

Hamblen County/Morristown Solid Waste Agenda

March 21, 2025

Hamblen County Health Department Conference Room

Meeting Called To Order-Tom Rush

Public Comment/General Public Forum-Tom Rush

Approval of Board Minutes-Tom Rush

Financial Report-Amy Hemminger & Tom Rush

1. Review financials

Manager's Report-Dennis Barnes

1. TDEC Inspection

Engineer's Report-Steve Bostic

1. Landfill Project's Progress

Unfinished Business-Chris Capps, Dennis Barnes, & Steve Bostic

1. ACH Policy approval
2. Update on GEO Services pass-through payments from LDA
3. Update from LDA on the net savings or cost for the rain flap

New Business-Tim Hendrick & Tom Rush

1. Review and Approval of the 2024 Recycling Annual Progress Report from East Tennessee Development District
2. Review/Approve Rodefer Moss Audit Contract for 2025, 2026 & 2027
3. Schedule budget draft session (Amy, Steve, Dennis, Stephanie & Tom)
4. Schedule budget draft session for the board

Adjournment-Tom Rush

Hamblen County/Morristown Solid Waste Board of Directors Meeting

Minutes: February 21, 2025

Hamblen County Health Department Conference Room

Board Members Present: Tom Rush-Chairman, Chris Cutshaw- (Ex-Officio/County Mayor), Dennis Barnes-(Ex-Officio/Director), Mike Bell, Bob Garrett, Tim Horner, Matt Lacy, Ventrus Norfolk and Will Sliger.

Absent: Patrick McGuffin-Vice Chairman

Others Present: Amy Hemminger, Steve Bostic, Ron White, Joey Barnard, and Stephanie Clonce.

Meeting Called To Order: Tom Rush

Mr. Rush called the meeting to order at 10:00 a.m. Due to the inclement weather, our board meeting was on a one-hour delay.

Public Comment/General Public Forum: None

Approval of Minutes: Tom Rush

Mr. Horner made the motion to approve January 17, 2025 minutes, and Mr. Lacy seconded the motion with all board members in favor.

Financial Report: Amy Hemminger and Tom Rush

1. Review of January Financials- Ms. Hemminger stated that the statement of net position includes in receivable the significant payment that has subsequently been made by Casella. Another large receivable was from the County for ETTL pay app #8; we have since received that payment from the county (that will show up next month). Bond proceeds are at nearly \$3.5 million (this represents the funds that are still available after pay app #9 for expansion). The third quarter tipping fees have been transferred as of February 18, 2025.
2. Mr. Rush stated that the interest rate at First Horizon is 2.15%, and the LGIP interest rate is at 4.42%.
3. Casella sent a letter to the board asking for them to waive or reduce their late fees of \$4,117.05 dating back to November 2024, which is over 90 days past due. After the board discussed this issue, it was discussed that if they waived or reduced Casella's late fees, they would have to do that for everyone. Mr. Lacy made a motion not to waive or

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reduce the late fees for Casella, and Mr. Horner seconded the motion with all board members present in favor.

Manager's Report: Dennis Barnes

1. The TDEC inspection had no violations but had some recommendations from Paula Plont with TDEC that she wants the pump replaced at Class I because of a leachate leak before the expansion is done.
2. Mr. Barnes included pictures of GFL's rain cover on their landfill and what we need to put on our fifteen acres for protection. Mr. White from GFL stated that their cost was around \$25,000 an acre a couple of years ago. Mr. Lacy asked why this was not in our expansion contract to be done. Mr. Bostic stated that it was not included in the contract. Mr. Sliger asked how our water runoff was going to flow. Mr. Bostic stated that the Berm was at the bottom to catch the runoff. Mr. Bostic stated that they were going to cover it in a foot of clay to channel water away from the rain flap. Now TDEC does not want that clay on top of the liner. That is the only option from TDEC to protect the liner. A cost reduction in the bid for removal of clay they will approve. Mr. Rush asked how much of a net savings or cost there would be for the rain flap. Mr. Bostic stated he did not know, but he would get those numbers.

Engineer's Report: Steve Bostic

Mr. Bostic updated the board on the engineering projects going on at the Landfill (see attachment).

Mr. Bostic reported on the leachate sampling reports from Morristown Utilities.

Mr. Bostic stated that the well sampling for the Class III landfill will be performed when the sample bottles are received from the lab.

Mr. Bostic stated that the Sector L stormwater pond sampling is scheduled for the first acceptable (rainfall dependent) day.

Mr. Bostic stated that the next construction progress meeting will be on March 4, 2025.

Mr. Bostic stated that the design package had been resubmitted to TDEC for approval.

