and
- ☐ YES ☒ NO Been adjudged bankrupt either voluntary or involuntary within the past ten (10) years.

I/We acknowledge understanding of the above policies and certify that none of the individuals or members of a corporation or partnership are in violation. I certify that this information is true and correct.

I/We further certifies that the information and exhibits comprising this RFQ are true and correct. Unsigned/undated submissions will not be considered.

### CERTIFICATION OF AUTHORIZED REPRESENTATIVE:

I, Terrell S. Gibbs, as Authorized Representative for Corporate Environmental Risk Management, LLC, hereby certify that all information and materials submitted in response to this RFQ are true and accurate to the best of my knowledge and belief. I understand that any attempt to falsify information in this application shall result in disqualification. Further, I hereby consent to requests that the City may make of third parties for information to substantiate information provided in this RFQ, and I authorize third parties to release such information to the City.



11/29/2021  
Date

Authorized Signature of Responder

Terrell S. Gibbs, PE, PhD

Print or type name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Authorized Signature of Responder

\_\_\_\_\_  
Print or type name



**Secretary of State**  
**Corporations Division**  
**Suite 315, West Tower**  
**2 Martin Luther King Jr. Dr.**  
**Atlanta, Georgia 30334-1530**

CONTROL NUMBER: 9832663  
EFFECTIVE DATE: 09/03/1998  
COUNTY : FULTON  
REFERENCE : 0077  
PRINT DATE : 09/03/1998  
FORM NUMBER : 356

BOVIS, KYLE & BURCH, LLC  
C. SAM THOMAS, P.C.  
STE 330, 53 PERIMETER CENTER  
ATLANTA, GA 30346

**CERTIFICATE OF ORGANIZATION**

I, Lewis A. Massey, the Secretary of State of the State of Georgia,  
do hereby certify under the seal of my office that

**LOWE ENGINEERS, LLC**  
**A GEORGIA LIMITED LIABILITY COMPANY**

has been duly organized under the laws of the State of Georgia on  
the effective date stated above by the filing of articles of  
organization in the office of the Secretary of State and by the  
paying of fees as provided by Title 14 of the Official Code of  
Georgia Annotated.

WITNESS my hand and official seal in the City of Atlanta and the  
State of Georgia on the date set forth above.



*Lewis A. Massey*

Lewis A. Massey  
Secretary of State

# STATE OF GEORGIA

## Secretary of State

Corporations Division

313 West Tower

2 Martin Luther King, Jr. Dr.

Atlanta, Georgia 30334-1530

### CERTIFICATE OF EXISTENCE

I, **Brad Raffensperger**, the Secretary of State of the State of Georgia, do hereby certify under the seal of my office that

#### **CORPORATE ENVIRONMENTAL RISK MANAGEMENT, L.L.C.**

a Domestic Limited Liability Company

was formed in the jurisdiction stated below or was authorized to transact business in Georgia on the below date. Said entity is in compliance with the applicable filing and annual registration provisions of Title 14 of the Official Code of Georgia Annotated and has not filed articles of dissolution, certificate of cancellation or any other similar document with the office of the Secretary of State.

This certificate relates only to the legal existence of the above-named entity as of the date issued. It does not certify whether or not a notice of intent to dissolve, an application for withdrawal, a statement of commencement of winding up or any other similar document has been filed or is pending with the Secretary of State.

This certificate is issued pursuant to Title 14 of the Official Code of Georgia Annotated and is prima-facie evidence that said entity is in existence or is authorized to transact business in this state.

Docket Number : 21753474  
Date Inc/Auth/Filed: 08/23/1995  
Jurisdiction : Georgia  
Print Date : 08/04/2021  
Form Number : 211



*Brad Raffensperger*

Brad Raffensperger  
Secretary of State

## CORPORATE SEAL & LIST OF PRINCIPALS

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### LOWE ENGINEERS, LLC

Jon Drysdale, PE	Managing Partner, CEO
Bill Daniel, PLS, CP	Partner, COO
Richard Meehan, PE	Partner, Chief Engineer
Sally Riker, F.SAME	Partner
Sameer Patharkar, PE	Partner
Jason Combs, GISP	Partner
Jonathan Gazaway	Partner
Scott Athey, PE	Partner
Josh Daniel, PLS	Partner



### CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC

Albert G. Edwards	President, CEO
Terrell Gibbs, PhD, PE	COO
Cliff Lambert	Executive Vice President
Frank Lazaro	Director of Client Services

LOWE/CERM would like to submit the following requested changes and clarifications with regard to the sample contract in RFP No. 2021-028. All suggested edits are in blue and underlined:

1. Section 1: **Services**

- 2<sup>nd</sup> sentence: "If any services to be performed are not specifically listed in Exhibit A or herein but are ~~necessary~~ usual and customary to ~~accomplish~~ complete the ~~purpose of~~ Services under this Agreement, Contractor agrees to perform such Services at the direction and approval of the City Manager or his/her designee as denoted by written notice."

2. Section 5: **Warranty on Services Rendered**

- Delete the entire section completely and start renumbering sections thereafter.

3. Section 6: **Termination for Default**

- "The City may, subject to the provisions of subparagraph (c) below, by seven (7) business days' written notice...."

4. Section 8: **Disputes**

- "Pending resolution of any dispute hereunder, and provided the Contractor received timely payment of any and all undisputed amounts, the Contractor shall proceed diligently with the performance of work in accordance with the terms of this Agreement and standard of care in consideration of the City's direction."

5. Section 9: **Indemnification**

- "...(collectively, the "City Indemnitees") from and against any and all third party claims, liabilities, demands, losses, damages, ~~finest, penalties,~~ costs or expenses (including reasonable attorney's ~~fees costs and costs~~), incurred by any City Indemnitee ~~as a result of or arising out of~~ to the extent caused by (i) ~~the wrongful misconduct or~~ negligence (including fraud) of Contractor or its employees, agents, and representatives in performing the approved Services under this Agreement; (ii) a material breach by Contractor of its covenants; or (iii) material failure by Contractor or its employees, agents, and representatives to exercise the standard of care to comply with ~~all applicable~~ federal, state, or local law, rule or regulation ~~in connection with which are applicable to the~~ Services provided under this Agreement."

6. Section 11(b): **Standard of Performance and Compliance with Applicable Laws**

- "Contractor agrees to perform the Services in a manner consistent with the standards of professionalism with that degree of skill and care ordinarily exercised by practicing professionals performing similar services in the same locality, at the same site and under the same or similar circumstances and conditions. The Contractor makes no other representations or warranties, whether expressed or implied, with respect to the services rendered under this agreement."
- Delete all other text.

7. Section 11(c): **Standard of Performance and Compliance with Applicable Laws**

- "Contractor warrants and represents that it will, at all times, exercise the standard of care to observe and comply with ~~all~~ any federal, state, local and municipal laws, ordinances, rules, and



regulations, ~~relating~~ applicable to the provision of the Services to be provided by Contractor hereunder ~~or which in any manner affect this Agreement.~~"

8. Section 13: **The City's Assistance and Cooperation**

- Last sentence: "...to relieve the Contractor from ~~complete, proper, and punctual~~ exercising the standard of care in its performance of all the Contractor's obligations under this Agreement."

9. Section 18: **Attorney's Costs**

- "Both parties agree that should a party resort to litigation or dispute resolution to enforce the provisions of this Agreement or in the collection of any monies herein required to be paid by the other party, each Party shall be responsible for their own costs."
- Delete all other wording.



This financial document is Proprietary and Confidential to Lowe Engineers, LLC. This exemption is based on federal Freedom of Information Act (FOIA) Exemption 4, which protects trade secrets and commercial or financial information that could harm the competitive posture or business interests of a company.

**LOWE ENGINEERS, LLC**  
**FINANCIAL STATEMENTS (RESTATED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**  
**WITH**  
**INDEPENDENT ACCOUNTANTS' COMPILATION REPORT**



**PROPRIETARY AND CONFIDENTIAL**

## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Members  
Lowe Engineers, LLC  
Atlanta, Georgia

Management is responsible for the accompanying financial statements of Lowe Engineers, LLC (a partnership), which comprise the balance sheet (restated) as of December 31, 2020, and the related statement of income and members' equity (restated) for the year then ended in accordance with the accounting principles generally accepted in the United States of America (GAAP). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The accompanying supplementary information (restated) contained in Schedule I is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

After the issuance of the complied financial statements dated February 24, 2021, management of the Company determined that there was reasonable assurance that the forgiveness conditions of their PPP loan were met and that the PPP loan represents, in substance, a grant that is expected to be forgiven. As a result, management has restated its financial statements for the year ended December 31, 2020. The effects of the restatement are further described in Note 1 of the financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by GAAP. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

*Consilium Partner Group, LLC*

March 16, 2021



**LOWE ENGINEERS, LLC**  
**BALANCE SHEET (RESTATED)**  
**December 31, 2020**

<b>ASSETS</b>		<b>2020</b>
<b>Current Assets</b>		
Accounts receivable	\$	3,068,865
Work in process		288,107
Prepaid expenses		230,073
Employee advances		125
TOTAL CURRENT ASSETS		3,587,170
<b>Property and Equipment</b>		
Computer equipment		428,594
Computer software		43,979
Furniture and fixtures		238,192
Equipment		711,509
Leasehold improvements		17,612
Trucks & boats		1,386,328
Less: accumulated depreciation		(1,273,262)
TOTAL PROPERTY AND EQUIPMENT		1,552,952
<b>Other Assets</b>		
Intangible assets		19,839
Goodwill		550,700
Less: Accumulated amortization		(34,879)
Security deposits		7,345
TOTAL OTHER ASSETS		543,005
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>5,683,127</b>
<b>LIABILITIES AND MEMBERS' EQUITY</b>		
<b>Current Liabilities</b>		
Bank overdraft	\$	191,370
Accounts payable		647,510
Salaries payable		407,783
Line of credit		524,649
Current portion of notes payable		489,512
Other current liabilities		301,319
TOTAL CURRENT LIABILITIES		2,562,143
<b>Long-Term Liabilities</b>		
Notes payable- related party		145,000
Notes payable		908,009
TOTAL LONG-TERM LIABILITIES		1,053,009
<b>TOTAL LIABILITIES</b>		<b>3,615,152</b>
<b>Members' Equity</b>		
Members' equity		1,840,193
Distributions		(90,966)
Net income/(loss)		318,748
TOTAL MEMBERS' EQUITY		2,067,975
<b>TOTAL LIABILITIES AND MEMBERS' EQUITY</b>	<b>\$</b>	<b>5,683,127</b>

*See independent accountants' compilation report.*

**LOWE ENGINEERS, LLC**  
**STATEMENT OF INCOME (RESTATED)**  
**For the Year Ended December 31, 2020**

	2020	%
<b>Revenue</b>	<b>\$ 17,621,880</b>	<b>100.00</b>
<b>Operating Expenses</b>		
Salaries and wages	10,624,268	60.29
Contract labor	2,684,531	15.23
Employee benefits	911,781	5.17
Taxes - payroll	775,483	4.40
Rent	609,400	3.46
Travel expenses	446,822	2.54
Equipment rental	388,856	2.21
Vehicle expense	362,443	2.06
Depreciation and amortization	358,180	2.03
Business insurance	309,215	1.75
Computer software licenses	278,971	1.58
Consulting services	202,403	1.15
Retirement plan expense	178,443	1.01
Interest	166,893	0.95
Telephone expenses	144,984	0.82
Office supplies	118,003	0.67
Professional fees	112,683	0.64
Field supplies	106,120	0.60
Other operating expenses	99,510	0.56
Advertising and marketing	66,945	0.38
Professional dues	39,353	0.22
Payroll service fees	30,793	0.17
Training	29,660	0.17
Printing and reproduction	28,066	0.16
Bank service charges	22,762	0.13
Meals and entertainment	17,478	0.10
Repairs and maintenance	14,174	0.08
Postage and delivery	12,378	0.07
Licenses and permits	9,561	0.05
<b>TOTAL OPERATING EXPENSES</b>	<b>19,150,159</b>	<b>108.673</b>
<b>Other Income/(Expenses)</b>		
PPP loan forgiveness income	2,011,119	11.41
Loss on disposal of property and equipment	(164,092)	-0.93
<b>TOTAL OTHER INCOME/(EXPENSES)</b>	<b>1,847,027</b>	<b>10.48</b>
<b>NET INCOME</b>	<b>\$ 318,748</b>	<b>1.81</b>

*See independent accountants' compilation report.*

**LOWE ENGINEERS, LLC**  
**STATEMENT OF MEMBERS' EQUITY (RESTATED)**  
**For the Year Ended December 31, 2020**

---

	<u>2020</u>
<b>Members' Equity at Beginning of Year</b>	<b>\$ 1,840,193</b>
Current year net income	318,748
Contributions	0
Distributions	<u>(90,966)</u>
<b>Members' Equity at End of Year</b>	<b><u>\$ 2,067,975</u></b>

*See independent accountants' compilation report.*

**LOWE ENGINEERS, LLC**

**SELECTED NOTES  
SUBSTANTIALLY ALL DISCLOSURES ARE NOT INCLUDED**

**For the Year Ended December 31, 2020**

---

**SELECTED NOTES**

**Note 1: Restatement**

The Company's 2020 financial statements have been restated to treat the PPP loan as earnings based on the gain contingency recognition model outlined in FASB ASC 450-30. Under this model, the earnings impact of a gain contingency is recognized when all the contingencies related to receipt of the assistance have been met and the gain is realized or realizable. As applied to forgivable loans received under the PPP, a business entity would initially record the cash inflow from the PPP loan as a liability. The proceeds from the loan would remain recorded as a liability until the grant proceeds are realized or realizable, at which time the earnings impact would be recognized. The restatement is summarized as follows:

	December 31, 2020 as previously stated	Restatement	December 31, 2020 as restated
Total Liabilities	\$5,626,271	\$(2,011,119)	\$3,615,152
Total Equity	\$56,856	\$2,011,119	\$2,067,975
Other Income/(Expenses)	\$(164,092)	\$2,011,119	\$1,847,027
Net Income/(Loss)	\$(1,692,371)	\$2,011,119	\$318,748

*See independent accountants' compilation report.*



## **SUPPLEMENTAL INFORMATION**

# LOWE ENGINEERS, LLC

## SCHEDULE I (RESTATED) SELECTED FINANCIAL RATIOS

For the Year Ended December 31, 2020

---

	2020
<b>Liquidity ratios</b>	
Cash ratio	(0.07)
Current ratio	1.40
<b>Financial leverage ratios</b>	
Debt ratio	0.64
Debt to equity ratio	1.75
<b>Profitability ratios</b>	
Return on equity	0.15
Return on assets	0.06

*See independent accountants' compilation report.*

This financial document is Proprietary and Confidential to Lowe Engineers, LLC. This exemption is based on federal Freedom of Information Act (FOIA) Exemption 4, which protects trade secrets and commercial or financial information that could harm the competitive posture or business interests of a company.

