

Loudon County Solid Waste Disposal Commission
January 15th, 2026
6:00PM
Loudon County Annex

Roll Call

Public Comment

LCSWDC:

- June 2025 Minutes
- November 2025 Minutes
- December 2025 Minutes
- 2024 & 2025 Audits
- New Borrow Pit Update
- Paving Update
- Loudon County (Matlock Bend) 4th Quarter 2025 Probe Report

Republic:

- Operations
- Engineering Report
- Airspace Utilization Report
- TDEC Inspection(s)
- Host and Security Fee Letter
- LCSWDC Financial Information
- Origin Report

Action Items

Adjourn

Loudon County Solid Waste Disposal Commission Meeting Minutes

Date: November 20, 2025

Meeting Type: Regular Commission Meeting

Location: Courthouse Annex Building, Loudon, Tennessee

Time: 6:00 pm EST

Chairman: Mr. Adam Waller

Attendees:

- **Commission Members Present:** Ms. Monty Ross, Mr. Gary Hendrix, Chairman Mr. Adam Waller, Mr. Andy Lawson, Dr. Steve Bartell
- **Legal Representation:** Ms. Elizabeth Murphy
- **Republic Services:** Mr. David Hollinshead, Mr. Stoddard Pickerell
- **Consulting Engineer:** Mr. Chris Cline
- **Special Presenters:** Mr. Todd Smith, Waste Away Technologies
- **Public:** Mr. Brian Viars, Mr. Richard Anklin

PUBLIC COMMENTS

Brian Viars reported ongoing litter and mud problems on roads adjacent to the landfill, providing photographic evidence of trucks with uncovered loads losing trash and blowing debris at approximately quarter-mile mark from entrance. He documented flatbed trailers losing large pieces of trash and standard refuse trucks blowing plastic and packing materials. Mr. Viars confirmed debris remained on roadway for hours and noted recent rainfall has created extremely bad mud conditions. The commission discussed enforcement mechanisms including existing \$3,000 littering fines, requirements for covered loads, and sheriff's department ticketing authority. Mr. Hendrix suggested temporary flyer distribution program at entrance to remind drivers of covering requirements. David Hollinshead committed to speaking with Teresa about enforcement, and Chairman Waller agreed to contact the sheriff's department again. The commission acknowledged residential haulers with pickup trucks and small trailers represent significant traffic volume alongside commercial trucks, with Mr. Hendrix noting some improvement in areas where cleanup volunteer Lisa Vinton has been active.

ADMINISTRATIVE ACTIONS

The commission approved October 2025 meeting minutes as presented (motion by Dr. Bartell, second by Mr. Hendrix, unanimous approval). Chairman Waller reported receiving draft FY 2023-24 and FY 2024-25 audits on Thursday requiring additional review before December presentation for approval, noting the commission will also need to select a new auditor from the state-approved list for FY 2025-26. David Hollinshead clarified the fee discrepancy from previous month, explaining fees were paid correctly as documented in worksheets with checks matching calculations, but cover letters contained incorrect information; November payment included corrected letter and Hollinshead committed to providing updated letters for September and October to finance department. The commission approved 2026 meeting schedule as presented in packet (motion by Ms. Ross, second by Mr. Lawson, unanimous approval).

TENNESSEE NATIONAL EASEMENT AMENDMENT

Ms. Murphy explained the commission previously approved a 50-foot permanent landscape buffer easement for Tennessee National but subsequent legal review identified missing ingress and egress provisions creating potential operational conflicts. Without defined access rights, Tennessee National would face conflicts regarding equipment access, truck traffic, material stacking, tree removal, and planting activities behind the buffer. The amended paperwork adds a 50-foot ingress and egress easement adjacent to the landscape buffer, with final documentation following board approval and a December 2nd meeting scheduled between Ms. Murphy and Tennessee National's attorney to finalize details. The commission approved the additional 50-foot ingress and egress easement (motion by Ms. Ross, second by Dr. Bartell, unanimous approval).