Mr. Bostic stated that through pay app# 9 we are now \$2.8 million over the bid because of soil excavation, and that does not include contingency.

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TDEC wants a resident project representative (RPR) who acts as the QA/QC officer on-site in the next 30 days. The road to the Class III landfill has been paved. Mr. Bostic will make a change order for the paving of the road, which is not in the contract, so that will have to be done. Mr. Barnes will be doing the weekly and quarterly inspections report on reading and monthly draining of water. This is from the last TDEC inspection.

Mr. Barnes stated that we have some fire issues in Class III, possibly from the lithium batteries from Jones Fiber. This has been going on for months and keeps getting worse. We have put dirt on it to smooth it out, and water makes it worse.

Mr. Sliger stated that the letter from Morristown Utilities is to inform and estimate the additional amount of leachate being collected. Mr. Bostic stated that it will help with the amount of ammonia. Mr. Sliger asked about the water being too clean using the rain cap. We may have issues with mixing leachate going into the sewer because it will be too clean, and Mr. Bostic stated that by the time it gets in the sewer and dilutes downstream it will mix with the rest of it. Morristown Utilities has portable testing equipment which should be cheaper for us.

Mr. Sliger asked Mr. Bostic if LDA had resubmitted all the reports to TDEC. Mr. Sliger asked Mr. Bostic when we should have a permit. Mr. Bostic stated that he had no idea when we would hear back from TDEC. Mr. Sliger asked Mr. Bostic if we would have the permit this year, because the TDEC website stated it was a 16-to-32-month process. Mr. Bostic stated that he thought we should have the permit this year, but it may be 2026 before it is approved. Mr. Lacy asked what we were going to do with all the equipment that is at the landfill now. Who will pay E TTL to move their equipment and move it back when we receive the permit? Mr. Sliger stated that we have around 100,000 yards of material left, but they will get to a point where they or we cannot do anything else without taking on extra risk because we do not have a permit. Mr. Bostic stated that there is a cost in the bid for E TTL to demobilize that we would have to pay for and to bring them back when we have the permit. Mr. Lacy stated that we put the cart before the horse in this.

Mr. Sliger asked Mr. Bostic about getting the Berm test back, and he stated that they came in the first of the week and we are putting a report together for it.

Mr. Sliger stated that last month we talked about the change in the geologist. What is the plan on handling the karst material? Mr. Bostic stated that they plan to drill a pattern around it by making a big hole to see how extensive the void is, fill the hole in, and collapse it. That was the recommendation from Geotech.

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Mr. Sliger asked Mr. Bostic how much airspace is left in Class I. Mr. Bostic stated that they will fly the AER in the next couple of weeks. Class III has about 4 years left in it. Mr. Sliger stated that he had been here a year and when we first started talking about Class I it had about 18 to 24 months left. Mr. Sliger stated that according to his figures we should have 6 to 12 months left. Mr. Bostic stated that is why they were going to fly it again to get better numbers. Mr. Bostic stated he should have the numbers at the next meeting. Mr. White of GFL stated that to get the permit faster we should divide it up into different sections. GFL had to do that.

Mr. Sliger stated that back in December he asked how long it would take to get the deficiencies back to TDEC and was told two weeks by Mr. Bostic. Now we are at two months. Mr. Sliger stated that the goal line continues to move, and we are sitting here with the ground removed and we are stuck doing nothing because we have no permit in hand. Mr. Sliger asked the board if we could get an update of the progress of the permit every two weeks by email or something else, so we do not have to wait until the monthly board meeting. Mr. Rush stated that it was reasonable. Mr. Sliger stated that we are still asking the same questions every month. Where is our permit, what is the timeline, are we going to be responsible for paying for liner storage, just a few of many. The current reality is that we are spending \$15 million plus, and we still have no clue when we are getting our permit. Whether we want to acknowledge it or not, we have taken on a significant amount of risk. At this time, we must act swiftly to get this issue resolved, or we will find ourselves having this same conversation a year from now.