**LOWE ENGINEERS, LLC**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**  
**WITH**  
**INDEPENDENT ACCOUNTANTS' COMPILATION REPORT**



**PROPRIETARY AND CONFIDENTIAL**

## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Members  
Lowe Engineers, LLC  
Atlanta, Georgia

Management is responsible for the accompanying financial statements of Lowe Engineers, LLC (a partnership), which comprise the balance sheet as of December 31, 2019, and the related statement of operations and members' equity for the year then ended in accordance with the accounting principles generally accepted in the United States of America (GAAP). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The accompanying supplementary information contained in Schedules I is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by GAAP. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

*Consilium Partner Group, LLC*

February 28, 2020



# LOWE ENGINEERS, LLC

## BALANCE SHEET

December 31, 2019

ASSETS		2019
<b>Current Assets</b>		
Accounts receivable	\$	3,730,962
Work in process		134,763
Prepaid expenses		268,232
Employee advances		1,936
TOTAL CURRENT ASSETS		4,135,893
<b>Property and Equipment</b>		
Computer equipment		539,712
Computer software & licenses		346,376
Furniture and fixtures		235,626
Equipment		1,118,302
Leasehold improvements		17,612
Trucks & boats		1,635,790
Less accumulated depreciation		(1,897,013)
TOTAL PROPERTY AND EQUIPMENT		1,996,405
<b>Other Assets</b>		
Intangible assets		19,839
Goodwill		550,700
Less: Accumulated amortization		(16,847)
TOTAL OTHER ASSETS		553,692
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>6,685,990</b>
<b>LIABILITIES AND MEMBERS' EQUITY</b>		
<b>Current Liabilities</b>		
Bank overdraft	\$	278,804
Accounts payable		1,144,123
Salaries payable		353,313
Line of credit		602,459
Line of credit- related party		125,000
Current portion of notes payable		586,355
Other current liabilities		69,005
TOTAL CURRENT LIABILITIES		3,159,059
<b>Long-Term Liabilities</b>		
Notes payable- related party	\$	290,000
Notes payable		1,396,738
TOTAL LONG-TERM LIABILITIES		1,686,738
<b>TOTAL LIABILITIES</b>	<b>\$</b>	<b>4,845,797</b>
<b>Members' Equity</b>		
Members' equity		1,170,722
Contributions		16,717
Distributions		(118,946)
Net income/(loss)		771,700
TOTAL MEMBERS' EQUITY		1,840,193
<b>TOTAL LIABILITIES AND MEMBERS' EQUITY</b>	<b>\$</b>	<b>6,685,990</b>

# LOWE ENGINEERS, LLC

## STATEMENT OF OPERATIONS

For the Year Ended December 31, 2019

	2019	%
<b>Revenue</b>	<b>\$ 17,512,658</b>	<b>100.00</b>
<b>Operating Expenses</b>		
Salaries & wages	9,906,782	56.57
Contract labor	1,677,531	9.58
Taxes - payroll	792,340	4.52
Employee benefits	785,090	4.48
Rent	441,040	2.52
Travel expenses	416,059	2.38
Depreciation & amortization	310,561	1.77
Equipment rental	268,092	1.53
Interest	267,111	1.53
Insurance	218,347	1.25
Licenses & permits	212,962	1.22
Vehicle expense	205,176	1.17
Consulting services	159,333	0.91
Retirement plan expense	147,240	0.84
Office supplies	144,876	0.83
Advertising and marketing	131,835	0.75
Professional fees	127,358	0.73
Field supplies	118,225	0.68
Telephone expenses	98,952	0.57
Training	72,373	0.41
Other operating expenses	45,381	0.26
Repairs & maintenance	34,186	0.20
Professional dues	33,376	0.19
Payroll service fees	31,786	0.18
Printing & reproduction	29,505	0.17
Bank service charges	28,372	0.16
Postage & delivery	12,568	0.07
Meals and entertainment	6,077	0.03
<b>TOTAL OPERATING EXPENSES</b>	<b>16,722,534</b>	<b>95.4883</b>
<b>Other Expenses</b>		
Loss on disposal of property & equipment	18,424	0.11
<b>TOTAL OTHER EXPENSES</b>	<b>18,424</b>	<b>0.11</b>
<b>TOTAL EXPENSES</b>	<b>\$ 16,740,958</b>	<b>95.59</b>
<b>NET INCOME</b>	<b>\$ 771,700</b>	<b>4.41</b>

See independent accountants' compilation report.

# LOWE ENGINEERS, LLC

## SCHEDULE I SELECTED FINANCIAL RATIOS

For the Year Ended December 31, 2019

---

	<u>2019</u>
<b>Liquidity ratios</b>	
Cash ratio	(0.09)
Current ratio	1.31
<b>Financial leverage ratios</b>	
Debt ratio	0.72
Debt to equity ratio	2.63
<b>Profitability ratios</b>	
Return on equity	0.42
Return on assets	0.12

*See independent accountants' compilation report.*

This financial document is Proprietary and Confidential to Lowe Engineers, LLC. This exemption is based on federal Freedom of Information Act (FOIA) Exemption 4, which protects trade secrets and commercial or financial information that could harm the competitive posture or business interests of a company.

**LOWE ENGINEERS, LLC**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**  
**WITH**  
**INDEPENDENT ACCOUNTANTS' COMPILATION REPORT**



**PROPRIETARY AND CONFIDENTIAL**



## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Members  
Lowe Engineers, LLC  
Atlanta, Georgia

Management is responsible for the accompanying financial statements and supplementary information of Lowe Engineers, LLC (a partnership), which comprise the balance sheet as of December 31, 2018, and the related statement of operations and members' equity and the supplementary information contained in Schedule I for the year then ended in accordance with the accounting principles generally accepted in the United States of America (GAAP). The supplementary information contained in Schedule I is presented for purposes of additional analysis and is not a required part of the basic financial statements. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements or supplementary information nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements or supplementary information.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by GAAP. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

*Consilium Partner Group, LLC*

February 8, 2019

# LOWE ENGINEERS, LLC

## BALANCE SHEET

December 31, 2018

ASSETS		2018
<b>Current Assets</b>		
Accounts receivable	\$	1,946,229
Work in process		577,694
Prepaid expenses		308,501
Employee advances		13,671
Security deposit		3,994
TOTAL CURRENT ASSETS		2,850,089
<b>Property and Equipment</b>		
Computer equipment		376,334
Computer software & licenses		338,945
Furniture and fixtures		201,726
Equipment		718,823
Leasehold improvements		17,612
Trucks & boats		1,477,281
Less accumulated depreciation		(1,667,964)
TOTAL PROPERTY AND EQUIPMENT		1,462,757
<b>Other Assets</b>		
Intangible assets		19,839
Less: Accumulated amortization		(7,164)
Investment in Team Enviro ATL JV		17,220
Goodwill		300,000
TOTAL OTHER ASSETS		329,895
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>4,642,741</b>
<b>LIABILITIES AND MEMBERS' EQUITY</b>		
<b>Current Liabilities</b>		
Bank overdraft	\$	215,049
Accounts payable		1,018,101
Salaries payable		181,593
Line of credit		472,306
Line of credit- related party		125,000
Current portion of notes payable		516,813
Other current liabilities		31,217
TOTAL CURRENT LIABILITIES		2,560,079
<b>Long-Term Liabilities</b>		
Notes payable- related party	\$	190,000
Notes payable		721,940
TOTAL LONG-TERM LIABILITIES		911,940
<b>TOTAL LIABILITIES</b>	<b>\$</b>	<b>3,472,019</b>
<b>Members' Equity</b>		
Members' equity		885,943
Distributions		(161,111)
Net income/(loss)		445,890
TOTAL MEMBERS' EQUITY		1,170,722
<b>TOTAL LIABILITIES AND MEMBERS' EQUITY</b>	<b>\$</b>	<b>4,642,741</b>

# LOWE ENGINEERS, LLC

## STATEMENT OF OPERATIONS ACCRUAL BASIS

For the Year Ended December 31, 2018

	2018	%
<b>Revenue</b>	<b>\$ 12,354,555</b>	<b>100.00</b>
<b>Operating Expenses</b>		
Salaries & wages	6,977,064	56.47
Contract labor	983,590	7.96
Taxes - payroll	592,489	4.80
Employee benefits	449,219	3.64
Travel expenses	372,684	3.02
Rent	347,846	2.82
Depreciation & amortization	238,508	1.93
Advertising and marketing	228,421	1.85
Vehicle expense	187,709	1.52
Insurance	168,533	1.36
Equipment rental	145,604	1.18
Consulting services	142,946	1.16
Interest	136,278	1.10
Office supplies	125,960	1.02
Retirement plan expense	113,483	0.92
Licenses & permits	109,361	0.89
Field supplies	107,429	0.87
Professional fees	102,442	0.83
Telephone expenses	83,422	0.68
Training	81,225	0.66
Bank service charges	42,796	0.35
Professional dues	32,172	0.26
Printing & reproduction	31,647	0.26
Repairs & maintenance	22,288	0.18
Other operating expenses	20,574	0.17
Payroll service fees	20,271	0.16
Postage & delivery	8,752	0.07
Meals and entertainment	3,287	0.03
<b>TOTAL OPERATING EXPENSES</b>	<b>11,876,000</b>	<b>96.1265</b>
<b>Other Expenses</b>		
Loss on disposal of property & equipment	32,665	0.26
<b>TOTAL OTHER EXPENSES</b>	<b>32,665</b>	<b>0.26</b>
<b>TOTAL EXPENSES</b>	<b>\$ 11,908,665</b>	<b>96.39</b>
<b>NET INCOME</b>	<b>\$ 445,890</b>	<b>3.61</b>

See independent accountants' compilation report.

**LOWE ENGINEERS, LLC**  
**STATEMENT OF MEMBERS' EQUITY**  
**For the Year Ended December 31, 2018**

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	<u>2018</u>
<b>Members' Equity at Beginning of Year</b>	<b>\$ 870,575</b>
Prior period adjustment	15,368
Current year net income	445,890
Distributions	<u>(161,111)</u>
<b>Members' Equity at End of Year</b>	<b><u>\$ 1,170,722</u></b>

*See independent accountants' compilation report.*

4  
**PROPRIETARY AND CONFIDENTIAL**



**SUPPLEMENTAL INFORMATION**

# LOWE ENGINEERS, LLC

## SCHEDULE I SELECTED FINANCIAL RATIOS

For the Year Ended December 31, 2018

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	2018
<b>Liquidity ratios</b>	
Cash ratio	(0.08)
Current ratio	1.11
<b>Financial leverage ratios</b>	
Debt ratio	0.75
Debt to equity ratio	2.97
<b>Profitability ratios</b>	
Return on equity	0.38
Return on assets	0.10

*See independent accountants' compilation report.*

6  
PROPRIETARY AND CONFIDENTIAL

This financial document is Proprietary and Confidential to Lowe Engineers, LLC. This exemption is based on federal Freedom of Information Act (FOIA) Exemption 4, which protects trade secrets and commercial or financial information that could harm the competitive posture or business interests of a company.

**LOWE ENGINEERS, LLC**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2017 AND 2016**

**LOWE ENGINEERS, LLC**  
**TABLE OF CONTENTS**  
**DECEMBER 31, 2017 AND 2016**

---

<b>INDEPENDENT ACCOUNTANTS' COMPILATION REPORT</b>	<b>1</b>
<b>FINANCIAL STATEMENTS</b>	
Balance Sheets	2
Statements of Operations and Members' Capital	4
<b>SUPPLEMENTARY INFORMATION</b>	
<b>INDEPENDENT ACCOUNTANTS' COMPILATION REPORT ON     SUPPLEMENTARY INFORMATION</b>	<b>5</b>
Statements of Financial Ratios	6



## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Members  
Lowe Engineers, LLC

Management is responsible for the accompanying financial statements of Lowe Engineers, LLC (a partnership), which comprise the balance sheets as of December 31, 2017 and 2016, and the related statements of operations and members' capital for the years then ended in accordance with accounting principles generally accepted in the United States of America (GAAP). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all the disclosures and the statements of cash flows required by GAAP. If the omitted disclosures and the statements of cash flows were included in financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

*Warren Averett, LLC*

Atlanta, GA  
July 10, 2018

**LOWE ENGINEERS, LLC**  
**BALANCE SHEETS**  
**DECEMBER 31, 2017 AND 2016**

<b>ASSETS</b>		
	<b>2017</b>	<b>2016</b>
<b>CURRENT ASSETS</b>		
Accounts receivable	\$ 1,361,242	\$ 1,282,095
Due from partners	76,706	70,000
Work in process	120,394	49,389
Prepaid expenses	319,883	253,830
Employee advances	23,375	14,330
Security deposit	-	4,867
Due from insurance	-	46,907
Total current assets	<u>1,901,600</u>	<u>1,721,418</u>
<b>PROPERTY AND EQUIPMENT</b>		
Furniture and fixtures	175,176	176,579
Computer equipment	222,432	399,133
Computer software & licenses	324,363	524,220
Equipment	765,687	721,247
Leasehold improvements	17,612	17,612
Trucks	<u>1,191,672</u>	<u>1,084,294</u>
	2,696,942	2,923,085
Less: Accumulated depreciation	<u>(1,488,294)</u>	<u>(1,711,927)</u>
Net property and equipment	1,208,648	1,211,158
<b>OTHER ASSETS</b>		
Intangible assets	19,839	19,839
Less: Accumulated amortization	(5,842)	(4,519)
Goodwill	<u>300,000</u>	<u>300,000</u>
Total other assets	<u>313,997</u>	<u>315,320</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 3,424,245</u></u>	<u><u>\$ 3,247,896</u></u>

See independent accountants' compilation report

**LOWE ENGINEERS, LLC**  
**BALANCE SHEETS – CONTINUED**  
**DECEMBER 31, 2017 AND 2016**

<b>LIABILITIES AND MEMBERS' EQUITY</b>		
	<b>2017</b>	<b>2016</b>
<b>CURRENT LIABILITIES</b>		
Bank overdraft	\$ 170,197	\$ 76,462
Accounts payable	1,011,991	953,357
Salaries payable	106,994	82,910
Retirement plan payable	-	47,329
Line of credit	488,452	493,772
Line of credit – related party	125,000	125,000
Current portion of notes payable	192,248	255,113
Leases payable	872	32,660
Total current liabilities	2,095,754	2,066,603
<b>LONG-TERM LIABILITIES</b>		
Notes payable – related party	60,000	-
Notes payable	397,916	453,684
Total long-term liabilities	457,916	453,684
<b>TOTAL LIABILITIES</b>	2,553,670	2,520,287
<b>MEMBERS' EQUITY</b>	870,575	727,609
<b>TOTAL LIABILITIES AND MEMBERS' EQUITY</b>	<b>\$ 3,424,245</b>	<b>\$ 3,247,896</b>

See independent accountants' compilation report

**LOWE ENGINEERS, LLC**  
**STATEMENTS OF OPERATIONS AND MEMBERS' CAPITAL**  
**FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016**

	<u>2017</u>	<u>2016</u>
<b>REVENUE</b>	\$ 9,913,967	\$ 8,148,938
<b>DIRECT OPERATING COSTS</b>	<u>5,363,359</u>	<u>4,411,799</u>
<b>GROSS PROFIT</b>	4,550,608	3,737,139
<b>INDIRECT OPERATING COSTS</b>	<u>4,329,921</u>	<u>3,667,182</u>
<b>OPERATING INCOME</b>	220,687	69,957
<b>OTHER EXPENSE</b>		
Loss on disposal of property & equipment	<u>30,761</u>	<u>491</u>
<b>NET INCOME</b>	<u>189,926</u>	<u>69,466</u>
<b>MEMBERS' CAPITAL AT BEGINNING OF YEAR</b>	727,609	708,461
Distributions	<u>(46,960)</u>	<u>(50,318)</u>
<b>MEMBERS' CAPITAL AT END OF YEAR</b>	<u><u>\$ 870,575</u></u>	<u><u>\$ 727,609</u></u>

See independent accountants' compilation report

## **SUPPLEMENTARY INFORMATION**



**INDEPENDENT ACCOUNTANTS' COMPILATION REPORT  
ON SUPPLEMENTARY INFORMATION**

To the Members  
Lowe Engineers, LLC

Our report on our preparation of the basic financial statements of Lowe Engineers, LLC as of and for the years ended December 31, 2017 and 2016 appears on page 1. The supplementary information that follows is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

*Warren Averett, LLC*

Atlanta, Georgia  
July 10, 2018

**LOWE ENGINEERS, LLC**  
**STATEMENTS OF FINANCIAL RATIOS**  
**FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016**

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	<b>2017</b>	<b>2016</b>
<b>Liquidity ratios</b>		
Cash ratio	(0.08)	(0.04)
Current ratio	0.91	0.83
<b>Financial leverage ratios</b>		
Debt to equity ratio	0.53	0.62
Total debt to equity ratio	0.13	0.14
<b>Profitability ratios</b>		
Return on equity	0.22	0.10

See independent accountants' compilation report

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC

FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION

December 31, 2020 and 2019

## TABLE OF CONTENTS

	Page No.
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS	
Balance Sheets	3
Statements of Income	4
Statements of Changes in Members' Equity	5
Statements of Cash Flows	6
Notes to Financial Statements	7
SUPPLEMENTARY INFORMATION	
Schedules of Operating Expenses	17

## INDEPENDENT AUDITOR'S REPORT

Executive Management Committee  
Corporate Environmental Risk Management, LLC

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Corporate Environmental Risk Management, LLC (the Company) which comprise the balance sheets as of December 31, 2020 and 2019, and the related statements of income, changes in members' equity, and cash flows for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); this includes 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.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the significant accounting estimates made by management, as well evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Corporate Environmental Risk Management, LLC as of December 31, 2020 and 2019, and the results of its operations and its cash flows for the years then ended in accordance with U.S. GAAP.



**Other Matter**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedules of Operating Expenses 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 audits 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 U.S. GAAP. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in black ink that reads "TJS Deemer Dana LLP". The signature is written in a cursive, flowing style.