WASTE AWAY TECHNOLOGIES PRESENTATION

Chairman Waller introduced Todd Smith from Waste Away Technologies, who provided a five-minute overview of the company's waste-to-fuel technology with an option to return in January for a more detailed presentation. Founded 23 years ago in Marison, Tennessee, Waste Away is a green technology innovator that diverts 85% of municipal solid waste from landfills by converting it into clean, renewable biofuels that generate revenue for municipalities. The company's proprietary "cellulator" hydrolizer processes household waste at 365° temperature and 120-140 PSI pressure for 30 minutes, producing "cellulate"—a fluffy, mulch-like material rated by the EPA as clean biofuel for steel mills, cement kilns, paper mills, and power plants. Their anaerobic digestion process converts this solid fuel into renewable natural gas in 20-30 days compared to 10-20 years for traditional landfill gas collection. Waste Away currently operates in Nashville/Brentwood and is negotiating a 400 ton-per-day plant in Murfreesboro, with additional projects in California, Canada, Hawaii, and New Zealand. Ms. Ross asked about glass handling; Smith explained glass is used in building materials, asphalt, and road construction, noting Blount County replaced traditional aggregate with glass chips. Dr. Bartell inquired about energy return on investment analysis, which Smith confirmed has been completed with detailed data available for future discussions.

VULTURE CONTROL PROGRAM

Chairman Waller reported minimal vulture activity currently per USDA contractor feedback, with no significant charges being incurred and limited capturing required, though the contractor anticipates increased activity during spring season with regular monitoring continuing.

ENVIRONMENTAL MONITORING

Stoddard Pickerell reported second semi-annual groundwater sampling scheduled for first week of December, largely replicating previous year's protocol with addition of southwest and southeast springs on Purdy property using simplified notation. TDEC identified impacts requiring quarterly monitoring for 1,2-dichlorobenzene and naturally occurring contaminants (arsenic, zinc, cobalt) at southwest spring (Purdy springs), with one sampling event conducted collecting two samples though limited data currently available for origin determination. Dr. Bartell raised strategic questions about monitoring well placement relative to groundwater flow direction shown in Figure 1, noting wells MW-11A and MW-2 appear misaligned with indicated flow, substantial distance between MW-2 and MW-3, and questioning whether current network provides rigorous characterization of potential off-site contaminant movement, acknowledging budgetary constraints but noting design wouldn't meet research program standards. Stoddard explained

groundwater flow follows topographic gradient with potential aquifer pressure variations, current configuration meets TDEC point-of-compliance requirements (upgradient/downgradient), and vendor changes implemented with CEC no longer conducting reporting or sampling to obtain fresh expert perspectives. Dr. Bartell questioned temporal variability adequacy of quarterly/semi-annual sampling for trace metals influenced by suspended particulate, pH, and conductivity, noting dramatic concentration changes between turbidity levels. Stoddard acknowledged well health importance, noting many wells purge dry during sampling and new vendor requirements include well redevelopment, damaged casing/pad replacement, and sediment clearing to obtain representative screen interval data. Ms. Murphy requested additional information for commission review including well depths, current groundwater levels, and sampling depth specifications, which Stoddard confirmed Republic can provide. Ms. Ross asked about sampling schedule flexibility; Stoddard explained rainstorms shouldn't directly influence groundwater sampling, proposed shifting from traditional June/December schedule (which creates holiday and vacation laboratory logistics problems) to April-May and October-November rotation, noting current schedule appears traditional rather than regulatory requirement. Ms. Murphy noted southwest spring's quarterly monitoring represents progression toward potential non-compliance—"not a great thing, but not nothing"—recommending commissioners review November 4th TDEC summary, prepare December questions, and request additional information from Republic, suggesting Chris Cline would face challenges and additional costs analyzing extensive hydrological information that Republic can likely provide more efficiently. New vendors include Weaver Consultants (Nashville) conducting sampling and Egan Associates (Canton, Ohio) producing reports and assessment monitoring analysis.