Mr. Sliger stated that we know LDA has hired GEO Services to work with them and TDEC on this project, and Mr. Sliger thinks it would be in our best interest to bring GEO Services into the picture for meetings and things so we could all be on the same page. This should lighten the load for LDA some. On that note Mr. Sliger recommended that we hire GEO services directly, take them off LDA's budget, and pay them directly. Mr. Bostic stated that GEO services was working with LDA every day, and a lot of TDEC's comments were based on the Geo hydro report. Mr. Bostic stated that we were welcome to do what we wanted to. Mr. Sliger stated that he thought it would be to our best benefit to have GEO Services on board to help us cross the finish line with this permit. GEO bills LDA, and it is passed on to us. Mr. Rush asked Mr. Bostic if LDA had a contract with GEO Services that would cost us more money to get out of. Mr. Bostic stated that there was no contract so we could hire them if we wanted to. Mr. Rush stated that he thought it would be beneficial to invite a representative of GEO Services to the next board meeting and ask for a proposal from them to discuss before we hire them. It will need to be on the agenda for the March board meeting. Mr. Cutshaw stated that we need to do everything we can do to get this project moving. Mr. Capps stated that we would have to know

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exactly what you want from them and how we need it. Ms. Hemminger confirmed with Mr. Bostic that the LDA fees related to the expansion budget which were budgeted at \$225,000, included \$75,000 in pass-through costs, to GEO Services. It was requested that Mr. Bostic provide the expenses that have been spent to date with GEO Services in the current fiscal year. Mr. Bostic stated that it was all GEO. Mr. Rush requested that someone from GEO Services be invited to the next board meeting. Mr. Rush stated that the board would need a proposal and a quote for consideration including GEO Services' contract for review and approval by attorney Chris Capps. It is unknown when storage for the liner will end, and other costs are spiraling out of control. Mr. Sliger wants to change his motion to authorize Mr. Barnes to negotiate with Geo Services on a proposal on our regular testing and monitoring, whether monthly, quarterly, or annual basis per TDEC requirements that they would be presented before the board and to discuss bringing them on outside of LDA to work alongside LDA with TDEC regarding our permit, until such time we have it, within their field of expertise and scope work. Mr. Sliger approved this motion, and Mr. Horner seconded the motion with all members in attendance in favor except Mr. Bell.

Unfinished Business: Tom Rush

1. Mr. Rush stated that we would need a policy for the ACH electronic debit and credits to send to the State comptroller's office for approval. Mr. Rush asked if our attorney Chris Capps could write up a policy for that, so we can send it to the comptroller for approval. Mr. Lacy made a motion for attorney Chris Capps to draw up a policy to send to the comptroller for approval and work with First Horizon. Mr. Garrett seconded the motion with all board members present in favor.

New Business: None

Adjournment: Tom Rush

Mr. Lacy made a motion to adjourn the meeting, and Mr. Garrett seconded the motion with all the members in attendance in favor.

Mr. Rush adjourned the meeting at 11:03 a.m.

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Tom Rush-Chairman

Chris Cutshaw-Mayor

Morristown-Hamblen County Solid Waste Board

02/20/2025 9:55 AM

Register: 11130 · Operating Account

From 02/20/2025 through 02/20/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
02/20/2025	E-pay	United States Treasury	-split-	62-1363632 Q...	2,064.86		825,572.07
02/20/2025	9754	CANON SOLUTIO...	21100 · Accounts Paya...		74.47		825,497.60
02/20/2025	9755	CAPPS & BYRD, L...	21100 · Accounts Paya...		288.75		825,208.85
02/20/2025	9756	CITY OF MORRIST...	21100 · Accounts Paya...		1,001.91		824,206.94
02/20/2025	9757	DAVID BERRY TR...	21100 · Accounts Paya...		440.00		823,766.94
02/20/2025	9758	ELLIOTT'S BOOT C...	21100 · Accounts Paya...		150.00		823,616.94
02/20/2025	9759	HAMBLEN COUNT...	21100 · Accounts Paya...		88,657.13		734,959.81
02/20/2025	9760	LDA ENGINEERIN...	21100 · Accounts Paya...		58,621.93		676,337.88
02/20/2025	9761	LIBERTY TIRE RE...	21100 · Accounts Paya...		375.90		675,961.98
02/20/2025	9762	MORRISTOWN UT...	21100 · Accounts Paya...	004561-022128	3,027.06		672,934.92
02/20/2025	9763	NAPA AUTO PARTS	21100 · Accounts Paya...		1,598.67		671,336.25
02/20/2025	9764	OFFICE DEPOT BU...	21100 · Accounts Paya...		17.00		671,319.25
02/20/2025	9765	PITNEY BOWES INC	21100 · Accounts Paya...	PO#7546	111.27		671,207.98
02/20/2025	9766	PURKEY,CARTER,...	21100 · Accounts Paya...	PO#254476	4,714.00		666,493.98
02/20/2025	9767	ROGERS PETROLE...	21100 · Accounts Paya...		5,847.11		660,646.87
02/20/2025	9768	SFP MORRISTOWN	21100 · Accounts Paya...		662.18		659,984.69
02/20/2025	9769	STOWERS MACHL...	21100 · Accounts Paya...		1,931.83		658,052.86
02/20/2025	9770	TMS INTERNATIO...	21100 · Accounts Paya...		4,553.98		653,498.88
02/20/2025	9771	WATTS-BOYD REP...	21100 · Accounts Paya...	3-17-23	114.50		653,384.38