Atlanta, Georgia  
June 3, 2021

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
BALANCE SHEETS  
December 31,

	2020	2019
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,971,311	\$ 790,241
Accounts receivable, net	4,012,214	3,531,046
Employee receivables	3,022	1,527
Contract assets, net	374,810	366,154
Prepaid expenses	128,903	31,308
Total current assets	6,490,260	4,720,276
PROPERTY AND EQUIPMENT	704,466	835,008
OTHER ASSETS		
Investment in joint ventures	7,800	3,272
Security deposits	29,236	28,826
Total other assets	37,036	32,098
	<u>\$ 7,231,762</u>	<u>\$ 5,587,382</u>
LIABILITIES AND MEMBERS' EQUITY		
CURRENT LIABILITIES		
Line of credit	\$ 175,000	\$ 940,079
Current portion of long-term debt	1,378,381	353,958
Accounts payable	408,008	642,086
Accrued liabilities	1,521,447	575,434
Deferred lease incentive	32,118	25,718
Total current liabilities	3,514,954	2,537,275
NONCURRENT LIABILITIES		
Long-term debt, net of current portion	1,038,988	824,608
Deferred lease incentive	57,290	89,408
Total noncurrent liabilities	1,096,278	914,016
MEMBERS' EQUITY	2,620,530	2,136,091
	<u>\$ 7,231,762</u>	<u>\$ 5,587,382</u>

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
STATEMENTS OF INCOME  
Years Ended December 31,

	<u>2020</u>	<u>Percentage of Fees Earned</u>	<u>2019</u>	<u>Percentage of Fees Earned</u>
FEES EARNED	\$ 16,771,412	100.00 %	\$ 13,504,739	100.00 %
DIRECT PROJECT COSTS				
Direct labor	4,545,336	27.10	4,191,973	31.04
Other project costs	<u>3,540,428</u>	<u>21.11</u>	<u>1,651,367</u>	<u>12.23</u>
	<u>8,085,764</u>	<u>48.21</u>	<u>5,843,340</u>	<u>43.27</u>
Gross profit	8,685,648	51.79	7,661,399	56.73
OPERATING EXPENSES	<u>7,786,483</u>	<u>46.43</u>	<u>7,221,429</u>	<u>53.47</u>
INCOME FROM OPERATIONS	899,165	5.36	439,970	3.26
OTHER INCOME (EXPENSE)				
Interest expense, net	(67,570)	(0.40)	(115,305)	(0.85)
Investment gain (loss)	4,528	0.03	(740)	(0.01)
Gain on disposal of assets	3,090	0.02	500	0.00
Miscellaneous income (loss)	<u>168,226</u>	<u>1.00</u>	<u>(75,023)</u>	<u>(0.56)</u>
Total other income (expense)	<u>108,274</u>	<u>0.65</u>	<u>(190,568)</u>	<u>(1.41)</u>
NET INCOME	<u><u>\$ 1,007,439</u></u>	<u><u>6.01 %</u></u>	<u><u>\$ 249,402</u></u>	<u><u>1.85 %</u></u>

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
 STATEMENTS OF CHANGES IN MEMBERS' EQUITY  
 Years Ended December 31,

BALANCE, DECEMBER 31, 2018	\$ 2,137,224
Net income	249,402
Distributions	<u>(250,535)</u>
BALANCE, DECEMBER 31, 2019	2,136,091
Net income	1,007,439
Distributions	<u>(523,000)</u>
BALANCE, DECEMBER 31, 2020	<u><u>\$ 2,620,530</u></u>

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
STATEMENTS OF CASH FLOWS  
Years Ended December 31,

	2020	2019
OPERATING ACTIVITIES		
Net income	\$ 1,007,439	\$ 249,402
Adjustments to reconcile net income to net cash provided by (used in) operating activities:		
Depreciation	272,445	253,207
Gain on disposal of assets	(3,090)	(500)
(Gain) loss from joint ventures	(4,528)	740
Bad debt expense	112,723	80,988
Changes in:		
Accounts receivable	(593,891)	209,254
Employee receivable	(1,495)	(492)
Contract assets and liabilities, net	(8,656)	(18,618)
Prepaid expenses	(97,595)	5,958
Deposits	(410)	(923)
Accounts payable	(234,078)	82,627
Accrued liabilities	946,013	276,407
Deferred lease incentive	(25,718)	(19,448)
Net cash provided by operating activities	1,369,159	1,118,602
INVESTING ACTIVITIES		
Purchase of property and equipment	(62,515)	(98,661)
Contribution to joint venture	-	(338)
Proceeds from sale of equipment	750	-
Net cash used in investing activities	(61,765)	(98,999)
FINANCING ACTIVITIES		
Decrease in line of credit	(765,079)	(120,000)
Proceeds from PPP loan	1,519,260	-
Payments on long-term debt	(357,505)	(340,676)
Distributions to members	(523,000)	(250,535)
Net cash used in financing activities	(126,324)	(711,211)
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,181,070	308,393
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	790,241	481,849
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 1,971,311</u>	<u>\$ 790,241</u>
SUPPLEMENTAL DISCLOSURES		
Interest paid	\$ 68,153	\$ 116,316
Noncash investing and financing activities:		
Property purchased through financing	\$ 77,048	\$ 367,230



CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
Years Ended December 31, 2020 and 2019

**NOTE 1. DESCRIPTION OF BUSINESS**

Corporate Environmental Risk Management (the Company) is a Georgia limited liability company. Organized in 1995, the Company is a full-service minority owned and operated environmental, engineering, and program management consulting and contracting firm headquartered in Atlanta, Georgia. The Company provides professional services to transportation, water, energy, environmental, federal and facility clients throughout the southeast United States of America.

The Company's work is generally performed under time-and-material, fixed-price, or modified fixed-price contracts. The length of the Company's contracts varies, but because the Company generally contracts the larger jobs in phases, the average length is less than one year.

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following is a summary of significant accounting policies utilized in the financial statements, which were prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Recent Accounting Pronouncements

The FASB issued ASU No. 2016-02 - *Leases* (Topic 842), which requires lessees to recognize assets and liabilities on the balance sheet for almost every lease and to disclose qualitative and quantitative information about lease transactions, such as information about variable lease payments and options to renew and terminate leases. The effective date of the amendment for the Company is for annual reporting periods beginning after December 15, 2021.

Estimates

The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash Equivalents

For purposes of the statement of cash flows, the Company considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Accounts Receivable

Accounts receivable are reported at their estimated net realizable value. An allowance for doubtful accounts is recorded based upon management's estimate of uncollectible accounts, determined by an analysis of specific customer accounts and a general reserve based upon the aging of outstanding balances. Past due balances and delinquent receivables are charged against the allowance when they are determined to be uncollectible by management. The Company does not charge interest on outstanding balances.

Property and Equipment

Property and equipment are recorded at cost. Depreciation, for financial statement purposes, is provided over the estimated useful lives of the assets, computed substantially by the straight-line method, ranging from three to fifteen years. For income tax purposes, the Company uses accelerated depreciation methods. Maintenance and repairs are charged to expense as incurred. When assets are retired or disposed of, appropriate adjustments are made to the related cost and accumulated depreciation accounts and the resulting gains or losses, if any, are reflected in other income (expense).

Investments in Nonconsolidated Joint Ventures

Investments in joint ventures in which the Company exercises influence over operations are carried on the equity method, under which cost is adjusted for the Company's share of joint venture's income or loss and for distributions. The Company participates in joint ventures for the purpose of proposing, negotiating, and executing projects. Services performed by the Company and billed to joint ventures for third party clients are recorded as revenues in the period such services are rendered.

Advertising

The Company expenses advertising costs as incurred. The expense was \$13,686 and \$33,868 for the years ended December 31, 2020 and 2019, respectively.

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
Years Ended December 31, 2020 and 2019

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

Income Taxes

The Company files its income tax returns on the cash basis of accounting. With the consent of its members, the Company has elected under the Internal Revenue Code to be taxed as an S Corporation beginning January 1, 2019. Prior to January 1, 2019, the Company was taxed as a partnership. In lieu of corporate income taxes, the members of an S Corporation are taxed on their proportionate share of the Company's taxable income. Therefore, no provision or liability for federal income taxes has been included in the financial statements. Distributions are paid to the members to assist in paying personal income taxes.

The Company accounts for uncertainties in income taxes by evaluating its tax positions. Management has concluded that the Company has taken no uncertain tax positions as of December 31, 2020 and 2019 that require adjustment to the financial statements to comply with authoritative guidance. With few exceptions, the Company is no longer subject to income tax examinations by the U.S. federal, state, or local taxing authorities for years before 2017.

Reclassifications

Certain reclassifications were made to the 2019 balances to conform to the 2020 classifications. There was no effect on net income.

Subsequent Events

Subsequent events have been evaluated for potential recognition and/or disclosure through June 3, 2021. This represents the date the financial statements were available to be issued. Subsequent events after this date have not been evaluated.

**NOTE 3. REVENUE RECOGNITION**

On January 1, 2019, the Company adopted ASC 606, "Revenue from Contracts with Customers", which supersedes most current revenue recognition guidance, including industry-specific guidance. The Company adopted the standard on a modified retrospective basis which results in no restatement of the comparative periods presented and a cumulative effect adjustment to retained earnings as of the date of adoption. As part of the adoption, the new standard was applied only to those contracts that were not substantially completed as of the date of adoption. There was no effect to retained earnings at the date of adoption.

To determine the proper revenue recognition method for contracts under ASC 606, the Company evaluated whether multiple contracts should be combined and accounted for as a single contract and whether the combined or single contract should be accounted for as having more than one performance obligation. The decision to combine a group of contracts or separate a combined or single contract into multiple performance obligations may impact the amount of revenue recorded in a given period. Contracts are considered to have a single performance obligation if the promises are not separately identifiable from other promises in the contracts.

At contract inception, the Company assesses the goods or services promised in a contract and identify, as a separate performance obligation, each distinct promise to transfer goods or services to the customer. The identified performance obligations represent the "unit of account" for purposes of determining revenue recognition. In order to properly identify separate performance obligations, the Company applies judgment in determining whether each good or service provided is: (a) capable of being distinct, whereby the customer can benefit from the good or service either on its own or together with other resources that are readily available to the customer, and (b) distinct within the context of the contract, whereby the transfer of the good or service to the customer is separately identifiable from other promises in the contract.

Contracts are often modified to account for changes in contract specifications and requirements. The Company considers contract modifications to exist when the modification either creates new or changes the existing enforceable rights and obligations. Most of the Company's contract modifications are for goods or services that are not distinct from existing contracts due to the significant integration provided or significant interdependencies in the context of the contract and are accounted for as if they were part of the original contract. The effect of a contract modification on the transaction price and the Company's measure of progress for the performance obligation to which it relates, is recognized as an adjustment to revenue (either as an increase in or a reduction of revenue) on a cumulative catchup basis.

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
Years Ended December 31, 2020 and 2019

**NOTE 3. REVENUE RECOGNITION, continued**

The Company accounts for contract modifications as a separate contract when the modification results in the promise to deliver additional goods or services that are distinct and the increase in price of the contract is for the same amount as the stand-alone selling price of the additional goods or services included in the modification.

The transaction price represents the amount of consideration to which the Company expects to be entitled in exchange for transferring promised goods or services to customers. The consideration promised within a contract may include fixed amounts, variable amounts, or both. The majority of the Company's contracts are time-and-material. Revenue for variable consideration is recognized when it is probable that a significant reversal in the amount of cumulative revenue recognized for the contract will not occur. The Company estimates the amount of revenue to be recognized on variable consideration using either the expected value or the most likely amount method, whichever is expected to better predict the amount of consideration to be received.

Claims are amounts in excess of agreed contract prices that the Company seeks to collect from clients or other third parties for delays, errors in specifications and designs, contract terminations, change orders in dispute or unapproved as to both scope and price, or other causes of unanticipated additional costs. The Company reserves amounts to account for claims in which the revenue arising from those claims cannot be determined.

For contracts with multiple performance obligations, the Company allocates the transaction price to each performance obligation using a best estimate of the standalone selling price of each distinct good or service in the contract. The standalone selling price is typically determined using the estimated cost of the contract plus a margin approach. For contracts containing variable consideration, the Company allocates the variability to a specific performance obligation within the contract if such variability relates specifically to the Company's efforts to satisfy the performance obligation or transfer the distinct good or service, and the allocation depicts the amount of consideration to which the Company expects to be entitled.

The Company recognizes revenue over time as the related performance obligation is satisfied by transferring control of a promised good or service to customers. Progress toward complete satisfaction of the performance obligation is primarily measured using a cost-to-cost measure of progress method. The cost input is based primarily on contract cost incurred to date compared to total estimated contract cost. This measure includes forecasts based on the best information available and reflects the Company's judgment to faithfully depict the value of the services transferred to the customer. For certain on-call engineering or consulting and similar contracts, the Company recognizes revenue in the amount which there is the right to invoice the customer if that amount corresponds directly with the value of the Company's performance completed to date.

Costs to obtain contracts ("pre-bid costs") that are not expected to be recovered from the customer are expensed as incurred and included in general and administrative expenses on the statements of operations.

Due to uncertainties inherent in the estimation process, it is possible that estimates of costs to complete a performance obligation will be revised in the near-term. For those performance obligations for which revenue is recognized using a cost-to-cost measure of progress method, changes in total estimated costs, and related progress towards complete satisfaction of the performance obligation, are recognized on a cumulative catch-up basis in the period in which the revisions to the estimates are made. When the current estimate of total costs indicates a loss, a provision for the entire estimated loss on the contract is made in the period in which the loss becomes evident.

***Contract Types***

The Company's services are performed under three principal types of fee types within a contract: fixed-price, time-and-material and modified fixed-price.

Customer payments on contracts are typically due within 30 days of billing, depending on the contract.

***Fixed-Price.*** Under fixed-price contracts, clients pay the Company an agreed fixed-amount negotiated in advance for a specified scope of work.

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
Years Ended December 31, 2020 and 2019

**NOTE 3. REVENUE RECOGNITION, continued**

*Time-and-Materials.* Under time-and-materials contracts, the Company negotiates hourly billing rates and charges clients based on the actual time spent on a project. In addition, clients reimburse us the Company for actual out-of-pocket costs for materials and other direct incidental expenditures that are incurred in connection with performance under the contract. Most time-and-material contracts are subject to maximum contract values, and may include annual billing rate adjustment provisions.

*Modified Fixed-Price.* Under modified fixed price contracts, the Company is reimbursed for allowed or otherwise defined costs incurred plus a negotiated fee. The contracts may also include incentives for various performance criteria, including quality, timeliness, ingenuity, safety and cost-effectiveness. In addition, the Company's costs are generally subject to review by clients and regulatory audit agencies, and such reviews could result in costs being disputed as non-reimbursable under the terms of the contract.

*Adoption*

Upon adoption on January 1, 2019, under the modified retrospective method, the Company did not identify contracts that required a material adjustment, therefore no adjustment was recorded.

**Contract Assets and Contract Liabilities**

Customers are invoiced based on the contractual terms of each contract. However, the timing of revenue recognition may differ from the timing of invoice issuance. Contract assets represent revenue recognized in excess of the amounts for which the Company has the contractual right to bill customers. Such amounts are recoverable from customers based upon various measures of performance, including achievement of certain milestones or completion of a contract. In addition, many of the Company's time and materials arrangements are billed in arrears pursuant to contract terms that are standard within the industry, resulting in contract assets being recorded, as revenue is recognized in advance of billings.

Contract liabilities consist of billings in excess of revenue recognized. Contract liabilities decrease as the Company recognizes revenue from the satisfaction of the related performance obligation and increase as billings in advance of revenue recognition occur. Contract assets and liabilities are reported in a net position on a contract-by-contract basis at the end of each reporting period.

**Disaggregation of Revenue**

The Company disaggregates revenue by contract type and client sector, as the Company believes it best depicts how the nature, timing, and uncertainty of revenue and cash flows are affected by economic factors.

The following tables provide information about disaggregated revenue at December 31:

	2020	2019
<b>Contract Type</b>		
Fixed fee, including modified fixed fee	\$ 4,729,538	\$ 1,969,904
Time-and-material	12,041,874	11,534,835
	<u>\$ 16,771,412</u>	<u>13,504,739</u>
<b>Client Sector</b>		
Transportation	\$ 7,510,238	\$ 5,743,296
Water Resources	4,967,692	3,819,046
Energy	164,360	348,356
Facilities	3,902,708	2,090,956
Environmental	98,951	565,446
Federal	127,463	937,639
	<u>\$ 16,771,412</u>	<u>\$ 13,504,739</u>

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
Years Ended December 31, 2020 and 2019

**NOTE 4. CONCENTRATION OF RISK**

One client accounts for approximately 18% of fees earned and three clients account for approximately 33% of the outstanding accounts receivable at December 31, 2020. One client accounts for approximately 18% of fees earned and two clients account for approximately 28% of the outstanding accounts receivable at December 31, 2019.

A potential loss exposure could exist to the extent of any uninsured deposits in excess of \$250,000 that are maintained at individual institutions that become insolvent at a later date. There was a loss exposure of approximately \$1,440,000 and \$468,000 at December 31, 2020 and 2019, respectively.