INFRASTRUCTURE PROJECTS

Stoddard reported test pit excavation on Module C and D closure anchor trench to verify designs match permitted specifications, with elevation discrepancies discovered showing actual elevations higher than design documents (potential survey variance or benchmark issues), positively implying waste relocation at toe of slope may be less extensive than anticipated, with Chris Cline kept informed though minimal progress since last discussion as methodical excavation continues toward installing toe drain system and completing winterization. Both new cell modules are holding leachate successfully and can pump themselves dry with rainstorms adding some influence requiring supplemental on-site pump, awaiting final TDEC screen with Chairman Waller noting TDEC is reviewing Republic's approximately 600-page report with completion expected soon enabling new cell opening. The leachate storage tank is holding properly, controlled, and fully recertified with all systems operational. Borrow pit testing completed last week showed very few refusals (limited to northwestern hill portion), testing focused south of ephemeral stream showed no impacts with some soil moisture but no obvious water signs, indicating really viable soils across property outside northwest corner refusal area providing excellent soil availability for closure and operational needs. The commission authorized Republic Services to file rezoning application for two parcels adjacent to landfill from A1/A2 Agricultural to Community Facility District for private soil borrow area exclusively for landfill, which must proceed through County Planning Commission review and County Commission approval (motion by Mr. Lawson, second by Dr. Bartell, unanimous approval).

STORMWATER MANAGEMENT

Pond One remains typically dry with no issues; Pond Two remains plugged with material backed out from east ditch, with late October sampling during rainstorm producing turbid samples showing compliant pH, ammonia, and nitrogen but spiked TSS due to rain event timing and slightly elevated COD indicating

ongoing reactions, with new sample collected this week before rains for more representative baseline, TDEC receiving all results with commission copied, and closure project including comprehensive remediation through four-bay construction, complete mucking/cleaning, and new riser structure installation while monitoring and interim remediation continue.

JURISDICTIONAL WATERS DISCUSSION

Chairman Waller requested Chris Cline, Stoddard Pickerell, and Dr. Bartell conduct on-site property walk to examine jurisdictional water features before December decision-making. Chris Cline provided comprehensive chronological summary: January 2022 CEC report determined pond area as perennial stream (year-round flow supported by groundwater) based on water presence seven days post-rain with aquatic life evidence, though report noted stormwater pond upstream; Barge report classified stream crossing Tennessee National property as intermittent (seasonal wet weather/dry season flow); HH&T report determined borrow area stream mostly ephemeral (rain-dependent with potential groundwater influence), with professional distinction between ephemeral and wet weather conveyance remaining unclear. Critical finding shows all three sections are disjointed with gaps containing no water features. Cline explained two-part analysis required: stream type (TDEC jurisdiction) and jurisdictional status (Army Corps jurisdiction), noting 2024 Army Corps rule change means disconnected sections cannot be classified as jurisdictional with upstream disconnected portions no longer considered jurisdictional, raising questions about how disjointed creek sections exist downstream of perennial stream yet aren't classified perennial. Cline noted 2022-2025 timeframe shows significant on-site and surrounding area changes warranting TDEC re-evaluation of entire stream system, with CEC's 2022 report noting stormwater pond upstream of perennial classification (small 152-foot section that shifted somewhat as pond moved east), emphasizing need to definitively determine if perennial classification still applies since maintaining that status would require TDEC jurisdictional oversight, potential ARAP permit, and stream mitigation/relocation dependent on future landfill expansion landscape. Stoddard explained borrow area submittal addressed ephemeral stream with hydraulic termination data showing no groundwater intrusion substantiated by test pits, potentially disconnecting essentially all previously deemed jurisdictional streams from subject site, with plans to replicate study on subject site for confirmation of disconnected features and assurance stormwater ponds are surface water capture (not spring-fed), noting TDEC allows wet weather conveyance proof through mid-February to mid-April site visits. Ms. Murphy provided critical legal clarification distinguishing state and federal frameworks, explaining streams traveling underground may be treated as streams by state without jurisdictional/navigable waters determination, with that language moving discussion to Clean Water Act coverage representing huge debate area, but state's primary concern is stream removal/burial permitting with mitigation credit rather than jurisdictional status, emphasizing "no net loss" rule requiring compensation for removed stream footage, noting state doesn't use perennial/ephemeral distinctions (federal framework) but rather wet weather conveyance versus stream requiring permit, with state issuing permits under federal program delegation following their own rules, cautioning commission against covering features without proper permits while developers historically tried changing laws to avoid stream permits. All parties agreed three-person site visit will inform proper permitting approach with findings reported December 18th.

TDEC INSPECTION - NOVEMBER 19, 2025

Yesterday's 1:00 PM inspection identified one AOC with two components: massive 40-foot scale removed from new interior slope above modules one/two (buried approximately two decades) created void space

with French drain installation in progress and leachate visible from void area flowing into new lined cell (no human health concern, visibility issue only until waste placed), with contractor authorized for disposal reportedly scrapping metal; and east ditch remaining plugged continuing as AOC until properly fixed and operating per permit with December resolution targeted. November inspection report included in packets with December packet also included for online posting.