74.47 +
 288.75 +
 1,001.91 +
 440.00 +
 150.00 +
 88,657.13 +
 58,621.93 +
 375.90 +
 3,027.06 +
 1,598.67 +
 17.00 +
 111.27 +
 4,714.00 +
 5,847.11 +
 662.18 +
 1,931.83 +
 4,553.98 +
 114.50 +
 172,167.89 *

Morristown-Hamblen County Solid Waste Board

02/28/2025 7:52 AM

Register: 11130 · Operating Account

From 02/28/2025 through 02/28/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
02/28/2025	9772	AFFILIATED ELEC...	21100 · Accounts Paya...		874.50		731,752.09
02/28/2025	9773	AFLAC	21100 · Accounts Paya...		505.17		731,246.92
02/28/2025	9774	BOB GARRETT	21100 · Accounts Paya...		200.00		731,046.92
02/28/2025	9775	CITY ELECTRIC S...	21100 · Accounts Paya...	PO#7540	139.00		730,907.92
02/28/2025	9776	DAVID BERRY TR...	21100 · Accounts Paya...		1,760.00		729,147.92
02/28/2025	9777	ELLIOTT'S BOOT C...	21100 · Accounts Paya...	PO#7543	99.95		729,047.97
02/28/2025	9778	LIBERTY NATION...	21100 · Accounts Paya...		176.56		728,871.41
02/28/2025	9779	LIBERTY TIRE RE...	21100 · Accounts Paya...		432.60		728,438.81
02/28/2025	9780	MATT LACY-V	21100 · Accounts Paya...		200.00		728,238.81
02/28/2025	9781	MIKE BELL	21100 · Accounts Paya...		200.00		728,038.81
02/28/2025	9782	NAPA AUTO PARTS	21100 · Accounts Paya...		242.67		727,796.14
02/28/2025	9783	SFP MORRISTOWN	21100 · Accounts Paya...		336.17		727,459.97
02/28/2025	9784	TIMOTHY L. HOR...	21100 · Accounts Paya...		200.00		727,259.97
02/28/2025	9785	TOM RUSH	21100 · Accounts Paya...		200.00		727,059.97
02/28/2025	9786	VENTRUS NORFO...	21100 · Accounts Paya...		200.00		726,859.97
02/28/2025	9787	WESTROCK KNOX...	21100 · Accounts Paya...	DEC 2024	2,100.00		724,759.97
02/28/2025	9788	WILL SLIGER	21100 · Accounts Paya...		200.00		724,559.97
02/28/2025	9789	WITT UTILITY DIS...	21100 · Accounts Paya...		150.00		724,409.97

874.50
 505.17
 200.00
 139.00
 1,760.00
 99.95
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 242.67
 336.17
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 8,210.52 *

Morristown-Hamblen County Solid Waste Board

03/07/2025 8:29 AM

Register: 11130 · Operating Account

From 03/07/2025 through 03/07/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
03/07/2025	8894	TCRS	-split-		1,560.54		853,584.24
03/07/2025	9790	ACCIDENT FUND I...	21100 · Accounts Paya...		936.50		852,647.74
03/07/2025	9791	BANKCARD CENT...	21100 · Accounts Paya...		989.03		851,658.71
03/07/2025	9792	CANON SOLUTIO...	21100 · Accounts Paya...		68.05		851,590.66
03/07/2025	9793	CHARTER COMM...	21100 · Accounts Paya...		268.90		851,321.76
03/07/2025	9794	CINTAS	21100 · Accounts Paya...		376.96		850,944.80
03/07/2025	9795	CITIZEN TRIBUNE...	21100 · Accounts Paya...		109.50		850,835.30
03/07/2025	9796	DAVID BERRY TR...	21100 · Accounts Paya...		1,430.00		849,405.30
03/07/2025	9797	FUELMAN	21100 · Accounts Paya...		192.45		849,212.85
03/07/2025	9798	STERICYCLE, INC.	21100 · Accounts Paya...		85.59		849,127.26
03/07/2025	9799	TMS INTERNATIO...	21100 · Accounts Paya...		2,007.61		847,119.65
03/07/2025	9800	TN DEPT. OF LAB...	21100 · Accounts Paya...		1,507.00		845,612.65