**NOTE 5. ACCOUNTS RECEIVABLE**

Accounts receivable consisted of the following at December 31:

	2020	2019
Accounts receivable	\$ 4,131,283	\$ 3,622,943
Less: Allowance for doubtful accounts	119,069	91,897
	<u>\$ 4,012,214</u>	<u>\$ 3,531,046</u>

**NOTE 6. CONTRACT ASSETS**

Contract assets consisted of the following at December 31:

	2020	2019
Contract assets	\$ 635,526	\$ 564,716
Less: Reserve	260,716	198,562
	<u>\$ 374,810</u>	<u>\$ 366,154</u>

**NOTE 7. PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following at December 31:

	2020	2019
Transportation equipment	\$ 790,007	\$ 725,783
Furniture and fixtures	149,614	114,617
Office equipment	17,518	17,518
Computer and software	541,282	511,423
Survey equipment	257,888	257,888
Leasehold improvements	19,993	19,993
	<u>1,776,302</u>	<u>1,647,222</u>
Less accumulated depreciation and amortization	1,071,836	812,214
	<u>\$ 704,466</u>	<u>\$ 835,008</u>

Depreciation expense was \$272,445 and \$253,207 for the years ended December 31, 2020 and 2019, respectively.



CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
Years Ended December 31, 2020 and 2019

**NOTE 8. CAPITAL LEASES**

Property held under capital leases included in property and equipment is summarized as follows at December 31:

	2020	2019
Vehicles	\$ 125,566	\$ 48,518
Less accumulated depreciation	<u>20,775</u>	<u>8,086</u>
	<u>\$ 104,791</u>	<u>\$ 40,432</u>

The following is a summary of future minimum lease payments under capital leases at December 31, 2020:

Total future minimum lease payments	\$ 102,036
Less amount representing interest (A)	<u>1,647</u>
	<u>\$ 100,389</u>

(A) Amount necessary to reduce minimum lease payments to present value calculated at the interest rate implicit in the leases.

**NOTE 9. INVESTMENT IN JOINT VENTURE**

Joint ventures, the combination of two or more parties, are generally formed for the purpose of proposing, negotiating, and executing specific projects. Management of the joint venture is controlled by the joint venture executive committee, which is usually comprised of a representative of each joint venture partner. Generally, the ownership percentage is the percentage split of work to be performed by each joint venture partner.

The majority of the Company's nonconsolidated joint ventures does not have employees and incur minimal operating expenses. For these joint ventures, the Company's own employees perform work for the joint venture, which is then billed to a third-party client by the joint venture. These joint ventures function as a pass-through entity to bill the third-party client.

The services performed for these joint ventures and the cost associated with these services are included in engineering fees and direct project expenses in the statement of income. Investments in joint ventures as of

December 31, 2020 and 2019, respectively, and the related income (loss) for the years then ended consisted of the following:

		Investment	Income (loss)	Investment	Income (loss)
	%	December 31,	Year ended	December 31,	Year ended
	Ownership	2020	2020	2019	2019
AIS	25%	\$ 7,800	\$ 4,528	\$ 3,272	\$ (740)
		<u>\$ 7,800</u>	<u>\$ 4,528</u>	<u>\$ 3,272</u>	<u>\$ (740)</u>

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
Years Ended December 31, 2020 and 2019

**NOTE 10. LINE OF CREDIT**

In June 2020, the Company paid in full the line of credit with a maximum borrowing amount of \$2,000,000 with an interest rate of prime and a floor of 0%. In July 2020, the Company opened a line of credit with a financial institution with a maximum borrowing amount of \$2,500,000 with an interest at a rate of prime and a floor of 0%. All accounts and the personal guarantee of a member serve as collateral for the line of credit. The amount borrowed against the line was \$175,000 and \$940,079 for the years ended December 31, 2020 and 2019, respectively.

**NOTE 11. LONG-TERM DEBT**

Long-term debt consisted of the following at December 31:

	2020	2019
Bank notes payable, due in monthly installments of \$307 - \$1,710, including interest at 3.35% - 5.5%, maturing at various dates through September 2025; secured by vehicles.	\$ 252,240	\$ 347,697
Bank notes payable, due in monthly installments of \$6,795, including interest at 6.30%, through December 2020; secured by equipment.	-	78,824
Bank notes payable, due in monthly installments of \$964, including interest at 4.5%, maturing April 2023; secured by equipment and software of the Company.	21,673	32,279
Note payable related to member redemption, due in monthly installments of \$15,650, including interest of 5%, maturing December 2023; secured by membership interest.	522,160	679,552
Capital lease obligations payable in monthly installments totaling \$2,715, including interest at .38%-1.44%, maturing at various dates through October 2024; collateralized by vehicles.	102,036	40,214
Note payable dated April 21, 2020 to Truist Bank under the Paycheck Protection Program (PPP) in the amount of \$1,519,260; the term of the note is 24 months including interest at 1%. See additional details below.	1,519,260	-
	2,417,369	1,178,566
Less current maturities	1,378,381	353,958
Long-term debt, net of current maturities	<u>\$ 1,038,988</u>	<u>\$ 824,608</u>

Outstanding long-term debt matures as follows at December 31, 2020:

Year Ending December 31,	Capitalized Leases	Notes Payable	Total
2021	\$ 33,744	\$ 1,344,637	\$ 1,378,381
2022	33,535	703,161	736,696
2023	24,447	231,450	255,897
2024	10,310	21,457	31,767
2025 and thereafter	-	14,628	14,628
	<u>\$ 102,036</u>	<u>\$ 2,315,333</u>	<u>\$ 2,417,369</u>

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
Years Ended December 31, 2020 and 2019

**NOTE 11. LONG-TERM DEBT, continued**

For any anticipated slowing in operations, the Company applied for and received loan proceeds in the amount of \$1,519,260 from Truist Bank under the Paycheck Protection Program (PPP) in April 2020. The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act), provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and accrued interest are forgivable after twenty-four weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the twenty-four week period.

The unforgiven portion of the PPP loan is payable over two years at an interest rate of 1%, with a deferral of payments for the first ten months. The Company intends to use the proceeds for purposes consistent with the PPP. While the Company currently believes that its use of the loan proceeds will meet the conditions for forgiveness of the loan, the Company cannot provide assurances that it will not be ineligible for forgiveness of the loan, in whole or in part.

**NOTE 12. COMMITMENTS AND CONTINGENCIES**

The Company leases four office facilities and various equipment under operating lease agreements from third parties. The leases expire at various times through May 2023. The office facility rental expense was \$317,252 and \$318,618 for the years ended December 31, 2020 and 2019, respectively.

The future minimum lease payments required by these leases is as follows at December 31, 2020:

Year Ending December 31,	Facilities	Equipment	Total
2021	\$ 291,366	\$ 7,997	\$ 299,363
2022	268,897	3,012	271,909
2023	114,580	3,012	117,592
2024	-	1,255	1,255
2025 and thereafter	-	-	-
	<u>\$ 674,843</u>	<u>\$ 15,276</u>	<u>\$ 690,119</u>

Deferred minimum rent represents the amount of rent expense based upon a straight line method over the period of the lease term in excess of the cash paid for rent based upon the lease agreement. Increases and decreases in deferred minimum rent increase and decrease rent expense. Deferred minimum rent will amortize over the remaining lease term as follows:

Year Ending December 31,	Amount
2021	\$ 32,118
2022	38,648
2023	18,642
2024 and thereafter	-
	<u>\$ 89,408</u>

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
Years Ended December 31, 2020 and 2019

**NOTE 13. RELATED PARTY**

The Managing Director and owner of the Company serves as the Board Chair of a 501(c)(3) nonprofit corporation formed on December 29, 2020. The Company's contributions to the nonprofit corporation for the year ended December 31, 2020 was \$150,000.

**NOTE 14. EMPLOYEE BENEFIT PLANS**

The Company maintains an IRS 401(k) Profit Sharing Plan covering all eligible employees over 21 years of age and who have completed six months of service and a minimum of 1,000 hours. Plan participants may elect to contribute a portion of their compensation up to the maximum percentage permitted by the law. The Company may elect to match participant contributions equal to a discretionary percentage. The Company's match contribution for the years ended December 31, 2020 and 2019 was \$101,273 and \$78,769, respectively.

**NOTE 15. RISK AND UNCERTAINTIES**

The COVID-19 pandemic has caused significant economic dislocation in the United States and an unprecedented slowdown in economic activity, as many state and local governments have intermittently ordered non-essential businesses to close and residents to shelter in place at home. As a result of the pandemic, both businesses and consumers are experiencing interrupted income or unemployment. Given the ongoing and dynamic nature of the circumstances, it is difficult to predict the full impact of the COVID-19 outbreak on our business. The United States government has taken steps to attempt to mitigate some of the more severe anticipated economic effects of the coronavirus, including the passage of the CARES Act and subsequent legislation, but there can be no assurance that such steps will be effective or achieve their desired results in a timely fashion. The extent of such impact from the COVID-19 outbreak and related mitigation efforts will depend on future developments, which are highly uncertain, including, but not limited to, the duration and spread of the outbreak, its severity, the actions to contain the virus or treat its impact, and how quickly and to what extent normal economic and operating conditions can resume. This could cause a material, adverse effect on the Company's business, financial condition, liquidity and results of operations.

## SUPPLEMENTARY INFORMATION



CORPORATE ENVIRONMENTAL RISK MANAGEMENT  
SCHEDULES OF OPERATING EXPENSES  
Years Ended December 31,

	2020	2019
OPERATING EXPENSES		
Indirect labor	\$ 3,406,319	\$ 2,921,141
Employee benefits	831,624	861,416
Payroll taxes	736,526	688,506
Insurance expense	629,242	625,566
Building rent and utilities	335,358	338,108
Training and education	305,004	307,390
Depreciation expense	272,445	253,207
Charitable contributions	246,717	81,372
Computer expense	225,164	172,609
Professional fees	196,210	224,569
Bad debt expense/recovery	112,723	80,988
Professional dues/licenses/publications	84,417	87,685
Equipment lease and maintenance	56,937	95,511
Vehicle supplies and maintenance	56,031	87,434
Indirect travel and meals	51,824	165,405
Communication expense	51,220	41,052
Supplies	37,526	38,802
Contributions	34,800	19,515
Miscellaneous	32,889	15,995
Recruiting	30,512	11,011
Postage, freight, and reproduction	17,182	38,802
Business advertising	13,686	33,868
Other taxes	7,182	4,471
Fines and penalties	5,436	10,001
Repairs and maintenance	5,034	8,739
Bank service charges/fees	4,475	8,266
	<u>\$ 7,786,483</u>	<u>\$ 7,221,429</u>

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC

FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION

December 31, 2019 and 2018

## TABLE OF CONTENTS

	Page No.
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS	
Balance Sheets	3
Statements of Income	4
Statements of Changes in Members' Equity	5
Statements of Cash Flows	6
Notes to Financial Statements	7
SUPPLEMENTARY INFORMATION	
Schedules of Operating Expenses	17

## INDEPENDENT AUDITOR'S REPORT

Executive Management Committee  
Corporate Environmental Risk Management, LLC

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Corporate Environmental Risk Management, LLC (the Company) which comprise the balance sheets as of December 31, 2019 and 2018, and the related statements of income, changes in members' equity, and cash flows for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); this includes 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.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the significant accounting estimates made by management, as well evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Corporate Environmental Risk Management, LLC as of December 31, 2019 and 2018, and the results of its operations and its cash flows for the years then ended in accordance with U.S. GAAP.

**Other Matter**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedules of Operating Expenses 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 audits 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 U.S. GAAP. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in black ink that reads "TJS Deemer Dana LLP". The signature is written in a cursive, flowing style.

Duluth, Georgia  
May 4, 2020



CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
BALANCE SHEETS  
December 31,

	2019	2018
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 790,241	\$ 481,849
Accounts receivable, net	3,531,046	3,821,288
Employee receivables	1,527	1,035
Contract assets, net	366,154	369,201
Prepaid expenses	31,308	37,266
Total current assets	4,720,276	4,710,639
PROPERTY AND EQUIPMENT	835,008	621,824
OTHER ASSETS		
Investment in joint ventures	3,272	3,674
Security deposits	28,826	27,903
Total other assets	32,098	31,577
	<u>\$ 5,587,382</u>	<u>\$ 5,364,040</u>
LIABILITIES AND MEMBERS' EQUITY		
CURRENT LIABILITIES		
Line of credit	\$ 940,079	\$ 1,060,079
Current portion of long-term debt	353,958	242,999
Contract liabilities	-	21,665
Accounts payable	642,086	559,459
Accrued liabilities	575,434	299,027
Deferred lease incentive	25,718	19,448
Total current liabilities	2,537,275	2,202,677
NONCURRENT LIABILITIES		
Long-term debt, net of current portion	824,608	909,013
Deferred lease incentive	89,408	115,126
Total noncurrent liabilities	914,016	1,024,139
MEMBERS' EQUITY	<u>2,136,091</u>	<u>2,137,224</u>
	<u>\$ 5,587,382</u>	<u>\$ 5,364,040</u>

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
STATEMENTS OF INCOME  
Years Ended December 31,

	<u>2019</u>	<u>Percentage of Fees Earned</u>	<u>2018</u>	<u>Percentage of Fees Earned</u>
FEES EARNED	\$ 13,504,739	100.00 %	\$ 12,180,758	100.00 %
DIRECT PROJECT COSTS				
Direct labor	4,191,973	31.04	3,905,296	32.06
Other project costs	<u>1,651,367</u>	<u>12.23</u>	<u>1,354,357</u>	<u>11.12</u>
	<u>5,843,340</u>	<u>43.27</u>	<u>5,259,653</u>	<u>43.18</u>
Gross profit	7,661,399	56.73	6,921,105	56.82
OPERATING EXPENSES	<u>7,221,429</u>	<u>53.47</u>	<u>5,684,343</u>	<u>46.67</u>
INCOME FROM OPERATIONS	439,970	3.26	1,236,762	10.15
OTHER INCOME (EXPENSE)				
Interest expense, net	(115,305)	(0.85)	(52,431)	(0.43)
Investment loss	(740)	(0.01)	(605)	(0.00)
Gain (loss) on disposal of assets	500	0.00	(20,735)	(0.17)
Miscellaneous income (loss)	<u>(75,023)</u>	<u>(0.56)</u>	<u>2,830</u>	<u>0.02</u>
Total other expense	<u>(190,568)</u>	<u>(1.41)</u>	<u>(70,941)</u>	<u>(0.58)</u>
NET INCOME	<u><u>\$ 249,402</u></u>	<u><u>1.85 %</u></u>	<u><u>\$ 1,165,821</u></u>	<u><u>9.57 %</u></u>

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
STATEMENTS OF CHANGES IN MEMBERS' EQUITY  
Years Ended December 31,

BALANCE, DECEMBER 31, 2017	\$ 2,560,351
Net income	1,165,821
Distributions	<u>(1,588,948)</u>
BALANCE, DECEMBER 31, 2018	2,137,224
Net income	249,402
Distributions	<u>(250,535)</u>
BALANCE, DECEMBER 31, 2019	<u><u>\$ 2,136,091</u></u>

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
STATEMENTS OF CASH FLOWS  
Years Ended December 31,

	2019	2018
OPERATING ACTIVITIES		
Net income	\$ 249,402	\$ 1,165,821
Adjustments to reconcile net income to net cash provided by (used in) operating activities:		
Depreciation	253,207	167,163
(Gain) loss on disposal of assets	(500)	20,735
Loss from joint ventures	740	605
Bad debt expense	80,988	86,365
Changes in:		
Accounts receivable	209,254	(1,272,580)
Employee receivable	(492)	265
Contract assets and liabilities, net	(18,618)	(182,487)
Prepaid expenses	5,958	3,831
Deposits	(923)	(1,103)
Accounts payable	82,627	354,204
Accrued liabilities	276,407	(33,026)
Deferred lease incentive	(19,448)	34,391
Net cash provided by operating activities	1,118,602	344,184
INVESTING ACTIVITIES		
Purchase of property and equipment	(98,661)	(99,834)
Proceeds from short term investment	-	101,328
(Contribution to) distribution from joint venture	(338)	20,222
Net cash (used in) provided by investing activities	(98,999)	21,716
FINANCING ACTIVITIES		
Increase (decrease) in line of credit	(120,000)	541,000
Payments on long-term debt	(340,676)	(155,918)
Distributions to members	(250,535)	(759,664)
Net cash used in financing activities	(711,211)	(374,582)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	308,392	(8,681)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	481,849	490,531
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 790,241	\$ 481,849
SUPPLEMENTAL DISCLOSURES		
Interest paid	\$ 116,316	\$ 54,702
Noncash investing and financing activities:		
Property purchased through financing	\$ 367,230	\$ 240,794
Member's equity redemption financed portion	\$ -	\$ 829,284

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
Years Ended December 31, 2019 and 2018

**NOTE 1. DESCRIPTION OF BUSINESS**

Corporate Environmental Risk Management (the Company) is a Georgia limited liability company. Organized in 1995, the Company is a full-service minority owned and operated environmental, engineering, and program management consulting and contracting firm headquartered in Atlanta, Georgia. The Company provides professional services to governmental, transportation, education, energy, utility, and corporate clients throughout the southeast United States of America.