ROAD PAVING PROJECT

David Hollinshead and Stoddard provided comprehensive update: catch basins delivered today weighing approximately 50,000 pounds combined with grates, robust infrastructure designed for heavy commercial traffic with three installations planned for maximum sediment capture; 1,000 linear feet paving from scales to 100 feet past wheel wash (approximately 20% mile, similar to street sweeping area). Revised start date Friday December 6th (delayed from post-Thanksgiving to allow clearing anticipated holiday MSW volume increase) with up to 10-day duration including weather contingency, completion target December 15th, full operation December 16th. Weekend intensive work includes road excavation, catch basin/grate installation, paver preparation, with lane-by-lane construction (outbound first requiring catch basins, inbound second), one lane operational throughout, professional flaggers managing traffic with staging area on hill preventing Highway 72 backups, controlled departure flow maintaining operations. Heavy-duty cattle guard-style grates engineered to support all truck types, capture sediment before public roads, and facilitate maintenance access. Chairman Waller noted project addresses Brian Viars' longstanding permanent solution request; Viars expressed hope while maintaining skepticism about dumping in mud. Upon TDEC certification (anticipating rapid turnaround), waste placement begins immediately in new cells with Teresa's fluffing materials identified and staged; new backside road constructed wrapping northern portion; entire backside mulch pile ground with Teresa using mulch on top deck keeping underlying dirt in place and reducing tracking (incremental improvement in phased approach); tipping pad north of pond constructed with complete rock, crush-and-run, matting, covering preventing dirt interaction during tipping with no mud running anticipated once trucks reach paved road; some backside hill dirt interaction from strong solid ground not contributing to tracking; loose cover material on top deck identified as primary source. Stoddard acknowledged phased approach: "Obviously it's a problem that won't be solved by one or two steps. It requires a process with adjustments over time happening in phases, with the goal of limiting it as much as possible. This is what we feel is the best approach for what we can do this year."

COMMUNITY SERVICE INITIATIVE

David Hollinshead announced Republic Services' Thanksgiving turkey distribution program attributable to new area president's (January 2025 position change) more philanthropic orientation: Monday November 25th at 11:00 AM partnering with Mayor Harris in City of Loudon distributing 75-100 turkeys, then 1:00 PM at Lenoir City Housing Authority partnering with Mayor Aikens distributing 100 turkeys, aiming to enhance community presence and provide charitable support for families needing Thanksgiving assistance. Chairman Waller commended Republic Services for excellent community service contribution.

FINANCIAL MATTERS

The commission approved payment of \$18,800 to Ms. Murphy for June through September 2025 legal services with invoice breakdown showing litigation and non-litigation categories distributed to commission for records (motion by Mr. Lawson, second by Dr. Bartell, unanimous approval). Chairman Waller noted all

engineering report items (tonnage, financials, summaries) were discussed throughout meeting during relevant agenda sections with no additional questions raised.

November 2025 Action Items

Item	Responsible Party	Target Date	Status
Enforce load covering requirements	Hollinshead/Teresa	November 21	Immediate
Contact sheriff re: litter enforcement	Chairman Waller	Before December	Pending
Provide corrected fee letters (Sept/Oct)	Hollinshead	December	Pending
Present 2023-24 and 2024-25 audits	Chairman Waller	December 18	Scheduled
Select FY 2025-26 auditor	Commission	December 18	Pending
Finalize TN National easement	Murphy/TN National	December 2	Scheduled
Waste Away detailed presentation	Todd Smith	January 2026	Optional
Second semi-annual groundwater sampling	Weaver Consultants	First week Dec	Scheduled
Provide well depth/groundwater data	Republic Services	December	Committed
Jurisdictional waters site visit	Cline/Pickerell/Bartell	Before Dec 18	Scheduled
File borrow pit rezoning application	Republic Services	ASAP	Authorized
Begin road paving project	Republic Services	December 6	Confirmed
Complete road paving	Republic Services	December 15	Target
Turkey distribution events	Republic Services	November 25	Scheduled
Obtain TDEC new cell certification	Republic Services	Ongoing	Under Review
Resolve east ditch AOC	Republic Services	December	Target
Resolve scale removal AOC	Republic Services	December	Target
Module C&D anchor trench verification	Republic Services	Ongoing	In Progress
Pond Two four-bay construction	Republic Services	During closure	Planned

Next Meeting

Date: December 18, 2025

Time: 6:00 p.m.