936.50 +
 989.03 +
 68.05 +
 268.90 +
 376.96 +
 109.50 +
 1,430.00 +
 192.45 +
 85.59 +
 2,007.61 +
 1,507.00 +
 7,971.59 +

Morristown-Hamblen County Solid Waste Board

03/12/2025 3:19 PM

Register: 11130 - Operating Account

From 03/13/2025 through 03/13/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
03/13/2025	9801	APPALACHIAN EL...	21100 - Accounts Paya...		1,511.51		881,058.57
03/13/2025	9802	VERIZON WIRELE...	21100 - Accounts Paya...		185.89		880,872.68

0 = 1

1,511.51 +

185.89 +

1,697.40 *

BankCard Center Card Statement



Account Number XXXX XXXX XXXX 0792

Statement for Period: January 25, 2025 to February 24, 2025

CARDHOLDER SUMMARY							
DENNIS R BARNES XXXX XXXX XXXX 0792	Previous Balance	Purchases And + Other Debits	Cash + Advances	Finance + Charges	- Credits	- Payments =	New Balance
CardHolder Totals	\$1,822.91	\$989.03	\$0.00	\$0.00	\$0.00	\$1,822.91	\$989.03

FINANCE CHARGE SUMMARY				
	Average Daily Balance	Monthly Periodic Rate	Corresponding Annual Percentage Rate	Periodic Finance Charge
PURCHASES	\$0.00	1.116%(V)	13.40% (V)	\$0.00
(V) = Variable Rate				
GRACE PERIOD				
To Avoid a Finance Charge On Purchases, Pay Entire New Balance by Payment Due Date Each Billing Period. Finance Charge Accrues on Cash Advances Until Paid And Will Be Billed On Your Next Statement.				

CUSTOMER SERVICE CALL 1-800-382-5465 LOST/STOLEN CARDS CALL 1-800-382-5465 SEND BILLING INQUIRIES TO BANKCARD CENTER P.O. BOX 1545 MEMPHIS, TN 38101-1545	ACCOUNT NUMBER XXXX XXXX XXXX 0792		ACCOUNT SUMMARY	
	STATEMENT DATE	02/24/25	PREVIOUS BALANCE	\$1,822.91
CREDIT LIMIT	\$5,000.00	PURCHASES & OTHER CHARGES	\$989.03	
AVAILABLE CREDIT*	\$4,010.00	CASH ADVANCES	\$0.00	
PAST DUE	\$0.00	CASH ADVANCE FEES	\$0.00	
OVERLIMIT	\$0.00	LATE PAYMENT CHARGE	\$0.00	
DISPUTED AMOUNT	\$0.00	FINANCE CHARGE	\$0.00	
AMOUNT DUE	\$49.00	CREDITS	\$0.00	
PAYMENT DUE DATE	03/21/25	PAYMENTS	\$1,822.91	
		NEW BALANCE	\$989.03	
* Amount reflected in whole dollars only				

1122 0001 GSH 001 7 24 250224 0 PAGE 1 of 2 10 4015 9000 CM02 4222

↑PLEASE DETACH HERE AND RETURN WITH PAYMENT

BANKCARD CENTER
P.O. BOX 1545
MEMPHIS TN 38101-1545

HAMBLEN CO/

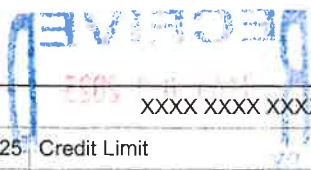
ACCOUNT NUMBER XXXX XXXX XXXX 0792
 PAYMENT DUE DATE 03-21-25
 AMOUNT DUE \$49.00
 NEW BALANCE \$989.03

|||||
 BANKCARD CENTER
 P.O. BOX 385
 MEMPHIS TN 38101-0385

AMOUNT ENCLOSED
 \$

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 DENNIS R BARNES 4222
 MORRISTOWN SOLID WASTE N211
 3849 SUBLETT RD
 MORRISTOWN TN 37813-3734

4798494100200792 0004900 0098903



DENNIS R BARNES		XXXX XXXX XXXX 0792	
Statement Date	02/24/25	Credit Limit	\$5,000.00
Payment Due Date	03/21/25	Available Credit	\$4,010.00
New Balance	\$989.03		
Cash Advance Balance	\$0.00		
Amount Due	\$49.00		

STATEMENT MESSAGES

Important Notice

Payments will be posted and credited to your account on the day they are received, subject to applicable payment processes and cutoff times. However, in order to protect against fraud and to allow for necessary payment verification and settlement, it may take up to 5 business days from receipt of payment for adjustments to be made to your available credit line.