The Company's work is generally performed under time-and-material, fixed-price, or modified fixed-price contracts. The length of the Company's contracts varies, but because the Company generally contracts the larger jobs in phases, the average length is less than one year.

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following is a summary of significant accounting policies utilized in the financial statements, which were prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Adoption of New Accounting Standards

In May 2014, the Financial Accounting Standards Board (FASB) issued Auditing Standards Update (ASU) No. 2014-09 (ASC 606) - *Revenue from Contracts with Customers*, which outlines a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers and supersedes most current revenue recognition guidance, including industry-specific guidance. The guidance and the related ASUs were effective for annual reporting periods beginning after December 15, 2018. On January 1, 2019, the Company adopted ASC 606 using the modified retrospective method in which the new guidance was applied retrospectively to contracts that were not substantially completed as of the date of adoption. Results for the period beginning after January 1, 2019 have been presented under ASC 606, while prior period amounts have not been adjusted and continue to be reported in accordance with previous guidance. See Note 3.

Recent Accounting Pronouncements

The FASB issued ASU No. 2016-02 - *Leases* (Topic 842), which requires lessees to recognize assets and liabilities on the balance sheet for almost every lease and to disclose qualitative and quantitative information about lease transactions, such as information about variable lease payments and options to renew and terminate leases. The effective date of the amendment for the Company is for annual reporting periods beginning after December 15, 2020.

Estimates

The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash Equivalents

For purposes of the statement of cash flows, the Company considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Accounts Receivable

Accounts receivable are reported at their estimated net realizable value. An allowance for doubtful accounts is recorded based upon management's estimate of uncollectible accounts, determined by an analysis of specific customer accounts and a general reserve based upon the aging of outstanding balances. Past due balances and delinquent receivables are charged against the allowance when they are determined to be uncollectible by management. The Company does not charge interest on outstanding balances.

Property and Equipment

Property and equipment are recorded at cost. Depreciation, for financial statement purposes, is provided over the estimated useful lives of the assets, computed substantially by the straight-line method, ranging from three to fifteen years. For income tax purposes, the Company uses accelerated depreciation methods. Maintenance and repairs are charged to expense as incurred. When assets are retired or disposed of, appropriate adjustments are made to the related cost and accumulated depreciation accounts and the resulting gains or losses, if any, are reflected in other income (expense).

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
Years Ended December 31, 2019 and 2018

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

Investments in Nonconsolidated Joint Ventures

Investments in joint ventures in which the Company exercises influence over operations are carried on the equity method, under which cost is adjusted for the Company's share of joint venture's income or loss and for distributions. The Company participates in joint ventures for the purpose of proposing, negotiating, and executing projects. Services performed by the Company and billed to joint ventures for third party clients are recorded as revenues in the period such services are rendered.

Advertising

The Company expenses advertising costs as incurred. The expense was \$33,868 and \$15,154 for the years ended December 31, 2019 and 2018, respectively.

Income Taxes

The Company files its income tax returns on the cash basis of accounting. With the consent of its members, the Company has elected under the Internal Revenue Code to be taxed as an S Corporation beginning January 1, 2019. Prior to January 1, 2019, the Company was taxed as a partnership. In lieu of corporate income taxes, the members of an S Corporation are taxed on their proportionate share of the Company's taxable income. Therefore, no provision or liability for federal income taxes has been included in the financial statements. Distributions are paid to the members to assist in paying personal income taxes.

The Company accounts for uncertainties in income taxes by evaluating its tax positions. Management has concluded that the Company has taken no uncertain tax positions as of December 31, 2019 and 2018 that require adjustment to the financial statements to comply with authoritative guidance. With few exceptions, the Company is no longer subject to income tax examinations by the U.S. federal, state, or local taxing authorities for years before 2016.

Reclassifications

Certain reclassifications were made to the 2018 balances to conform to the 2019 classifications. There was no effect on net income.

Subsequent Events

Subsequent events have been evaluated for potential recognition and/or disclosure through May 4, 2020. This represents the date the financial statements were available to be issued. Subsequent events after this date have not been evaluated.

**NOTE 3. REVENUE RECOGNITION**

On January 1, 2019, the Company adopted ASC 606, "Revenue from Contracts with Customers", which supersedes most current revenue recognition guidance, including industry-specific guidance. The Company adopted the standard on a modified retrospective basis which results in no restatement of the comparative periods presented and a cumulative effect adjustment to retained earnings as of the date of adoption. As part of the adoption, the new standard was applied only to those contracts that were not substantially completed as of the date of adoption. There was no effect to retained earnings at the date of adoption.

To determine the proper revenue recognition method for contracts under ASC 606, the Company evaluated whether multiple contracts should be combined and accounted for as a single contract and whether the combined or single contract should be accounted for as having more than one performance obligation. The decision to combine a group of contracts or separate a combined or single contract into multiple performance obligations may impact the amount of revenue recorded in a given period. Contracts are considered to have a single performance obligation if the promises are not separately identifiable from other promises in the contracts.

At contract inception, the Company assesses the goods or services promised in a contract and identify, as a separate performance obligation, each distinct promise to transfer goods or services to the customer. The identified performance obligations represent the "unit of account" for purposes of determining revenue recognition. In order to



CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
Years Ended December 31, 2019 and 2018

**NOTE 3. REVENUE RECOGNITION, continued**

properly identify separate performance obligations, the Company applies judgment in determining whether each good or service provided is: (a) capable of being distinct, whereby the customer can benefit from the good or service either on its own or together with other resources that are readily available to the customer, and (b) distinct within the context of the contract, whereby the transfer of the good or service to the customer is separately identifiable from other promises in the contract.

Contracts are often modified to account for changes in contract specifications and requirements. The Company considers contract modifications to exist when the modification either creates new or changes the existing enforceable rights and obligations. Most of the Company's contract modifications are for goods or services that are not distinct from existing contracts due to the significant integration provided or significant interdependencies in the context of the contract and are accounted for as if they were part of the original contract. The effect of a contract modification on the transaction price and the Company's measure of progress for the performance obligation to which it relates, is recognized as an adjustment to revenue (either as an increase in or a reduction of revenue) on a cumulative catchup basis.

The Company accounts for contract modifications as a separate contract when the modification results in the promise to deliver additional goods or services that are distinct and the increase in price of the contract is for the same amount as the stand-alone selling price of the additional goods or services included in the modification.

The transaction price represents the amount of consideration to which the Company expects to be entitled in exchange for transferring promised goods or services to customers. The consideration promised within a contract may include fixed amounts, variable amounts, or both. The majority of the Company's contracts are time-and-material. Revenue for variable consideration is recognized when it is probable that a significant reversal in the amount of cumulative revenue recognized for the contract will not occur. The Company estimates the amount of revenue to be recognized on variable consideration using either the expected value or the most likely amount method, whichever is expected to better predict the amount of consideration to be received.

Claims are amounts in excess of agreed contract prices that the Company seeks to collect from clients or other third parties for delays, errors in specifications and designs, contract terminations, change orders in dispute or unapproved as to both scope and price, or other causes of unanticipated additional costs. The Company reserves amounts to account for claims in which the revenue arising from those claims cannot be determined.

For contracts with multiple performance obligations, the Company allocates the transaction price to each performance obligation using a best estimate of the standalone selling price of each distinct good or service in the contract. The standalone selling price is typically determined using the estimated cost of the contract plus a margin approach. For contracts containing variable consideration, the Company allocates the variability to a specific performance obligation within the contract if such variability relates specifically to the Company's efforts to satisfy the performance obligation or transfer the distinct good or service, and the allocation depicts the amount of consideration to which the Company expects to be entitled.

The Company recognizes revenue over time as the related performance obligation is satisfied by transferring control of a promised good or service to customers. Progress toward complete satisfaction of the performance obligation is primarily measured using a cost-to-cost measure of progress method. The cost input is based primarily on contract cost incurred to date compared to total estimated contract cost. This measure includes forecasts based on the best information available and reflects the Company's judgment to faithfully depict the value of the services transferred to the customer. For certain on-call engineering or consulting and similar contracts, the Company recognizes revenue in the amount which there is the right to invoice the customer if that amount corresponds directly with the value of the Company's performance completed to date.

Costs to obtain contracts ("pre-bid costs") that are not expected to be recovered from the customer are expensed as incurred and included in general and administrative expenses on the statements of operations.

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
Years Ended December 31, 2019 and 2018

**NOTE 3. REVENUE RECOGNITION, continued**

Due to uncertainties inherent in the estimation process, it is possible that estimates of costs to complete a performance obligation will be revised in the near-term. For those performance obligations for which revenue is recognized using a cost-to-cost measure of progress method, changes in total estimated costs, and related progress towards complete satisfaction of the performance obligation, are recognized on a cumulative catch-up basis in the period in which the revisions to the estimates are made. When the current estimate of total costs indicates a loss, a provision for the entire estimated loss on the contract is made in the period in which the loss becomes evident.

***Contract Types***

The Company's services are performed under three principal types of fee types within a contract: fixed-price, time-and-material and modified fixed-price.

Customer payments on contracts are typically due within 30 days of billing, depending on the contract.

***Fixed-Price.*** Under fixed-price contracts, clients pay the Company an agreed fixed-amount negotiated in advance for a specified scope of work.

***Time-and-Materials.*** Under time-and-materials contracts, the Company negotiates hourly billing rates and charges clients based on the actual time spent on a project. In addition, clients reimburse us the Company for actual out-of-pocket costs for materials and other direct incidental expenditures that are incurred in connection with performance under the contract. Most time-and-material contracts are subject to maximum contract values, and may include annual billing rate adjustment provisions.

***Modified Fixed-Price.*** Under modified fixed price contracts, the Company is reimbursed for allowed or otherwise defined costs incurred plus a negotiated fee. The contracts may also include incentives for various performance criteria, including quality, timeliness, ingenuity, safety and cost-effectiveness. In addition, the Company's costs are generally subject to review by clients and regulatory audit agencies, and such reviews could result in costs being disputed as non-reimbursable under the terms of the contract.

***Adoption***

Upon adoption on January 1, 2019, under the modified retrospective method, the Company did not identify contracts that required a material adjustment, therefore no adjustment was recorded.

**Contract Assets and Contract Liabilities**

Customers are invoiced based on the contractual terms of each contract. However, the timing of revenue recognition may differ from the timing of invoice issuance. Contract assets represent revenue recognized in excess of the amounts for which the Company has the contractual right to bill customers. Such amounts are recoverable from customers based upon various measures of performance, including achievement of certain milestones or completion of a contract. In addition, many of the Company's time and materials arrangements are billed in arrears pursuant to contract terms that are standard within the industry, resulting in contract assets being recorded, as revenue is recognized in advance of billings.

Contract liabilities consist of billings in excess of revenue recognized. Contract liabilities decrease as the Company recognizes revenue from the satisfaction of the related performance obligation and increase as billings in advance of revenue recognition occur. Contract assets and liabilities are reported in a net position on a contract-by-contract basis at the end of each reporting period.

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
Years Ended December 31, 2019 and 2018

**NOTE 3. REVENUE RECOGNITION, continued**

**Disaggregation of Revenue**

The Company disaggregates revenue by contract type and client sector, as the Company believes it best depicts how the nature, timing, and uncertainty of revenue and cash flows are affected by economic factors. The following tables provide information about disaggregated revenue and a reconciliation of the disaggregated revenue at December 31, 2019:

<b>Contract Type</b>	
Fixed fee, including modified fixed fee	\$ 1,969,904
Time-and-material	11,534,835
	<u>\$ 13,504,739</u>
<b>Client Sector</b>	
Transportation	\$ 5,743,296
Water Resources	3,819,046
Energy	348,356
Facilities	2,090,956
Environmental	565,446
Federal	937,639
	<u>\$ 13,504,739</u>

**NOTE 4. CONCENTRATION OF RISK**

One client accounts for approximately 18% of fees earned and two clients account for approximately 28% of the outstanding accounts receivable at December 31, 2019. One client accounts for approximately 27% of fees earned and two clients account for approximately 37% of the outstanding accounts receivable at December 31, 2018.

A potential loss exposure could exist to the extent of any uninsured deposits in excess of \$250,000 that are maintained at individual institutions that become insolvent at a later date. There was a loss exposure of approximately \$468,000 and \$99,500 at December 31, 2019 and 2018, respectively.

**NOTE 5. ACCOUNTS RECEIVABLE**

Accounts receivable consisted of the following at December 31:

	2019	2018
Accounts receivable	\$ 3,622,943	\$ 3,953,462
Less: Allowance for doubtful accounts	91,897	132,174
	<u>\$ 3,531,046</u>	<u>\$ 3,821,288</u>

**NOTE 6. CONTRACT ASSETS**

Contract assets consisted of the following at December 31:

	2019	2018
Contract assets	\$ 564,716	\$ 492,279
Less: Reserve	198,562	123,078
	<u>\$ 366,154</u>	<u>\$ 369,201</u>

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
Years Ended December 31, 2019 and 2018

**NOTE 7. PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following at December 31:

	2019	2018
Transportation equipment	\$ 725,783	\$ 596,548
Furniture and fixtures	114,617	114,616
Office equipment	17,518	40,031
Computer and software	511,423	468,338
Survey equipment	257,888	97,385
Leasehold improvements	19,993	19,993
	<u>1,647,222</u>	<u>1,336,911</u>
Less accumulated depreciation and amortization	<u>812,214</u>	<u>715,087</u>
	<u><u>\$ 835,008</u></u>	<u><u>\$ 621,824</u></u>

Depreciation expense was \$253,207 and \$167,163 for the years ended December 31, 2019 and 2018, respectively.

**NOTE 8. CAPITAL LEASES**

In 2019, the Company began leasing vehicles under capital leases. These vehicles are included in property and equipment are summarized as follows at December 31, 2019:

Vehicles	\$ 48,518
	<u>48,518</u>
Less accumulated depreciation	<u>8,086</u>
	<u><u>\$ 40,432</u></u>

The following is a summary of future minimum lease payments under capital leases at December 31, 2019:

Total future minimum lease payments	\$ 40,214
Less amount representing interest (A)	<u>256</u>
	<u><u>\$ 39,958</u></u>

(A) Amount necessary to reduce minimum lease payments to present value calculated at the interest rate implicit in the leases.

**NOTE 9. INVESTMENT IN JOINT VENTURE**

Joint ventures, the combination of two or more parties, are generally formed for the purpose of proposing, negotiating, and executing specific projects. Management of the joint venture is controlled by the joint venture executive committee, which is usually comprised of a representative of each joint venture partner. Generally, the ownership percentage is the percentage split of work to be performed by each joint venture partner.

The majority of the Company's nonconsolidated joint ventures does not have employees and incur minimal operating expenses. For these joint ventures, the Company's own employees perform work for the joint venture, which is then billed to a third-party client by the joint venture. These joint ventures function as a pass-through entity to bill the third-party client.

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
Years Ended December 31, 2019 and 2018

**NOTE 9. INVESTMENT IN JOINT VENTURE, continued**

The services performed for these joint ventures and the cost associated with these services are included in engineering fees and direct project expenses in the statement of income. Investments in joint ventures as of December 31, 2019 and 2018, respectively, and the related income (loss) for the years then ended consisted of the following:

		<u>Investment</u>	<u>Income (loss)</u>	<u>Investment</u>	<u>Income (loss)</u>
		<u>December 31,</u>	<u>Year ended</u>	<u>December 31,</u>	<u>Year ended</u>
	<u>%</u>	<u>2019</u>	<u>2019</u>	<u>2018</u>	<u>2018</u>
	<u>Ownership</u>				
AIS	25%	\$ 3,272	\$ (740)	\$ 3,674	\$ (605)
		<u>\$ 3,272</u>	<u>\$ (740)</u>	<u>\$ 3,674</u>	<u>\$ (605)</u>

**NOTE 10. LINE OF CREDIT**

In July 2019, the Company renewed the line of credit with a maximum borrowing amount of \$2,000,000 with an interest rate of prime and a floor of 0%. The line matures July 11, 2020. All accounts and the personal guarantee of a member serve as collateral for the line of credit. The amount borrowed against this line was \$940,079 and \$1,060,079 for the years ended December 31, 2019 and 2018, respectively.

