



CONSTRUCTIVELY SPEAKING



Transforming Your Dream to Reality

Take a moment to imagine your dream home. What features would it have? What one-of-a-kind details would you include in the design to make it specifically catered to your needs? Your vision is unique, and it is definitely not something you would likely find listed on the market. In order to truly make your dream become a reality, nothing compares to designing and building a custom home suited for you and your family.

At J&S Construction, both the architectural design and construction are managed under one roof, making it easier for you to be involved during the entire process. Our most recent custom build includes a 2,500 square-foot home nestled in the quaint town of Whitleyville, Tenn. With the future homeowners living outside the U.S. during the design phase and throughout construction, many meetings were held virtually to assist in sharing photos, sketches, plans and product websites, ensuring no surprises were unveiled to the homeowners when they received their keys.

Our in-house design team worked hand-in-hand with the homeowners to conceive an open floor plan that houses three large bedrooms, three beautiful bathrooms, and a great room featuring a gourmet custom kitchen and large dining area. The master suite boasts dramatic vaulted ceilings, his and her walk-in closets, tons of storage space, and has direct access to the backyard and exquisite rustic scenery, allowing the homeowners to embrace the multi-acre site's view of the trees, foliage, and rolling hills.

The great room showcases high ceilings, a large dormer with windows to bring in natural light, custom hand-scraped wood beams, a beautiful floor-to-ceiling rock fireplace with custom built-ins on each side, and extends into a generous chef's kitchen equipped with a large pantry, high-end appliances, and plenty of prep space. A large sliding window wall system is located right off the great room and provides direct access to a large patio and custom fire pit.

Building a custom home can seem like an intimidating process, but J&S Construction is here to assist in planning your long-term needs out in a design that meets your style and determined budget.

A New Image for Identity Group

Founded in the 1950s, Identity Group has been creating and manufacturing interior signs for some of the biggest brands in the industry; cementing themselves as the largest interior sign manufacturer in the U.S. They have more than 200,000 square feet of manufacturing space spanning across the nation, including their original manufacturing location in Cookeville.

J&S Construction recently partnered with the signage experts to modernize more than 5,200 square feet of office space at the booming Gould Drive site. Identity Group executives provided the specific administrative staff needs to J&S Design professionals, including a sophisticated bathroom remodel and an updated office floorplan that incorporated sleek, new offices and spacious meeting zones equipped with sidelight doors. Additional upgrades were as simple as new flooring and client-provided furniture, updated LED light fixtures and fresh paint, new ceiling tiles and updated grid; all helping provide the client with the much-desired facelift.

J&S crews successfully completed the four-month project in the occupied areas, paying careful attention to not create excess debris, dust or odors, maintaining the company's business efforts. Even though the project was accomplished during business hours, the business continued to operate throughout the duration of construction.



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J&S Professional Services Begins Cost Segregation Studies

Have you previously built a new facility, renovated your current site, or have a leasehold property or tenant that has recently encountered needed improvements?

At J&S Professional Services, a division of J&S Construction, team members will prepare a Cost Segregation Study (CSS) to provide ways for you to take advantage of accelerated depreciation tax deductions. These deductions will provide you immediate cash savings through a lower tax liability, therefore increasing your company's cash flow.

Real property eligible for cost segregation includes buildings that have been purchased, constructed, expanded or remodeled since 1987. A CSS is most efficient for buildings recently constructed, but can also uncover retroactive tax deductions for older buildings which can generate significant short benefits due to "catch-up" depreciation.

Generally, commercial buildings must be depreciated over 39 years and residential buildings over 27.5 years. With a CSS, owners have the ability to reclass a portion of asset costs to the following year classes: 5 years, 15 years, 17 years or 20 years, allowing an owner to reap depreciation benefits much quicker than the standard timeframe.

J&S Professional Services' Team is comprised of CPA, Architecture and Construction Trade Professionals that collectively conduct a thorough and authoritative review of a building owner's asset to determine how each building's components should be reclassified in accordance with the IRS' 13 principal elements to provide maximum tax benefits.