To pay by phone, call 1-800-382-5465. When providing payment instructions via the automated interactive phone system, you authorize us to debit your account for the amount indicated on or after the date indicated. This authorization is for a single transaction (including re-presentation of that transaction) and does not provide for any additional debits.

Beginning October 18, First Horizon will begin masking credit card numbers (ex: XXXX XXXX XXXX 1234) in both online and paper statements as an additional layer of protection for your sensitive financial information.

Post Date	Tran Date	Transaction Description	Amount
01-26	01-25	RTK MOBILE RTKMOBILE.COM UT	\$25.00
01-27	01-26	Amazon.com*ZC0MD3LK0 Amzn.com/bill WA	\$49.49
01-28	01-28	AMAZON MKTPL*Z76KF1AL2 Amzn.com/bill WA	\$120.87
02-06	02-06	AMAZON MKTPL*Z76TD2DI0 Amzn.com/bill WA	\$44.74
02-06	02-06	AMAZON MKTPL*Z75JU10D1 Amzn.com/bill WA	\$45.16
02-06	02-06	AMAZON MKTPL*Z72141DA0 Amzn.com/bill WA	\$58.88
02-11	02-11	PAYMENT - THANK YOU MEMPHIS TN	-\$1,822.91 PY
02-16	02-14	L2G*TDEC-CONFERENCE;615-5615-532-0065 TN	\$400.00
02-16	02-14	Amazon.com*UC23J1K93 Amzn.com/bill WA	\$244.89

VENDOR# _____ CHECK # _____
 ACCT# _____ AMOUNT \$ _____
 ACCT# _____ AMOUNT \$ _____
 ACCT# _____ AMOUNT \$ _____
 INVOICE# _____ NET AMOUNT \$ _____
 RECEIVED BY _____ APPROVED BY _____
 DATE POSTED _____



March 21, 2025

To Whom It May Concern,

On March 21, 2025, the Hamblen County Solid Waste Board voted to approve the 2024 Annual Progress Report. As the Chair of the Board, I request that this letter be allowed to stand as my sign-off of the report.

Sincerely,

Tom Rush
Board Chairman



March 21, 2025

To Whom It May Concern,

On March 21, 2025, the Hamblen County Solid Waste Board voted to approve the 2024 Annual Progress Report. As the County Mayor, I request that this letter be allowed to stand as my sign-off of the report. If you have any questions, please do not hesitate to contact me at 423-586-1931.

Sincerely,

Chris Cutshaw
Hamblen County Mayor



March 21, 2025

To Whom It May Concern,

On March 21, 2025, the Hamblen County Solid Waste Board voted to approve the 2024 Annual Progress Report. Hamblen County is submitting the Annual Progress Report as our annual update to our Solid Waste Plan, as allowed by TCA. Hamblen County is making no updates to specific sections of the plan outside of the APR submittal. As the Chairman of the Hamblen County Solid Waste Board, I request that this letter be allowed to stand as Hamblen County's notice of APR as the update to our plan.

Sincerely,

Tom Rush
Board Chairman

A Proposal to Provide Financial and Compliance Audit Services to

HAMBLEN COUNTY-MORRISTOWN SOLID WASTE DISPOSAL SYSTEM



Presented by:

Rodefer Moss & Co, PLLC
Curtis Morrison, CPA, CGMA, CCA

1350 E Andrew Johnson Hwy
Greeneville, Tennessee 3745

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We have prepared our proposal to be clear, concise and easy-to-follow.

Breadth and depth of the firm’s governmental auditing experience.

An important factor in providing the highest quality services to you is our broad experience in auditing governmental and non-profit entities. For many years, Rodefer Moss has provided assurance and compliance services to organizations in the government sector. Because of our extensive experience with these entities, we are uniquely positioned to assist you in considering every aspect of the economic and financial challenges you face.

We are experienced with the reporting requirements in accordance with generally accepted audit standards adopted by the American Institute of Certified Public Accountants, and the standards adopted by the Comptroller of the Treasury of the United States, those prescribed by the Comptroller of the Treasury of the State of Tennessee, all guidelines as specified in Uniform Guidance, and any other applicable federal management circulars.

Firm-wide, our client base consists of **hundreds of governmental units** throughout the southeastern United States. Below is a sampling of organizations Rodefer Moss has provided or currently provides services to in Tennessee:

Local Governments

- City of Bluff City
- Town of Erwin
- City of Wartburg
- Town of Surgoinsville

Utilities

- Knoxville Utilities Board
- Powell Valley Electric Cooperative
- Greeneville Energy Authority
- Chucky Utility District
- Bluff City Water
- Erwin Utilities Authority
- Cumberland Utility District
- East Tennessee Utility District
- Natural Gas Utility District
- Greeneville Water Commission

Government Agencies

- Tellico Reservoir Development Agency
- East TN Development District
- South Central Human Resource Agency
- Upper East TN Human Development Agency
- First Tennessee Development District
- First TN Human Resource Agency
- Areawide Development Corporation
- Economic Development Board of Unicoi County
- Unicoi County Emergency Medical Services
- Douglas Cherokee Economic Authority

Organization size and structure of the firm.