**NOTE 11. LONG-TERM DEBT**

Long-term debt consisted of the following at December 31:

	<u>2019</u>	<u>2018</u>
Bank notes payable, due in monthly installments of \$307 - \$1,710, including interest at 3.35% - 5.5%, maturing at various dates through September 2025; secured by vehicles.	\$ 347,697	\$ 278,880
Bank notes payable, due in monthly installments of \$6,795, including interest at 6.30%, through December 2020; secured by equipment.	78,824	-
Bank notes payable, due in monthly installments of \$964, including interest at 4.5%, maturing April 2023; secured by equipment and software of the Company.	32,279	43,848
Note payable related to member redemption, due in monthly installments of \$15,650, including interest of 5%, maturing December 2023; secured by membership interest (see note 12).	679,552	829,284
Capital lease obligations payable in monthly installments totaling \$1,012, including interest rate of .38%, maturing April 2023; collateralized by vehicles.	40,214	-
	<u>1,178,566</u>	<u>1,152,012</u>
Less current maturities	<u>353,958</u>	<u>242,999</u>
Long-term debt, net of current maturities	<u>\$ 824,608</u>	<u>\$ 909,013</u>

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
Years Ended December 31, 2019 and 2018

**NOTE 11. LONG-TERM DEBT, continued**

Outstanding long-term debt matures as follows at December 31, 2019:

Year Ending December 31,	Capitalized Leases	Notes Payable	Total
2020	\$ 12,012	\$ 341,946	\$ 353,958
2021	12,052	264,905	276,957
2022	12,102	263,717	275,819
2023	4,048	231,784	235,832
2024 and thereafter	-	36,000	36,000
	<u>\$ 40,214</u>	<u>\$ 1,138,352</u>	<u>\$ 1,178,566</u>

**NOTE 12. COMMITMENTS AND CONTINGENCIES**

The Company leases two office facilities and various equipment under operating lease agreements from third parties. The leases expire at various times through May 2023. The office facility rental expense was \$318,618 and \$299,971 for the years ended December 31, 2019 and 2018, respectively.

The future minimum lease payments required by these leases is as follows at December 31, 2019:

Year Ending December 31,	Facilities	Equipment	Total
2020	\$ 292,216	\$ 8,605	\$ 300,821
2021	262,366	215	262,581
2022	268,897	-	268,897
2023	114,580	-	114,580
2024 and thereafter	-	-	-
	<u>\$ 938,059</u>	<u>\$ 8,820</u>	<u>\$ 946,879</u>

Deferred minimum rent represents the amount of rent expense based upon a straight line method over the period of the lease term in excess of the cash paid for rent based upon the lease agreement. Increases and decreases in deferred minimum rent increase and decrease rent expense. Deferred minimum rent will amortize over the remaining lease term as follows:

Year Ending December 31,	Amount
2020	\$ 25,718
2021	32,117
2022	38,648
2023	18,643
2024 and thereafter	-
	<u>\$ 115,126</u>



CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
Years Ended December 31, 2019 and 2018

**NOTE 13. MEMBERS EQUITY**

In 2018, the Company entered into an agreement to purchase members interest held by a deceased member's estate. The total redemption value of the members' interest was \$1,192,500. The Company made initial payments totaling \$363,216 during 2018 and executed a note payable in the amount of \$829,284. See note 11.

**NOTE 14. EMPLOYEE BENEFIT PLANS**

The Company maintains an IRS 401(k) Profit Sharing Plan covering all eligible employees over 21 years of age and who have completed six months of service and a minimum of 1,000 hours. Plan participants may elect to contribute a portion of their compensation up to the maximum percentage permitted by the law. The Company may elect to match participant contributions equal to a discretionary percentage. The Company's match contribution for the years ended December 31, 2019 and 2018 was \$78,769 and \$56,941, respectively.

**NOTE 15. SUBSEQUENT EVENTS**

In early 2020, an outbreak of a novel strain of coronavirus (COVID-19) emerged globally. As a result, events have occurred domestically in United States and globally, including mandates from federal, state, and local authorities, leading to an overall decline in economic activity. The ultimate impact of COVID-19 on the financial performance of the Company cannot be reasonably estimated at this time.

## SUPPLEMENTARY INFORMATION

CORPORATE ENVIRONMENTAL RISK MANAGEMENT  
SCHEDULES OF OPERATING EXPENSES  
Years Ended December 31,

	2019	2018
OPERATING EXPENSES		
Indirect labor	\$ 2,921,141	\$ 2,256,522
Employee benefits	861,416	694,614
Payroll taxes	688,506	570,664
Insurance expense	625,566	409,599
Building rent and utilities	338,108	316,518
Training and education	307,390	96,433
Depreciation expense	253,207	167,163
Professional fees	224,569	361,057
Computer expense	172,609	110,650
Indirect travel and meals	165,405	112,087
Equipment lease and maintenance	95,511	43,971
Professional dues/licenses/publications	87,685	82,896
Vehicle supplies and maintenance	87,434	82,190
Charitable contributions	81,372	84,482
Bad debt expense/recovery	80,988	86,365
Communication expense	41,052	39,314
Postage, freight, and reproduction	38,802	42,528
Supplies	38,802	38,049
Business advertising	33,868	15,154
Contributions	19,515	15,900
Miscellaneous	15,995	23,121
Recruiting	11,011	12,318
Fines and penalties	10,001	10,151
Repairs and maintenance	8,739	1,962
Bank service charges/fees	8,266	3,657
Other taxes	4,471	6,978
	<u>\$ 7,221,429</u>	<u>\$ 5,684,343</u>

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC

FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION

December 31, 2018 and 2017

## TABLE OF CONTENTS

	Page No.
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS	
Balance Sheets	3
Statements of Income	4
Statements of Changes in Members' Equity	5
Statements of Cash Flows	6
Notes to Financial Statements	7
SUPPLEMENTARY INFORMATION	
Schedules of Operating Expenses	14

## INDEPENDENT AUDITOR'S REPORT

Corporate Environmental Risk Management, LLC  
Atlanta, GA

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Corporate Environmental Risk Management, LLC (the Company) which comprise the balance sheets as of December 31, 2018 and 2017, and the related statements of income, changes in members' equity, and cash flows for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); this includes 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.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the significant accounting estimates made by management, as well evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Corporate Environmental Risk Management, LLC as of December 31, 2018 and 2017, and the results of its operations and its cash flows for the years then ended in accordance with U.S. GAAP.



**Other Matter**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedules of Operating Expenses 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 audits 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 U.S. GAAP. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in black ink that reads "TJS Deemer Dana LLP". The signature is written in a cursive, flowing style.

Duluth, Georgia  
April 29, 2019

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
BALANCE SHEETS  
December 31,

	2018	2017
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 481,849	\$ 490,531
Short term investments	-	101,328
Accounts receivable, net	3,821,288	2,635,073
Employee receivables	1,035	1,300
Cost and estimated earnings in excess of billings on contracts in progress	369,201	185,967
Prepaid expenses	37,266	41,097
	<hr/>	<hr/>
Total current assets	4,710,639	3,455,296
PROPERTY AND EQUIPMENT	621,824	469,094
OTHER ASSETS		
Investment in joint ventures	3,674	24,501
Security deposits	27,903	26,801
	<hr/>	<hr/>
Total other assets	31,577	51,302
	<hr/>	<hr/>
	<u>\$ 5,364,040</u>	<u>\$ 3,975,692</u>
LIABILITIES AND MEMBERS' EQUITY		
CURRENT LIABILITIES		
Line of credit	\$ 1,060,079	\$ 519,079
Current portion of long-term debt	242,999	89,869
Billings in excess of costs and estimated earnings on contracts in progress	21,665	20,918
Accounts payable	559,459	205,255
Accrued liabilities	299,027	332,053
Deferred lease incentive	19,448	-
	<hr/>	<hr/>
Total current liabilities	2,202,677	1,167,174
NONCURRENT LIABILITIES		
Long-term debt, net of current portion	909,013	147,984
Deferred lease incentive	115,126	100,183
	<hr/>	<hr/>
Total noncurrent liabilities	1,024,139	248,167
MEMBERS' EQUITY	<hr/>	<hr/>
	<u>\$ 5,364,040</u>	<u>\$ 3,975,692</u>

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
STATEMENTS OF INCOME  
Years Ended December 31,

	<u>2018</u>	<u>Percentage of Fees Earned</u>	<u>2017</u>	<u>Percentage of Fees Earned</u>
FEES EARNED	\$ 12,180,758	100.00 %	\$ 9,335,170	100.00 %
DIRECT PROJECT COSTS				
Direct labor	3,905,296	32.06	3,152,734	33.77
Other project costs	1,354,357	11.12	724,470	7.76
	<u>5,259,653</u>	<u>43.18</u>	<u>3,877,204</u>	<u>41.53</u>
Gross profit	6,921,105	56.82	5,457,966	58.47
OPERATING EXPENSES	<u>5,684,343</u>	<u>46.67</u>	<u>4,381,584</u>	<u>46.94</u>
INCOME FROM OPERATIONS	1,236,762	10.15	1,076,382	11.53
OTHER INCOME (EXPENSE)				
Interest income (expense), net	(52,431)	(0.43)	(31,200)	(0.33)
Investment gain (loss)	(605)	(0.00)	(654)	(0.01)
Loss on disposal of assets	(20,735)	(0.17)	-	0.00
Miscellaneous income	2,830	0.02	5,235	0.08
	<u>(70,941)</u>	<u>(0.58)</u>	<u>(26,619)</u>	<u>(0.26)</u>
Total other income (expense)	(70,941)	(0.58)	(26,619)	(0.26)
NET INCOME	<u><u>\$ 1,165,821</u></u>	<u><u>9.57 %</u></u>	<u><u>\$ 1,049,763</u></u>	<u><u>11.25 %</u></u>

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
 STATEMENTS OF CHANGES IN MEMBERS' EQUITY  
 Years Ended December 31,

BALANCE, DECEMBER 31, 2016	\$ 2,086,035
Net income	1,049,763
Distributions	<u>(575,447)</u>
BALANCE, DECEMBER 31, 2017	2,560,351
Net income	1,165,821
Distributions	<u>(1,588,948)</u>
BALANCE, DECEMBER 31, 2018	<u><u>\$ 2,137,224</u></u>

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
STATEMENTS OF CASH FLOWS  
Years Ended December 31,

	2018	2017
OPERATING ACTIVITIES		
Net income	\$ 1,165,821	\$ 1,049,763
Adjustments to reconcile net income to net cash provided by (used in) operating activities:		
Depreciation	167,163	107,655
Loss on disposal of assets	20,735	-
(Gain) loss on short term investments	-	(76)
Loss from joint ventures	605	654
Bad debt expense	86,365	70,455
Changes in:		
Accounts receivable	(1,272,580)	(741,296)
Employee receivable	265	134
Contracts in progress	(182,487)	136,574
Prepaid expenses	3,831	(25,325)
Deposits	(1,103)	(3,205)
Accounts payable	354,204	160,068
Accrued liabilities	(33,026)	75,896
Deferred lease incentive	34,391	11,794
Net cash provided by operating activities	344,184	843,091
INVESTING ACTIVITIES		
Purchase of property and equipment	(99,834)	(127,247)
Proceeds from short term investment	101,328	-
Distribution from joint venture	20,222	-
Net cash provided by (used in) investing activities	21,716	(127,247)
FINANCING ACTIVITIES		
Increase in line of credit	541,000	112,482
Payments on long-term debt	(155,918)	(76,838)
Distributions to members	(759,664)	(575,447)
Net cash used in financing activities	(374,582)	(539,803)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(8,681)	176,041
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	490,531	314,490
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 481,849</u>	<u>\$ 490,531</u>
SUPPLEMENTAL DISCLOSURES		
Interest paid	\$ 54,702	\$ 29,691
Noncash investing and financing activities:		
Property purchased through financing	\$ 240,794	\$ 149,865
Member's equity redemption financed portion	\$ 829,284	\$ -

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018 and 2017

**NOTE 1. DESCRIPTION OF BUSINESS**

Corporate Environmental Risk Management (the Company) is a Georgia limited liability company. Organized in 1995, the Company is a full-service minority owned and operated environmental, engineering, and program management consulting and contracting firm headquartered in Atlanta, Georgia. The Company provides professional services to governmental, transportation, education, energy, utility, and corporate clients throughout the southeast United States of America.

The Company's work is generally performed under cost multiplier, hourly rate, or fixed-price contracts. The length of the Company's contracts varies, but because the Company generally contracts the larger jobs in phases, the average length is less than one year.

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following is a summary of significant accounting policies utilized in the financial statements, which were prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Recent Accounting Pronouncements

The Financial Accounting Standards Board (FASB) issued Auditing Standards Update (ASU) No. 2014-09- *Revenue from Contracts with Customers*, to clarify the principles for recognizing revenue and to develop a common revenue standard for U.S. GAAP and International Financial Reporting Standards. ASU 2014-09 will supersede industry-specific U.S. GAAP guidance and provides a principles-based framework for revenue recognition using a 5 step process. The Company is evaluating the effect the amendment will have on its financial statements and which retrospective application method will be used. The effective date of the amendment for the Company is for annual reporting periods beginning after December 15, 2018.

The FASB issued ASU No. 2016-02 - *Leases* (Topic 842), which requires lessees to recognize assets and liabilities on the balance sheet for almost every lease and to disclose qualitative and quantitative information about lease transactions, such as information about variable lease payments and options to renew and terminate leases. The effective date of the amendment for the Company is for annual reporting periods beginning after December 15, 2019.

Estimates

The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Revenue and Cost Recognition

The Company recognizes revenues from fixed-price and modified fixed-price contracts on the percentage-of-completion method, measured by the percentage of labor hours incurred to date to estimated total labor hours for each contract. This method is used because management considers expended labor hours to be the best available measure of progress on the contracts. Because of inherent uncertainties in estimating costs, it is at least reasonably possible that the estimates used will change within the near term.

Contract costs include all direct labor, subcontractors, and other direct costs. Benefits and general overhead are charged to expense as incurred. Provisions for estimated losses on uncompleted contracts are made in the period in which such losses are determined. Changes in job performance, job conditions, and estimated profitability may result in revisions to costs and income, which are recognized in the period in which the revisions are determined. Changes in estimated job profitability resulting from job performance, job conditions, contract penalty provisions, claims, change orders, and settlements are accounted for as changes in estimates in the current period.

The asset, "Costs and estimated earnings in excess of billings on contracts in progress", represents revenues recognized in excess of amounts billed. The liability, "Billings in excess of costs and estimated earnings on contracts in progress", represents billings in excess of revenues earned.

Cash Equivalents

For purposes of the statement of cash flows, the Company considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.



CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018 and 2017

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

Accounts Receivable

Accounts receivable are reported at their estimated net realizable value. An allowance for doubtful accounts is recorded based upon management's estimate of uncollectible accounts, determined by an analysis of specific customer accounts and a general reserve based upon the aging of outstanding balances. Past due balances and delinquent receivables are charged against the allowance when they are determined to be uncollectible by management. The Company does not charge interest on outstanding balances.

Property and Equipment

Property and equipment are recorded at cost. Depreciation, for financial statement purposes, is provided over the estimated useful lives of the assets, computed substantially by the straight-line method, ranging from three to ten years. For income tax purposes, the Company uses accelerated depreciation methods. Maintenance and repairs are charged to expense as incurred. When assets are retired or disposed of, appropriate adjustments are made to the related cost and accumulated depreciation accounts and the resulting gains or losses, if any, are reflected in other income (expense).

Investments in Nonconsolidated Joint Ventures

Investments in joint ventures in which the Company exercises influence over operations are carried on the equity method, under which cost is adjusted for the Company's share of joint venture's income or loss and for distributions. The Company participates in joint ventures for the purpose of proposing, negotiating, and executing projects. Services performed by the Company and billed to joint ventures for third party clients are recorded as revenues in the period such services are rendered. The equity method for joint ventures with ownership percentage greater than 50% is not in accordance with U.S. GAAP; however the effects of using this method more closely follow the economics of the transactions.

Advertising

The Company expenses advertising costs as incurred. The expense was \$15,154 and \$11,471 for the years ended December 31, 2018 and 2017, respectively.

Income Taxes

The Company files its income tax returns on the cash basis of accounting. With the consent of its members, the Company has elected under the Internal Revenue Code to be taxed as a partnership. In lieu of corporate income taxes, the members of a partnership are taxed on their proportionate share of the Company's taxable income. Therefore, no provision or liability for federal income taxes has been included in the financial statements. Distributions are paid to the members to assist in paying personal income taxes.

The Company accounts for uncertainties in income taxes by evaluating its tax positions. Management has concluded that the Company has taken no uncertain tax positions as of December 31, 2018 and 2017 that require adjustment to the financial statements to comply with authoritative guidance. With few exceptions, the Company is no longer subject to income tax examinations by the U.S. federal, state, or local taxing authorities for years before 2015.

Reclassifications

Certain reclassifications were made to the 2017 balances to conform to the 2018 classifications. There was no effect on net income.