Location: Loudon County Annex Building

Anticipated Discussion Items:

- **Road paving completion report and effectiveness evaluation**
- **Jurisdictional waters site visit findings and permitting recommendations**
- **Second semi-annual groundwater monitoring results**
- **Well depth and groundwater level data presentation**
- **East ditch and scale removal AOC resolution status**
- **New cell TDEC certification update**
- **Borrow pit rezoning application status**
- **Module C&D closure progress**
- **Pond Two remediation status**
- **FY 2023-24 and FY 2024-25 audit approvals**
- **FY 2025-26 auditor selection**
- **Waste Away detailed presentation (if requested)**
- **Litter and mud enforcement effectiveness**

**Meeting adjourned at approximately 8:30 p.m. by motion from Mr. Hendrix, seconded by Mr. Lawson.
Motion approved unanimously.**

Minutes respectfully submitted by Monty Ross, LCSWDC Interim Secretary

Chairman: Adam Waller, Loudon County Solid Waste Disposal Committee

Note: Full video of LCSWDC meeting available at: Loudon County Solid Waste Disposal Commission Meeting, November 20, 2025 (youtube.com)

Loudon County Solid Waste Disposal Commission Meeting Minutes

Date: December 19, 2025

Meeting Type: Regular Commission Meeting

Location: Courthouse Annex Building, Loudon, Tennessee

Time: 6:00 pm EST

Chairman: Mr. Adam Waller

Attendees:

- **Commission Members Present:** Chairman Mr. Adam Waller, Mr. Gary Hendrix, Dr. Steve Bartell
- **Commission Members Absent:** Ms. Monty Ross, Mr. Andy Lawson
- **Legal Representation:** Ms. Elizabeth Murphy (not present)
- **Republic Services:** Mr. David Hollinshead, Mr. Stoddard Pickerell
- **Public:** Mr. Brian Viars, Ms. Pat Hunter, Mr. Ankla, Ms. Bonnie Coffey and Chris Kirby.

Note: No votes taken due to lack of quorum (two commission members absent).

PUBLIC COMMENTS

Brian Viars - Road Safety Hazards and Project Status:

Mr. Viars raised critical safety concerns about current road conditions and requested multiple project updates. The mud situation has exceeded pre-rainfall conditions creating what he characterized as "an absolute nightmare" and major safety hazard. He tested braking at approximately 20 mph with no vehicles ahead and experienced significant sliding, confirming hazardous conditions. He requested updates on: (1) lawsuit status, (2) paving project timeline (originally scheduled weeks ago, delayed by weather and cold temperatures), and (3) communication protocols. Mr. Viars expressed concern that submitting requested road condition photographs to all three mayors (Buddy Bradshaw, Jeff Harris, Tony Aikens) and Chairman Waller receives acknowledgment only from Mayor Tony Aikens of Lenoir City, creating impression the board doesn't care about documented conditions. Chairman Waller clarified the most important recipient for all complaints is Republic Services, who currently are not copied on Mr. Viars' emails, recommending this be corrected immediately since Republic handles all operational complaints.

Mr. Ankla - Brush and Tree Disposal:

Questioned whether dedicated cell exists at landfill for trees and brush disposal separate from sanitary waste areas. Stoddard confirmed dedicated area exists for brush and stumps with grinding capability to produce mulch for operational use.

Pat Hunter - Multiple Status Inquiries:

Ms. Hunter requested updates on: (1) lawsuit status and whether Republic has been served and responded, (2) audit completion status, (3) vulture control program effectiveness and verification methodology for tracking results to ensure value for expenditure.

Vulture Program Discussion:

Chairman Waller directed question to Bonnie regarding success measures and current vulture activity. Bonnie reported seeing fewer vultures currently with limited landing activity, noting contractor indicates minimal catching opportunities as many vultures migrated further south for winter with reduced activity expected during cold months. Property does not allow roosting, though vultures still observed flying in area. Public comments indicated neighboring properties experience more significant vulture presence compared to landfill property. Mr. Hendrix noted his early question to contractor about migratory patterns, acknowledging vultures are migratory birds though suspecting year-round resident population will persist, committing to raise issue again with contractor. Ms. Hunter questioned complaint routing; Chairman Waller confirmed all complaints should go to Republic Services, though acknowledged board wants awareness, emphasizing proper protocol channels complaints through Republic.