Rodefer Moss consists of 7 offices throughout Tennessee (Knoxville, Nashville, Greeneville, Johnson City and Kingsport), and Virginia (Norton and Greenville). Rodefer Moss has approximately 130 employees.



Each office location is managed by a local partner with responsibility for local office efficiency and coordination with other offices to assemble the best possible staffing and service available to each client. While we try to staff local jobs with local staff, we are always willing to pull from other locations to ensure that each client receives superb service.

Our client base consists of individuals, public and private companies, non-profit organizations and government entities. Our clients are not concentrated in any one industry; we have numerous governmental, not-for-profit, financial services, manufacturing, construction, public

utilities, and Securities Exchange Commission reporting clients with revenues up to \$1 billion.

Why Rodefer Moss?

Listening better, trying harder, and caring more. *This is our philosophy.* Our firm is governed by this simple but important declaration, both in our relationships with our clients and with our people. We are focused on the value and quality of the work we do for you. As our client you deserve, and will receive, service that meets the highest standards of the accounting profession. We listen carefully, work efficiently and creatively, and deliver more than you expect.

Rodefer Moss has developed alliances and network relationships to meet the ever-expanding needs of our clients. As such, we are an Independent Member of the BDO USA Alliance of Accounting and Consulting Firms. Through the Alliance, we have direct access to the same technical resources, industry specialists, and world-wide knowledge base utilized by BDO USA, LLP, one of the largest national accounting firms. At the same time, we have retained the local decision-making ability and agility enjoyed by a local accounting firm.

Qualifications of staff to be assigned to this audit. Education, position in the firm, and years and types of experience.

While we have worked hard to build a firm with a rich heritage, service-oriented culture, and a strong intellectual backbone, we realize that our working relationship is only as good as the individuals you interact with. For that reason, we have identified a team that possesses the requisite technical skills, dedication to customer service, and interpersonal skills that we feel certain you expect and deserve. Each member of our Government Team regularly obtains the required amount of governmental-specific CPE each calendar year. The team we have identified to serve you is summarized below:

Curtis Morrison, CPA, CGMA, CCA | Engagement Partner



Curtis has more than 29 years of experience in public accounting. He has served as engagement partner in numerous municipal engagements including **Hamblen County-Morristown Solid Waste Disposal System**. He has a focus in Government entities and *Governmental Auditing Standards*. He has performed hundreds of audits in accordance with *Government Auditing Standards* and in accordance with the Uniform Guidance.

Curtis will serve as the engagement partner and will be responsible for the overall quality of the audit. He is also the former Director of Assurance Quality Control for the firm and was responsible to implementation and design of our quality review process. This means you are getting one of the most experienced partners. Curtis is registered and licensed to practice as a certified public accountant in the State of Tennessee and serves as a member of the American Institute of Certified Public Accountants (AICPA) and the Tennessee Society of Certified Public Accountants (TSCPA).

Relevant Experience

Hamblen County-Morristown Solid Waste Disposal System
Knox County Government
Town of Erwin
Knoxville Utilities Board
Erwin Utilities

Unicoi County Gas Utility District
Natural Gas of Hawkins County
Greeneville/Greene County Landfill
Greeneville Energy Authority
Greeneville Water Commission

Education

B.A., Managerial Accounting; Tusculum University

Tonya Easley | Manager



Tonya is a Audit Manager at Rodefer Moss, and has 21 years of experience in public accounting. She has served as engagement partner in numerous municipal engagements including **Hamblen County-Morristown Solid Waste Disposal System**. She is very knowledgeable on the generally accepted auditing standards adopted by the American Institute of Certified Public Accountants, *Government Auditing Standards* adopted by the Comptroller General of the United States and the Comptroller of the Treasury of the State of Tennessee, as well as the guidelines specified in Uniform Guidance. She regularly obtains the required amount of governmental-specific CPE each calendar year, and is qualified under current GAO Government Auditing Standards.