Subsequent Events

Subsequent events have been evaluated for potential recognition and/or disclosure through April 29, 2019. This represents the date the financial statements were available to be issued. Subsequent events after this date have not been evaluated.

**NOTE 3. CONCENTRATION OF RISK**

One client accounts for approximately 27% of fees earned and two clients account for approximately 37% of the outstanding accounts receivable at December 31, 2018. One client accounts for approximately 30% of fees earned and one client account for approximately 31% of the outstanding accounts receivable at December 31, 2017.

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018 and 2017

**NOTE 3. CONCENTRATION OF RISK, continued**

A potential loss exposure could exist to the extent of any uninsured deposits in excess of \$250,000 that are maintained at individual institutions that become insolvent at a later date. There was a loss exposure of approximately \$99,500 and \$326,000 at December 31, 2018 and 2017, respectively.

**NOTE 4. SHORT TERM INVESTMENTS**

The Company had one certificate of deposit in the principal amount of \$0 and \$101,328 at December 31, 2018 and 2017, respectively. The certificate of deposit matured and was redeemed in October 2018 and carried an interest rate of .15%.

**NOTE 5. ACCOUNTS RECEIVABLE**

Accounts receivable consisted of the following at December 31:

	2018	2017
Accounts receivable	\$ 3,953,462	\$ 2,736,690
Less: Allowance for doubtful accounts	132,174	101,617
	<u>\$ 3,821,288</u>	<u>\$ 2,635,073</u>

**NOTE 6. PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following at December 31:

	2018	2017
Transportation equipment	\$ 596,548	\$ 393,335
Furniture and fixtures	114,616	110,401
Office equipment	40,031	40,031
Computer and software	468,338	393,218
Survey equipment	97,385	69,868
Leasehold improvements	19,993	19,993
	<u>1,336,911</u>	<u>1,026,846</u>
Less accumulated depreciation and amortization	<u>715,087</u>	<u>557,752</u>
	<u>\$ 621,824</u>	<u>\$ 469,094</u>

Depreciation expense was \$167,163 and \$107,655 for the years ended December 31, 2018 and 2017, respectively.

**NOTE 7. INVESTMENT IN JOINT VENTURE**

Joint ventures, the combination of two or more parties, are generally formed for the purpose of proposing, negotiating, and executing specific projects. Management of the joint venture is controlled by the joint venture executive committee, which is usually comprised of a representative of each joint venture partner. Generally, the ownership percentage is the percentage split of work to be performed by each joint venture partner.

The majority of the Company's nonconsolidated joint ventures does not have employees and incur minimal operating expenses. For these joint ventures, the Company's own employees perform work for the joint venture, which is then billed to a third-party client by the joint venture. These joint ventures function as a pass-through entity to bill the third-party client.

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018 and 2017

**NOTE 7. INVESTMENT IN JOINT VENTURE, continued**

The services performed for these joint ventures and the cost associated with these services are included in engineering fees and direct project expenses in the statement of income. Investments in joint ventures as of December 31, 2018 and 2017, respectively, and the related income (loss) for the years then ended consisted of the following:

		<u>Investment</u>	<u>Income (loss)</u>	<u>Investment</u>	<u>Income (loss)</u>
	%	December 31,	Year ended December 31,	December 31,	Year ended December 31,
	Ownership	2018	2018	2017	2017
ATC/CERM	49%	\$ -	\$ -	\$ 20,205	\$ (647)
AIS	25%	3,674	(605)	4,279	315
CERM/Khafra	60%	-	-	17	(322)
		<u>\$ 3,674</u>	<u>\$ (605)</u>	<u>\$ 24,501</u>	<u>\$ (654)</u>

**NOTE 8. LINE OF CREDIT**

In July 2017, the Company opened a line of credit with a financial institution with a maximum borrowing amount of \$1,000,000, with an interest rate of prime plus 1%. In July 2018, the Company renewed the line of credit with a maximum borrowing amount of \$1,500,000, with an interest rate of prime plus .75%. The line matures July 14, 2019. All accounts and the personal guarantee of a member serve as collateral for the line of credit. The amount borrowed against this line was \$1,060,079 and \$519,079 for the years ended December 31, 2018 and 2017, respectively.

**NOTE 9. LONG-TERM DEBT**

Long-term debt consisted of the following at December 31:

	<u>2018</u>	<u>2017</u>
Bank notes payable, due in monthly installments of \$307 - \$987, including interest at 3.35% - 5.5%, maturing at various dates through October 2023; secured by vehicles.	\$ 278,880	\$ 178,746
Bank notes payable, due in monthly installments of \$1,814, including interest at 2.95%, through October 2020; secured by the Company's certificate of deposit, and subject to a financial covenant.	-	59,107
Bank notes payable, due in monthly installments of \$964, including interest at 4.5%, maturing April 2023; secured by equipment and software of the Company.	43,848	-
Note payable related to member redemption, due in monthly installments of \$15,650, including interest of 5%, maturing December 2023; secured by membership interest (see note 11).	<u>829,284</u>	<u>-</u>
	1,152,012	237,853
Less current maturities	<u>242,999</u>	<u>89,869</u>
Long-term debt, net of current maturities	<u>\$ 909,013</u>	<u>\$ 147,984</u>

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018 and 2017

**NOTE 9. LONG-TERM DEBT, continued**

Outstanding long-term debt matures as follows at December 31, 2018:

Year Ending December 31,	Notes Payable
2019	\$ 242,999
2020	236,085
2021	236,541
2022	233,956
2023	202,431
2024 and thereafter	<u>\$ 1,152,012</u>

**NOTE 10. COMMITMENTS AND CONTINGENCIES**

The Company leases two office facilities and various equipment under operating lease agreements from third parties. The leases expire at various times through May 2023. The office facility rental expense was approximately \$299,971 and \$171,977 for the years ended December 31, 2018 and 2017, respectively.

The future minimum lease payments required by these leases is as follows at December 31, 2018:

Year Ending December 31,	Facilities	Equipment	Total
2019	\$ 293,197	\$ 84,552	\$ 377,749
2020	292,216	76,000	368,216
2021	262,366	-	262,366
2022	268,897	-	268,897
2023 and thereafter	114,580	-	114,580
	<u>\$ 1,231,256</u>	<u>\$ 160,552</u>	<u>\$ 1,391,808</u>

Deferred minimum rent represents the amount of rent expense based upon a straight line method over the period of the lease term in excess of the cash paid for rent based upon the lease agreement. Increases and decreases in deferred minimum rent increase and decrease rent expense. Deferred minimum rent will amortize over the remaining lease term as follows:

Year Ending December 31,	Amount
2019	\$ 19,448
2020	25,718
2021	32,117
2022	38,648
2023 and thereafter	18,643
	<u>\$ 134,574</u>

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018 and 2017

**NOTE 11. MEMBERS EQUITY**

In 2018, the Company entered into an agreement to purchase members interest held by a deceased member's estate. The total redemption value of the members' interest was \$1,192,500. The Company made initial payments totaling \$363,216 during 2018 and executed a note payable in the amount of \$829,284. See note 9.

**NOTE 12. EMPLOYEE BENEFIT PLANS**

The Company maintains an IRS 401(k) Profit Sharing Plan covering all eligible employees over 21 years of age and who have completed six months of service and a minimum of 1,000 hours. Plan participants may elect to contribute a portion of their compensation up to the maximum percentage permitted by the law. The Company may elect to match participant contributions equal to a discretionary percentage. The Company's match contribution for the years ended December 31, 2018 and 2017 was \$56,941 and \$31,715, respectively.

## SUPPLEMENTARY INFORMATION



CORPORATE ENVIRONMENTAL RISK MANAGEMENT  
SCHEDULES OF OPERATING EXPENSES  
Years Ended December 31,

	2018	2017
OPERATING EXPENSES		
Indirect labor	\$ 2,256,522	\$ 1,823,813
Employee benefits	694,614	499,154
Payroll taxes	570,664	442,068
Insurance expense	409,599	302,348
Professional fees	361,057	210,454
Building rent and utilities	316,518	181,926
Depreciation expense	167,163	107,655
Indirect travel and meals	112,087	100,986
Computer expense	110,650	82,261
Training and education	96,433	138,713
Bad debt expense/recovery	86,365	70,455
Charitable contributions	84,482	58,508
Professional dues/licenses/publications	82,896	56,351
Vehicle supplies and maintenance	82,190	32,989
Equipment lease and maintenance	43,971	13,267
Postage, freight, and reproduction	42,528	23,723
Communication expense	39,314	36,745
Supplies	38,049	40,107
Miscellaneous	23,121	26,701
Contributions	15,900	21,150
Business advertising	15,154	11,471
Recruiting	12,318	35,703
Fines and penalties	10,151	3,944
Other taxes	6,978	3,743
Bank service charges/fees	3,657	47,151
Repairs and maintenance	1,962	10,068
Client relations	-	130
	<u>\$ 5,684,343</u>	<u>\$ 4,381,584</u>

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC

FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION

December 31, 2017 and 2016

## TABLE OF CONTENTS

	Page No.
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS	
Balance Sheets	3
Statements of Income	4
Statements of Changes in Members' Equity	5
Statements of Cash Flows	6
Notes to Financial Statements	7
SUPPLEMENTARY INFORMATION	
Schedules of Operating Expenses	13

## INDEPENDENT AUDITOR'S REPORT

Corporate Environmental Risk Management, LLC  
Atlanta, GA

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Corporate Environmental Risk Management, LLC (the Company) which comprise the balance sheets as of December 31, 2017 and 2016, and the related statements of income, changes in members' equity, and cash flows for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); this includes 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.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the significant accounting estimates made by management, as well evaluating the overall presentation of the financial statements.

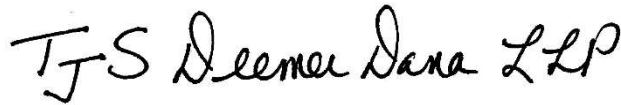
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Corporate Environmental Risk Management, LLC as of December 31, 2017 and 2016, and the results of its operations and its cash flows for the years then ended in accordance with U.S. GAAP.

**Other Matter**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedules of Operating Expenses 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 audits 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.

A handwritten signature in black ink that reads "TJS Deemer Dana LLP". The signature is written in a cursive, flowing style.

Duluth, Georgia  
April 25, 2018

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
BALANCE SHEETS  
December 31, 2017 and 2016

	2017	2016
ASSETS		
CURRENT ASSETS		
Cash	\$ 490,531	\$ 314,490
Short term investments	101,328	101,252
Accounts receivable, net	2,635,073	1,964,232
Employee receivables	1,300	1,434
Cost and estimated earnings in excess of billings on contracts in progress	185,967	301,623
Prepaid expenses	41,097	15,772
Total current assets	3,455,296	2,698,803
PROPERTY AND EQUIPMENT	469,094	299,637
OTHER ASSETS		
Investment in joint ventures	24,501	25,155
Security deposits	26,801	23,596
Total other assets	51,302	48,751
	<u>\$ 3,975,692</u>	<u>\$ 3,047,191</u>
LIABILITIES AND MEMBERS' EQUITY		
CURRENT LIABILITIES		
Line of credit	\$ 519,079	\$ 406,597
Current portion of long-term debt	89,869	66,640
Billings in excess of costs and estimated earnings on contracts in progress	20,918	-
Accounts payable	205,255	45,187
Accrued liabilities	332,053	256,157
Deferred lease incentive	-	8,065
Total current liabilities	1,167,174	782,646
NONCURRENT LIABILITIES		
Long-term debt, net of current portion	147,984	98,186
Deferred lease incentive	100,183	80,324
Total noncurrent liabilities	248,167	178,510
MEMBERS' EQUITY	2,560,351	2,086,035
	<u>\$ 3,975,692</u>	<u>\$ 3,047,191</u>



CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
STATEMENTS OF INCOME  
Years Ended December 31, 2017 and 2016

	2017	Percentage of Fees Earned	2016	Percentage of Fees Earned
FEES EARNED	\$ 9,335,170	100.00 %	\$ 6,527,167	100.00 %
DIRECT PROJECT COSTS				
Direct labor	3,152,734	33.77	2,125,907	32.57
Other project costs	724,470	7.76	494,569	7.58
	<u>3,877,204</u>	<u>41.53</u>	<u>2,620,476</u>	<u>40.15</u>
Gross profit	5,457,966	58.47	3,906,691	59.85
OPERATING EXPENSES	<u>4,381,584</u>	<u>46.94</u>	<u>3,137,863</u>	<u>48.07</u>
INCOME FROM OPERATIONS	1,076,382	11.53	768,828	11.78
OTHER INCOME (EXPENSE)				
Interest income (expense), net	(31,200)	(0.33)	(21,155)	(0.32)
Investment loss	(654)	(0.01)	(4,103)	(0.06)
Miscellaneous income	5,235	0.08	64,142	0.98
Total other income	<u>(26,619)</u>	<u>(0.26)</u>	<u>38,884</u>	<u>0.60</u>
NET INCOME	<u>\$ 1,049,763</u>	<u>11.25 %</u>	<u>\$ 807,712</u>	<u>12.38 %</u>

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
 STATEMENTS OF CHANGES IN MEMBERS' EQUITY  
 Years Ended December 31, 2017 and 2016

BALANCE, DECEMBER 31, 2015	\$ 1,701,968
Net income	807,712
Distributions	<u>(423,645)</u>
BALANCE, DECEMBER 31, 2016	2,086,035
Net income	1,049,763
Distributions	<u>(575,447)</u>
BALANCE, DECEMBER 31, 2017	<u><u>\$ 2,560,351</u></u>

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
STATEMENTS OF CASH FLOWS  
Years Ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
OPERATING ACTIVITIES		
Net income	\$ 1,049,763	\$ 807,712
Adjustments to reconcile net income to net cash provided by (used in) operating activities:		
Depreciation	107,655	90,761
Gain on short term investments	(76)	(152)
Loss from joint ventures	654	4,103
Bad debt expense	70,455	48,663
Changes in:		
Accounts receivable	(741,296)	(302,097)
Employee receivable	134	(236)
Contracts in progress	136,574	(138,729)
Prepaid expenses	(25,325)	(2,804)
Deposits	(3,205)	-
Accounts payable	160,068	(35,571)
Accrued liabilities	75,896	30,910
Deferred lease incentive	11,794	88,389
Net cash provided by operating activities	843,091	590,949
INVESTING ACTIVITIES		
Purchase of property and equipment	(127,247)	(109,803)
Investment in joint venture	-	(1,324)
Net cash used in investing activities	(127,247)	(111,127)
FINANCING ACTIVITIES		
Increase in line of credit	112,482	229,485
Payments on long-term debt	(76,838)	(115,095)
Distributions to members	(575,447)	(423,645)
Net cash used in financing activities	(539,803)	(309,255)
NET INCREASE IN CASH AND CASH EQUIVALENTS	176,041	170,567
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	314,490	143,923
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 490,531</u>	<u>\$ 314,490</u>
SUPPLEMENTAL DISCLOSURES		
Interest paid	\$ 29,691	\$ 21,739
Noncash investing and financing activities:		
Property purchased through financing	\$ 149,865	\$ 69,474

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2017 and 2016

**NOTE 1. DESCRIPTION OF BUSINESS**

Corporate Environmental Risk Management (the Company) is a Georgia limited liability company. Organized in 1995, the Company is a full-service minority owned and operated environmental, engineering, and program management consulting and contracting firm headquartered in Atlanta, Georgia. The Company provides professional services to governmental, transportation, education, energy, utility, and corporate clients throughout the southeast United States of America.

The Company's work is generally performed under cost multiplier, hourly rate, or fixed-price contracts. The length of the Company's contracts varies, but because the Company generally contracts the larger jobs in phases, the average length is less than one year.

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following is a summary of significant accounting policies utilized in the financial statements, which were prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Estimates

The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Revenue and Cost Recognition

The Company recognizes revenues from fixed-price and modified fixed-price contracts on the percentage-of-completion method, measured by the percentage of labor hours incurred to date to estimated total labor hours for each contract. This method is used because management considers expended labor hours to be the best available measure of progress on the contracts. Because of inherent uncertainties in estimating costs, it is at least reasonably possible that the estimates used will change within the near term.

Contract costs include all direct labor, subcontractors, and other direct costs. Benefits and general overhead are charged to expense as incurred. Provisions for estimated losses on uncompleted contracts are made in the period in which such losses are determined. Changes in job performance, job conditions, and estimated profitability may result in revisions to costs and income, which are recognized in the period in which the revisions are determined. Changes in estimated job profitability resulting from job performance, job conditions, contract penalty provisions, claims, change orders, and settlements are accounted for as changes in estimates in the current period.