ADMINISTRATIVE MATTERS

Minutes Approval:

No minutes approved due to lack of quorum with two commission members absent; approval deferred to January meeting.

Audit Update:

Chairman Waller reported finally receiving final draft from Mr. Vance after extensive back-and-forth review process. He must review final version with Ms. Murphy before presenting it to commission, with vote scheduled for January meeting.

BORROW PIT REZONING

County Commission approved rezoning application for submission. Chairman Waller owes signed copy of application to Stoddard, who confirmed electronic signature acceptable. Chairman Waller agreed to e-sign document promptly.

JURISDICTIONAL WATERS ASSESSMENT

Dr. Bartell and Chris Cline conducted on-site property walk to assess jurisdictional waters issues. Chris Cline is preparing comprehensive report for commission review and discussion at January meeting.

PAVING PROJECT STATUS AND MUD MITIGATION

Project Delays and Current Status:

Stoddard provided detailed update explaining one-week delay from original post-Thanksgiving start date due to contractor's need to complete other previously started projects. Work commenced last weekend with two of three catch basins installed; third catch basin will be installed upgradient of wheel wash after initial paving completion. Entire road previously characterized as "giant rumble strip" shedding maximum sediment before entrance has been graded with road base and binder. Cold and wet conditions prevented this week paving, with Christmas week approaching and continued wet weather creating approximately another week delay, targeting completion before New Year dependent on weather conditions.

Stoddard's Frustration and Systemic Analysis:

Stoddard acknowledged personal frustration with mud situation, explaining fundamental infrastructure problem: scales and entrance "basically backed up to dirt" in configuration typical of Tennessee and North Carolina landfills he manages. **Long-term solution requires:** Removing dirt interface, relocating scales further onto landfill property to eliminate unmanageable dirt leaving site. Current limitation prevents using water truck on Highway 72 for washing (would discharge sediment into river conveyance channels); once road paved, storm water infrastructure will enable washing and managing sediment on-property effectively.

Interim Measures:

Teresa ordered substantial rock delivery today for installation from wheel wash up to hill, creating "giant rumble strip" ahead of wheel wash. Road currently appears "quite nice" minus pavement—very smooth maintaining vehicle alignment, addressing potential concerns. Stoddard had "couple aggressive conversations" with contractor today pushing completion.

Current Operations:

Site currently paving approximately quarter mile; manages quarter-mile of Highway 72 with street sweeper operating all day every day regardless of weather, sweeping maximum dust possible. Situation represents "infrastructure limitation" requiring everything to move closer to hill and further from entrance as post-paving goal.

Timeline Confirmation:

- Two catch basins installed
- One catch basin remaining (post-paving installation)
- Christmas Thursday next week
- Target paving dates: December 26th, 27th, 28th
- Contractors managing project completion before Christmas if conditions allow
- Don't want setup over Christmas holiday
- Strategy: "Under promise and over-deliver"
- Post-Christmas immediate return for weekend work

- Goal: Completion before New Year holiday weather permitting
-

NEW CELL MODULES APPROVAL AND MUD ELIMINATION STRATEGY

CQA Approval Received:

Chairman Waller confirmed yesterday's approval of two new modules' Construction Quality Assurance (CQA), eliminating sliver filling requirement immediately.

New Dumping Pad Infrastructure:

Stoddard described robust tipping pads already constructed in new cells with completely constructed road network eliminating mud interaction except perimeter road around brush pile on north hill side, which will receive complete rock coverage before traffic utilization. Strategy focuses on getting operations off top deck quickly to prevent mud caking in tire treads.

Rumble Strip Effect for Sediment Control:

Once rock installed creating rumbling effect, sediment breaks away from tire treads; as trucks proceed through wheel wash and drive down, sediment sheds away from road surface. Current problem: Trucks rumble to scales, drive directly onto road with "no mediation, no medium" allowing sediment to stay on-site—"straight from the site straight to the road." **Paving will be massive improvement** for keeping sediment on the property.