Our construction and tax specialists will evaluate a property to determine how much of the overall asset qualifies as real property (27.5 or 39 years) or personal property (5-20 years). Detailed records such as construction drawings or appraisals are reviewed, and site visits and interviews will be conducted. Upon completion, the property owner will receive a detailed report showing how to allocate an average of 20-40% of the property's improvement value to asset classes with accelerated depreciation.



With J&S Professional Services' CSS Program, we will furnish the classification or reclassification of appropriate building components into the fitting tax life as allowed by IRS guidelines, allocation of indirect costs to each asset, and a written report with asset details supporting reclassifications.

For losses arising in taxable years beginning after Dec. 31, 2017, the Tax Cuts and Jobs Act of 2017 limits the net operating loss deduction to 80% of taxable income (determined without regard to the deduction).

Certain business assets, such as equipment and buildings, are depreciated over time. This law has decreased the bonus depreciation deduction percentage each of the next several years, meaning the best time for property owners to receive a completed CSS for a site and take advantage of the available hefty tax savings is now.

At J&S Professional Services, owners have all of these professional qualifications working hand in hand towards a successful CSS completion. The accuracy of a Cost Segregation Study compiled from the individuals who know all aspects of real estate improvements would be unmatched.

For more information, email costseg@jsconstruction.com, or call 931-528-7475.

VA Opens Central Texas Healthcare Facility

J&S Construction was proudly awarded the opportunity to provide a new community-based outpatient clinic (CBOC) to veterans in Central Texas. Medical services and primary care for service members have now been expanded in Killeen as a new Veteran Affairs Clinic is currently serving up to 7,200 veterans in the surrounding area.



J&S Construction successfully perfected a 20,000 square-foot interior buildout and façade renovation, located in an existing shopping center, making way for a multitude of office and clinical space. The new and improved medical center includes high-end finishes, 18 patient care rooms, five procedure rooms, and 13 restrooms.

J&S crews favorably established working relationships with local vendors and subcontractors to carry out the VA's set of pre-established specifications, crafting a stylish center fit for proper veteran healthcare. Even though local vendors and subcontractors were used, J&S utilized its own management force to oversee the project to ensure quality and an extremely tight schedule were maintained.

J&S quickly secured boots on the ground in Texas with demolition in progress before plans were fully completed. We also coordinated with the owner to ensure their systems and furniture were in progress and timely delivered prior to the final Certificate of Occupancy, once again assuring a completed project within the required VA deadline.

This pairing was J&S Construction's second VA Clinic buildout of the year and marked the eighth VA construction project completed to date.

Goodwill's Non-Profit Mission Expands

Goodwill Industries of Middle Tennessee, Inc. President and CEO, Matthew Bourlakas, and Crossville-Cumberland County Chamber of Commerce President, Ethan Hadley, recently welcomed an enthusiastic crowd through the front doors of Middle Tennessee's first new Goodwill location in six years.



The Upper Cumberland's newest Retail Store, Donation Express Center and Career Solutions Center are all housed under one roof at 1106 N. Main St. in Crossville, Tenn., and now provide area job-seekers free education, training and employment assistance access with in-person and virtual services, including resume and job search assistance, referrals to employers and training in topics ranging from financial literacy to Google IT Support Professional certification.

J&S Construction worked alongside Goodwill officials to implement their desired modifications and upgrades to an existing building, effectively repurposing a store location formerly occupied by Rite Aid. Enhancements to the 14,000 square-foot facility included an updated interior layout, new interior and exterior paint, a refinished parking lot, a repurposed drive-through area, and other site improvements.

All in the Family

Birthdays October

- Tony Retynski 10/2
- Bryan Cole..... 10/11
- Kevin McCaleb 10/15
- Hunter Campbell..... 10/16
- Carleton Benford..... 10/30
- Dave Robinson..... 10/31

November

- Joey McNeiece..... 11/4
- Brett Thomas..... 11/6
- Joseph Gilligan..... 11/7
- Ron Reading..... 11/12
- Steve McDaniel..... 11/25
- Corey Jackson 11/29
- Russell Green 11/29

December

- Mike Scioli..... 12/4
- Ryan Morris..... 12/8
- Michael Christie 12/13
- Jay Crutchfield 12/19
- Stefanie Stites 12/21
- Tom Chrisman 12/25
- Randy Cooper..... 12/25

Anniversaries

- Elizabeth and Dave Robinson..... 10/13
- Megan and Colin Long 10/14
- Tammy and Skip McDonald 11/18
- Katrina and Joe Muscarnero 11/24
- Amy and Matt Julian..... 12/5
- Amanda and Dwight Ledbetter..... 12/5
- Mariam and Brett Nash 12/14
- Lindsey and Tim Olivarez..... 12/18
- Abby and Ryan Williams 12/21
- Nita and Jimmy Smith 12/31

Special Event Update

Hope Center Adoption and Family Services' Cookeville Ninja Challenge has moved to Saturday, Feb. 25, at Hyder-Burks Agricultural Pavilion.