The asset, "Costs and estimated earnings in excess of billings on contracts in progress", represents revenues recognized in excess of amounts billed. The liability, "Billings in excess of costs and estimated earnings on contracts in progress", represents billings in excess of revenues earned.

Cash Equivalents

For purposes of the statement of cash flows, the Company considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Accounts Receivable

Accounts receivable are reported at their estimated net realizable value. An allowance for doubtful accounts is recorded based upon management's estimate of uncollectible accounts, determined by an analysis of specific customer accounts and a general reserve based upon the aging of outstanding balances. Past due balances and delinquent receivables are charged against the allowance when they are determined to be uncollectible by management. The Company does not charge interest on outstanding balances.

Investments in Nonconsolidated Joint Ventures

Investments in joint ventures in which the Company exercises influence over operations are carried on the equity method, under which cost is adjusted for the Company's share of joint venture's income or loss and for distributions. The Company participates in joint ventures for the purpose of proposing, negotiating, and executing projects. Services performed by the Company and billed to joint ventures for third party clients are recorded as revenues in the period such services are rendered. The equity method for joint ventures with ownership percentage greater than 50% is not in accordance with U.S. GAAP; however the effects of using this method more closely follow the economics of the transactions.

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2017 and 2016

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

Property and Equipment

Property and equipment are recorded at cost. Depreciation, for financial statement purposes, is provided over the estimated useful lives of the assets, computed substantially by the straight-line method, ranging from three to ten years. For income tax purposes, the Company uses accelerated depreciation methods. Maintenance and repairs are charged to expense as incurred. When assets are retired or disposed of, appropriate adjustments are made to the related cost and accumulated depreciation accounts and the resulting gains or losses, if any, are reflected in other income (expense).

Advertising

The Company expenses advertising costs as incurred. The expense was \$11,471 and \$9,605 for the years ended December 31, 2017 and 2016, respectively.

Income Taxes

The Company files its income tax returns on the cash basis of accounting. With the consent of its members, the Company has elected under the Internal Revenue Code to be taxed as a partnership. In lieu of corporate income taxes, the members of a partnership are taxed on their proportionate share of the Company's taxable income. Therefore, no provision or liability for federal income taxes has been included in the financial statements. Distributions are paid to the members to assist in paying personal income taxes.

The Company accounts for uncertainties in income taxes by evaluating its tax positions. Management has concluded that the Company has taken no uncertain tax positions as of December 31, 2017 and 2016 that require adjustment to the financial statements to comply with authoritative guidance. With few exceptions, the Company is no longer subject to income tax examinations by the U.S. federal, state, or local taxing authorities for years before 2014.

Reclassifications

Certain reclassifications were made to the 2016 balances to conform to the 2017 classifications. There was no effect on net income.

Subsequent Events

Subsequent events have been evaluated for potential recognition and/or disclosure through April 25, 2018. This represents the date the financial statements were available to be issued. Subsequent events after this date have not been evaluated.

**NOTE 3. CONCENTRATION OF RISK**

One client accounts for approximately 30% of fees earned and one client account for approximately 31% of the outstanding accounts receivable at December 31, 2017. One client accounts for approximately 11% of fees earned and one client account for approximately 16% of the outstanding accounts receivable at December 31, 2016.

A potential loss exposure could exist to the extent of any uninsured deposits in excess of \$250,000 that are maintained at individual institutions that become insolvent at a later date. There was a loss exposure of approximately \$326,000 and \$230,000 at December 31, 2017 and 2016, respectively.

**NOTE 4. SHORT TERM INVESTMENTS**

The Company has one certificate of deposit in the principal amount of \$101,328 and 101,252 at December 31, 2017 and 2016, respectively. The certificate is pledged as collateral for a note (See Note 9). The certificate of deposit renews annually and now matures in October 2018 and carries an interest rate of .15%.

**NOTE 5. INVESTMENT IN JOINT VENTURE**

Joint ventures, the combination of two or more parties, are generally formed for the purpose of proposing, negotiating, and executing specific projects. Management of the joint venture is controlled by the joint venture executive committee, which is usually comprised of a representative of each joint venture partner. Generally, the ownership percentage is the percentage split of work to be performed by each joint venture partner.

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2017 and 2016

**NOTE 5. INVESTMENT IN JOINT VENTURE, continued**

The majority of the Company's nonconsolidated joint ventures does not have employees and incur minimal operating expenses. For these joint ventures, the Company's own employees perform work for the joint venture, which is then billed to a third-party client by the joint venture. These joint ventures function as a pass-through entity to bill the third-party client.

The services performed for these joint ventures and the cost associated with these services are included in engineering fees and direct project expenses in the statement of income. Investments in joint ventures as of December 31, 2017 and 2016, respectively, and the related income (loss) for the years then ended consisted of the following:

		<u>Investment</u>	<u>Income (loss)</u>	<u>Investment</u>	<u>Income (loss)</u>
	%	December 31,	Year ended December 31,	December 31,	Year ended December 31,
	Ownership	2017	2017	2016	2016
ATC/CERM	49%	\$ 20,205	\$ (647)	\$ 20,852	\$ (5,293)
AIS	25%	4,279	315	3,964	971
CERM/Khafra	60%	17	(322)	339	219
		<u>\$ 24,501</u>	<u>\$ (654)</u>	<u>\$ 25,155</u>	<u>\$ (4,103)</u>

**NOTE 6. ACCOUNTS RECEIVABLE**

Accounts receivable consisted of the following at December 31:

	<u>2017</u>	<u>2016</u>
Accounts receivable	\$ 2,736,690	\$ 2,041,094
Less: Allowance for doubtful accounts	<u>101,617</u>	<u>76,862</u>
	<u>\$ 2,635,073</u>	<u>\$ 1,964,232</u>

**NOTE 7. PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following at December 31:

	<u>2017</u>	<u>2016</u>
Transportation equipment	\$ 393,335	\$ 233,710
Furniture and fixtures	110,401	66,819
Office equipment	40,031	40,031
Computer and software	393,218	359,029
Survey equipment	69,868	59,141
Leasehold improvements	<u>19,993</u>	<u>-</u>
	1,026,846	758,730
Less accumulated depreciation and amortization	<u>557,752</u>	<u>459,093</u>
	<u>\$ 469,094</u>	<u>\$ 299,637</u>

Depreciation expense was \$107,655 and \$90,761 for the years ended December 31, 2017 and 2016, respectively.

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2017 and 2016

**NOTE 8. LINE OF CREDIT**

In January 2016, the Company amended their asset-based financing agreement, which the Company utilizes as a line of credit. The maximum borrowing amount was \$800,000, with an interest rate of 4%, and a borrowing base of 85% of receivables. The amount borrowed against this line as of December 31, 2016 was \$406,597. The agreement was due upon demand. The personal guarantee of the members served as collateral for the agreement. In 2017, the Company closed this agreement.

In July 2017, the Company opened a line of credit with a financial institution with a maximum borrowing amount of \$1,000,000, with an interest rate of prime plus 1%. The line matures July 14, 2018. All accounts and the personal guarantee of a member serve as collateral for the line of credit. The amount borrowed against this line as of December 31, 2017 was \$519,079.

**NOTE 9. LONG-TERM DEBT**

Long-term debt consisted of the following at December 31:

	<u>2017</u>	<u>2016</u>
Bank notes payable, due in monthly installments of \$374 - \$987, including interest at 3.35% - 5.5%, maturing at various dates through November 2022; secured by vehicles	\$ 177,453	\$ 75,510
Bank note payable, due in monthly installments of \$1,814, including interest at 2.9% through October 2020; secured by the Company's certificate of deposit, and subject to a financial covenant. (See Note 4)	59,107	78,821
Bank notes payable, due in monthly installments from \$435 - \$866, principal and interest from 4.5% - 11.24%, maturing at various dates through March 2018; secured by equipment and software of the Company	<u>1,293</u>	<u>10,495</u>
	237,853	164,826
Less current maturities	<u>89,869</u>	<u>66,640</u>
Long-term debt, net of current maturities	<u><u>\$ 147,984</u></u>	<u><u>\$ 98,186</u></u>

Outstanding long-term debt matures as follows at December 31, 2017:

<u>Year Ending December 31,</u>	<u>Notes Payable</u>
2018	\$ 89,869
2019	58,861
2020	43,739
2021	24,140
2022 and thereafter	<u>21,244</u>
	<u><u>\$ 237,853</u></u>



CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2017 and 2016

**NOTE 10. COMMITMENTS AND CONTINGENCIES**

The Company leases an office facilities and equipment under operating lease agreements from third parties. The leases expire at various times through May 2023. The office facility rental expense was approximately \$171,977 and \$173,268 for the years ended December 31, 2017 and 2016, respectively.

The future minimum lease payments required by these leases is as follows at December 31, 2017:

Year Ending December 31,	Facilities	Equipment	Total
2018	\$ 239,358	\$ 3,012	\$ 242,370
2019	293,197	3,012	296,209
2020	292,216	1,255	293,471
2021	262,366	-	262,366
2022 and thereafter	383,477	-	383,477
	<u>\$ 1,470,614</u>	<u>\$ 7,279</u>	<u>\$ 1,477,893</u>

Deferred minimum rent represents the amount of rent expense based upon a straight line method over the period of the lease term in excess of the cash paid for rent based upon the lease agreement. Increases and decreases in deferred minimum rent increase and decrease rent expense. Deferred minimum rent will amortize over the remaining lease term as follows:

Year Ending December 31,	Amount
2018	\$ (34,391)
2019	19,448
2020	25,718
2021	32,117
2022 and thereafter	57,291
	<u>\$ 100,183</u>

**NOTE 11. EMPLOYEE BENEFIT PLANS**

The Company maintains an IRS 401(k) Profit Sharing Plan covering all eligible employees over 21 years of age and who have completed six months of service and a minimum of 1,000 hours. Plan participants may elect to contribute a portion of their compensation up to the maximum percentage permitted by the law. The Company may elect to match participant contributions equal to a discretionary percentage. The Company's match contribution for the years ended December 31, 2017 and 2016 was \$31,715 and \$23,045, respectively.

## SUPPLEMENTARY INFORMATION

CORPORATE ENVIRONMENTAL RISK MANAGEMENT  
SCHEDULES OF OPERATING EXPENSES  
Years Ended December 31, 2017 and 2016

	2017	2016
OPERATING EXPENSES		
Indirect labor	\$ 1,823,813	\$ 1,334,711
Employee benefits	499,154	421,109
Payroll taxes	442,068	317,386
Insurance expense	302,348	209,329
Professional fees	210,454	123,874
Building rent and utilities	181,926	181,546
Training and education	138,713	27,252
Depreciation expense	107,655	90,761
Indirect travel and meals	100,986	80,464
Computer expense	82,261	26,911
Bad debt expense/recovery	70,455	48,663
Charitable contributions	58,508	27,181
Professional dues/licenses/publications	56,351	33,887
Bank service charges/fees	47,151	74,895
Supplies	40,107	19,658
Communication expense	36,745	21,085
Recruiting	35,703	4,727
Vehicle supplies and maintenance	32,989	20,918
Miscellaneous	26,701	16,397
Postage, freight, and reproduction	23,723	12,443
Contributions	21,150	11,750
Equipment lease and maintenance	13,267	5,318
Business advertising	11,471	9,605
Repairs and maintenance	10,068	11,465
Fines and penalties	3,944	3,288
Other taxes	3,743	3,084
Client relations	130	156
	<u>\$ 4,381,584</u>	<u>\$ 3,137,863</u>

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION  
December 31, 2016



## INDEPENDENT AUDITOR'S REPORT

Corporate Environmental Risk Management, LLC  
Atlanta, GA

### Report on the Financial Statements

We have audited the accompanying financial statements of Corporate Environmental Risk Management, LLC ("Company") which comprise the balance sheet as of December 31, 2016, and the related statements of income, changes in members' equity, and cash flows for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

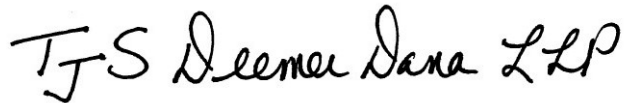
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Corporate Environmental Risk Management, LLC as of December 31, 2016, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matter**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information 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 audits 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.

A handwritten signature in black ink that reads "TJS Deemer Dana LLP". The signature is written in a cursive, flowing style.

Duluth, Georgia  
March 30, 2017

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
BALANCE SHEET  
December 31, 2016

ASSETS	
CURRENT ASSETS	
Cash	\$ 314,490
Short term investments	101,252
Accounts receivable, net	1,964,232
Employee receivables	1,434
Cost and estimated earnings in excess of billings on contracts in progress	301,623
Prepaid expenses	<u>15,772</u>
Total current assets	2,698,803
PROPERTY AND EQUIPMENT	299,637
OTHER ASSETS	
Investment in joint ventures	25,155
Security deposits	<u>23,596</u>
Total other assets	<u>48,751</u>
	<u><u>\$ 3,047,191</u></u>
LIABILITIES AND MEMBERS' EQUITY	
CURRENT LIABILITIES	
Line of credit	\$ 406,597
Current portion of long-term debt	66,640
Accounts payable	45,187
Accrued liabilities	256,157
Deferred lease incentive	<u>8,065</u>
Total current liabilities	782,646
NONCURRENT LIABILITIES	
Long-term debt, net of current portion	98,186
Deferred lease incentive	<u>80,324</u>
Total noncurrent liabilities	178,510
MEMBERS' EQUITY	<u>2,086,035</u>
	<u><u>\$ 3,047,191</u></u>



CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
STATEMENT OF INCOME  
Year Ended December 31, 2016

		<u>Percentage of Fees Earned</u>
FEES EARNED	\$ 6,527,167	100.00 %
DIRECT PROJECT COSTS		
Direct labor	2,125,907	32.57
Other project costs	494,569	7.58
	<u>2,620,476</u>	<u>40.15</u>
Gross profit	3,906,691	59.85
OPERATING EXPENSES	<u>3,137,863</u>	<u>48.07</u>
INCOME FROM OPERATIONS	768,828	11.78
OTHER INCOME (EXPENSE)		
Interest expense	(21,155)	(0.32)
Investment loss	(4,103)	(0.06)
Miscellaneous income	64,142	0.98
Total other income	<u>38,884</u>	<u>0.60</u>
NET INCOME	<u>\$ 807,712</u>	<u>12.38 %</u>

CORPORATE ENVIRONMENTAL RISK MANAGEMENT, LLC  
STATEMENT OF CASH FLOWS  
Year Ended December 31, 2016

OPERATING ACTIVITIES

Net income	\$ 807,712
Adjustments to reconcile net income to net cash provided by (used in) operating activities:	
Depreciation	90,761
Gain on short term investments	(152)
Loss from joint ventures	4,103
Bad debt expense	48,663
Changes in:	
Accounts receivable	(302,097)
Employee receivable	(236)
Cost and estimated profits in excess of billings on contracts in progress	(138,729)
Prepaid expenses	(2,804)
Accounts payable	(35,571)
Accrued liabilities	30,910
Deferred lease incentive	88,389
	<hr/>
Net cash provided by operating activities	590,949

INVESTING ACTIVITIES

Purchase of property and equipment	(109,803)
Investment in joint venture	(1,324)
	<hr/>
Net cash used in investing activities	(111,127)

FINANCING ACTIVITIES

Increase in line of credit	229,485
Payments on long-term debt	(115,095)
Distributions to members	(423,645)
	<hr/>
Net cash used in financing activities	(309,255)

NET INCREASE IN CASH AND CASH EQUIVALENTS

170,567

CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR

143,923

CASH AND CASH EQUIVALENTS AT END OF YEAR

\$ 314,490

SUPPLEMENTAL DISCLOSURES

Interest paid	\$ 21,739
Noncash investing and financing activities:	
Property purchased through financing	\$ 69,474

CORPORATE ENVIRONMENTAL RISK MANAGEMENT  
SCHEDULE OF OPERATING EXPENSES  
Year Ended December 31, 2016

OPERATING EXPENSES

Indirect labor	\$ 1,334,711
Employee benefits	421,109
Payroll taxes	317,386
Insurance expense	209,329
Building rent and utilities	181,546
Professional fees	123,874
Depreciation expense	90,761
Indirect travel and meals	80,464
Bank service charges/fees	74,895
Bad debt expense/recovery	48,663
Professional dues/licenses/publications	33,887
Training and education	27,252
Charitable contributions	27,106
Computer expense	26,911
Communication expense	21,085
Vehicle supplies and maintenance	20,918
Supplies	19,658
Miscellaneous	16,472
Postage, freight, and reproduction	12,443
Contributions	11,750
Repairs and maintenance	11,465
Business advertising	9,605
Equipment lease and maintenance	5,318
Recruiting	4,727
Fines and penalties	3,288
Other taxes	3,084
Client relations	156
	<hr/>
	<u>\$ 3,137,863</u>



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