Top Deck Transition Timeline:

Chairman Waller questioned timeline for transitioning off top deck to new dumping pad. Stoddard explained Hinkle will utilize top deck continually during waste relocation as capping project progresses. Teresa will implement "fluffing" strategy requiring very specific MSW initially residential waste like Cheeto bags, spent burgers, typical 90-gallon bin contents. **First six feet requires very specific MSW composition**; after that depth, "free range" management is possible. Teresa must segregate loads, removing items like fence posts and other inappropriate materials for proper initial cell development. **First week or two involves load segregation** ensuring proper cell fluffing. **CQA approved two working faces during transition period.**

Chairman Waller's Timeline Expectation:

Requested a January 12th target for complete top deck transition (two full post-Christmas weeks). Stoddard guaranteed January commission meeting will show site in "much better position with the new cell," confirming new cell operational by January 15th latest.

LONG-TERM SCALE RELOCATION PLANNING

Dr. Bartell's Question:

Questioned scale relocation plans referenced earlier.

Stoddard's Strategic Vision:

Described strategy as "hiding the weenie," sequencing projects protectively demonstrating "we've done this, next step is this." Long-term goal: New scale positioned at Y-fork of hill where road divides, representing optimal location for managing site access and eliminating dirt interface problems.

MULCH UTILIZATION AND BRUSH PILE MANAGEMENT

Public Question on Mulch Usage:

Mr. Anklan questioned whether mulch from tree/brush area being utilized for tipping operations, noting previous conversation approximately 18 months ago where Stoddard indicated mulch wasn't suitable cover material. Questioned current utilization given biodegradable nature, availability, and free grinding costs versus previous burning practice.

Stoddard's Confirmation:

Confirmed active mulch utilization, absolutely no burning planned. Referenced previous fire incident; public indicated ash landed on residence for four days. Chairman Waller clarified lightning strike caused fire with volunteer rescue squad advising controlled burn-out. Stoddard expressed surprise at last year's fire (news to him), noting probable grinding of affected material already completed.

Current and Future Plans:

Already spent \$100,000 on mulch grinding and utilization. Contractor scoping remainder for early 2025 grinding with quote pending; timing dependent on winter weather, likely late January. Already used substantial quantity mixing with dirt for slope stabilization and heavily applying to roads keeping trucks off sediment.

CONVENIENCE CENTER CONCERNS

Ms. Hunter raised complaint about convenience center operations. Chairman Waller explained this issue falls under County Commission jurisdiction rather than Solid Waste Commission. As County Commissioner, he will address concern with Chris Parks regarding inappropriate commercial/industrial trash disposal at convenience centers designed for residential use.

LAWSUIT STATUS UPDATE

Ms. Murphy's Recommendation - Withdrawal:

Chairman Waller reported Ms. Murphy recommending lawsuit pause. Over past five months, commission aggressively pushed Republic to complete road paving and new cell development. Both projects are now completed/near completion (paving imminent, sliver filling eliminated, top deck transition progressing). **Commission retains absolute right to refile lawsuit**, but Ms. Murphy recommends withdrawal and potential refiling if needed because litigation becomes expensive.

Strategy: Assess paved road and new dumping area effectiveness before proceeding with costly litigation.

REPUBLIC SERVICES OPERATIONS REPORT

December 9th Inspection - Leachate Observation:

Chairman Waller questioned page three reference to observed leachate on-site (not AOC-level but noted concern).

Stoddard's Explanation:

Issue involves east ditch (previously plugged area) where the toe drain installation planned. During rainstorms, because ditch remains plugged, all runoff from road and slope settles into pond.

Timing-dependent problem: Teresa efficiently dispatches crews immediately post-storm for backup removal, but extended storms cause pooling requiring longer removal time. Inspector present during pooling, but understands plan, progress, and goals, agreeing with approach and acknowledging management continues until Pond Two abatement project essentially completed.

Toe Drain Installation Timeline:

Currently in progress addressing overfills. Granite rock on-site, pipe for toe drain on-site. Awaiting geotextile shipment confirmation from Agrew (North Carolina or North Georgia supplier). Cannot provide definite installation date until geotextile arrives; upon arrival, immediate excavation and cleanout connection work commences.

Mattress Disposal Inquiry (Ms. Hunter):

Ms. Hunter questioned page four of the summary customer activity report regarding entry #138, asking about mattress disposal procedures and whether they damage compaction machinery, requesting information on designated disposal sections.