POTENTIAL COST SAVINGS

PROPERTY TYPE	Percent Range of Reallocation
Tenant / Lease Hold Improvements	25% - 65%
Manufacturing / R&D / Processing Plants	25% - 60%
Hospitals	25% - 50%
Automotive / Truck Dealerships	25% - 50%
Restaurants	20% - 50%
Retail Strip Shopping Centers	20% - 45%
Shopping Malls	20% - 45%
Automotive Repair Shops	20% - 45%
Medical Office Buildings	20% - 45%
Apartment Buildings	20% - 40%
Mixed Use Buildings	20% - 40%
Office Buildings	20% - 40%
Hotels / Motels	20% - 40%
Assisted Living / Nursing Homes	20% - 35%
Warehouse / Light Industrial	15% - 35%
Single-Family Homes	15% - 30%

Disclaimer: Percentages noted above are based on industry statistics and are intended to provide insight to the average results you could receive from these studies. Because of the complexities and uniqueness of each property, we cannot guarantee a study will fall within the listed ranges.

Why TEAM-BUILD?

J&S Construction's Design-Build concept is based on a TEAM approach:

Together **E**ngineers **A**rchitects **M**anagers

All design and construction services are wrapped up in one contract, providing a **single source** of responsibility with diversified perspectives from all TEAM members.

Early cost is determined to ensure project is **within budget constraints**.

Design and pricing phases are synchronous, allowing **construction to start 20% sooner** than traditional delivery systems.

Final accountability is placed with J&S Construction as the leader of the TEAM-Build delivery system.

Numbers Matter:

Metric	TEAM-Build vs. Design-Bid-Build
Project Cost	6.1% lower
Construction Speed	12% faster
Delivery Speed	33.5% faster
Cost Growth	5.2% less
Schedule Growth	11.4% less

Source: Construction Industry Institute (CII)/Penn State research comprising 351 projects ranging from 5K to 2.5M square feet. The study includes varied types and sectors.

The Weight Trust Holds at Work

Trust is extremely important because being trusting and trustworthy helps you build meaningful relationships and perform better at work (and home).

What is trust? The dictionary says trust is, "reliance on the integrity, strength, ability, surety, etc., of a person or thing."

What happens without trust? When we aren't trusting, we see the world as a threat. We're suffocated by fear of losing what we've got and we're on guard all the time. Too often, we wonder, "Who's out to get me?" At work, this shows up as an inability to work well with other people, constant rumination about past interactions and a tendency to take things personally instead of brushing them off.

Additionally, when we don't trust others, we avoid spending time with them and hesitate to share information—which hampers our ability to accomplish meaningful work projects. Maintaining a low-trust or no-trust outlook is stressful, physically, mentally and emotionally. These thoughts and worries increase cortisol—the stress hormone—and elevated cortisol is associated with weight gain, fatigue, brain fog and infections.

What happens in trusting work environments? Being trusted and trustworthy feels good. Literally, when you have a trusting mindset, you produce more oxytocin, which biologically makes you feel happier. Besides being happier, operating in a trusting environment helps you lead, mentor and influence people more effectively.

How important is trust at work? When you're transparent with people, they respect you, even though it's often uncomfortable to hear constructive feedback. When you show up this way, other people see you're looking out for them and it relieves them of the burden of second-guessing what you mean. They know what you mean because you were clear. Trust in the workplace is so important because it enables people to work effectively together to meet common goals.

(Retrieved from: <https://www.linkedin.com/pulse/why-trust-important-workplace-vicki-bradley/>)

In everything set them an example by doing what is good. In your teaching show integrity, seriousness (Titus 2:7)

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