Relevant Experience

Hamblen County - Morristown Solid Waste Disposal System
Town of Greeneville
Town of Unicoi
Johnson City Schools
Greeneville City Board of Education
Greene County Schools Activity Funds
Carter County Schools

Education

B.A., Managerial Accounting; Tusculum University

Engagement Staff

Upon the award of this engagement, we will evaluate our current audit staff members and assign the necessary individuals to this engagement. Rodefer Moss & Co, PLLC requires all professional staff members to obtain at least the minimum required continuing professional education hours per year, as well as at least the minimum required hours of governmental audit training every year. Experience levels of our staff range from one to five years, and you can be assured that selected individuals will also have previous experience working on governmental engagements.

Availability of the auditor to the agency for specialized consultation and support assistance on sensitive or highly specialized issues, specifically closure/post-closure costs.

We are convinced that the most successful organizations become that way by seeking out ongoing consultation, specialized consultation or support assistance for sensitive or highly specialized issues; therefore, it is likely that you will call upon us throughout the year for additional services. The way we handle these requests is that we will not "nickel and dime" you every time you pick up the phone with a question. You will not be charged for routine conversations or requests that result in members of our team giving you our "off the cuff" opinion on a matter.

Fees for other actual projects or additional services will be subject to your approval, negotiated up front (to the extent possible) and will be based upon our standard hourly billing rates.

Type and level of training provided to the firm's staff.

All members of your engagement team have met the specific continuing professional education requirements as set forth by *Government Auditing Standards* (Yellow Book) issued by the U.S. Government Accountability Office. The Firm typically attends the State of Tennessee Government Auditors training course held annually which provides 16 hours of government auditing training. Rodefer Moss also provides additional training during its annual retreat for all employees. In addition, Rodefer Moss frequently attends training in government audit standards provided by BDO's leading government audit partner.

To maintain and build a top 300 accounting practice in the nation, Rodefer Moss conducts a vigorous recruiting program to hire both outstanding college graduates and experienced professionals with partnership potential. We invest in continuing professional education for all professionals. Our accounting professionals have superior technical skills in their specialty and broad-based general awareness, which leads to helpful suggestions and solutions for client issues.

Training is a major component of Rodefer Moss's professional life, generally far exceeding minimum continuing education requirements. We take advantage of national training seminars, including those conducted by BDO. Additionally, we conduct in-house training seminars throughout the year.

Rodefer Moss has designed a quality control system to provide assurance that we adhere to the independence, integrity, objectivity rules, regulations, interpretations, and rulings of the American Institute of Certified Public Accountants (AICPA), the Public Company Accounting Oversight Board (PCAOB), and other regulatory agencies. Our system ensures that our engagements are properly planned, performed, supervised, reviewed, documented, and communicated in accordance with the requirements of professional standards, regulatory authorities, and client expectations.

To supplement the close supervision of work that occurs during an engagement, our practice is to have a firm partner perform a pre-issuance review on all reports. We also periodically perform internal inspections of our quality control system. Finally, we participate in the AICPA peer review program in addition to being subject to the PCAOB inspection process.

Our most recent peer report was a pass with no comments. In addition, Rodefer Moss has been selected by the PCAOB for inspection on five separate occasions. The reports from those inspections, none of which contain deficiencies, are publicly available on the PCAOB website.

Fees

As you do with your own business relationships, Rodefer Moss professionals work hard to make our services mutually profitable. Consistent with this goal, our fee structure is designed to provide a fair return for superior, responsive services. We value a long-term relationship with you and have made every effort to provide a reasonable schedule for our fees.

We are willing to enter a three-year contract with you for the 2025, 2026 and 2027 audits, and present an **annual all-inclusive fee of \$18,500 per year** for the audit services required, including incidental expenses, such as travel and supplies. The only additional fees would be related to a uniform audit if you were to expend \$750 thousand or more in federal awards in a single year. If a Uniform Audit is required, additional fees of \$4,500 per major program will be charged. In the event of a transfer of ownership, this agreement will automatically assign to the succeeding firm and allow transfer any client records and related information to the successor firm.

Conclusion

Throughout this proposal we have talked about what we believe are the reasons we should be chosen as the auditors for you. The benefits of this partnership are:

- You are an important client to Rodefer Moss and will receive the attention you deserve. Our relationship is based on the personal integrity and professionalism of our partners, directors, managers, and staff.
- We have a multitude of experience with governmental entities of all sizes and have a proven track record of providing excellent service over the years to entities like you.
- You will receive service that meets the highest standards of the accounting profession. We are prepared, proactive, knowledgeable, and focused on the value and quality of the work we do for you.
- As our partner, you deserve, and will receive, service that meets the highest standards of the accounting profession.
- We listen carefully, work efficiently and creatively, and deliver more than you expect. You couldn't ask for more and shouldn't settle for less.
- We are ready to begin.