Stoddard's Response:

If mattresses enter landfill for disposal (versus cans placed in working face), they receive standard treatment: Driven over repeatedly, approximately six compactor passes, integrating into waste stream without special handling.

LITTER CONTROL ENFORCEMENT

Mr. Hendrix's Follow-up:

Referenced last month's discussion about road debris (bags, papers) with Republic committing to driver notification/reminders. Questioned implementation effectiveness.

David Hollinshead's Response:

Scale house staff is now verbally notifying all drivers upon entry. Willing to increase vocal emphasis if needed, confirming communication protocol implemented and continuing emphasis on compliance.

December 2025 Action Items

Item	Responsible Party	Target Date	Status
Copy Republic Services on road condition emails	Brian Viars	Immediate	Ongoing
E-sign borrow pit rezoning application	Chairman Waller	December 20	Pending
Complete jurisdictional waters report	Cline/Bartell	January	In Progress
Complete road paving project	Republic Services	Before Dec 31	Weather Dependent
Install third catch basin	Republic Services	After paving	Scheduled
Install rock rumble strip (wheel wash to hill)	Republic Services	Immediate	Ordered
Transition operations to new cell modules	Republic Services	By Jan 15	In Progress
Complete top deck operations	Republic Services	By Jan 16	Target
Grind remaining brush pile	Republic Services	Late January	Quote Pending
Complete toe drain installation	Republic Services	Upon geotextile arrival	Materials Awaited
Review final audit with Ms. Murphy	Chairman Waller	Before January	Scheduled
Present audits for approval	Chairman Waller	January Meeting	Scheduled
Address convenience center concerns with Chris Parks	Chairman Waller	Ongoing	Committed
Assess paved road effectiveness	Commission	January/February	Post-Completion

Item	Responsible Party	Target Date	Status
Continue litter control driver notifications	Republic Services	Ongoing	Implemented

Next Meeting

Date: January 16, 2026

Time: 6:00 p.m.

Location: Loudon County Annex Building

Anticipated Discussion Items: • Approval of November and December 2025 meeting minutes • FY 2023-24 and FY 2024-25 audit approvals • Paving project completion report and road condition assessment • New cell module operational status and top deck transition completion • Jurisdictional waters assessment report from Chris Cline • Toe drain installation completion status • Mud mitigation effectiveness evaluation • Brush pile grinding completion and utilization report • Lawsuit status and potential refiling decision • Litter control enforcement effectiveness • Borrow pit rezoning final approval status

Meeting adjourned at approximately 8:00 p.m. No formal adjournment motion due to lack of quorum.

*Minutes respectfully submitted by Monty Ross, LCSWDC Interim Secretary
Chairman: Adam Waller, Loudon County Solid Waste Disposal Committee*

Note: Full video of LCSWDC meeting available at: Loudon County Solid Waste Disposal Commission Meeting, December 19, 2025 (youtube.com)

LOUDON COUNTY SOLID WASTE DISPOSAL COMMISSION
100 River Road, Box 100
Loudon, Tennessee 37774

November 17, 2025

Vance CPA LLC
402 S. Northshore Drive
Knoxville, TN 37919

This representation letter is provided in connection with your audit(s) of the financial statement of the Loudon County Solid Waste Disposal Commission, Loudon, Tennessee, which comprise the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of June 30, 2024 and 2025, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of November 17, 2025, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 3, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.

- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the Loudon County Solid Waste Disposal Commission, Loudon, Tennessee is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the Loudon County Solid Waste Disposal Commission, Loudon, Tennessee and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the Loudon County Solid Waste Disposal Commission, Loudon, Tennessee's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the names of the Loudon County Solid Waste Disposal Commission, Loudon, Tennessee's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 22) The Loudon County Solid Waste Disposal Commission, Loudon, Tennessee has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 24) We have appropriately disclosed all information for conduit debt obligations in accordance with [GASBS No. 91](#).
- 25) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and disclosures [and schedule of expenditures of federal awards]. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
- 28) The Loudon County Solid Waste Disposal Commission, Loudon, Tennessee has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The Loudon County Solid Waste Disposal Commission, Loudon, Tennessee has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31) The financial statements include all fiduciary activities required by [GASBS No. 84](#), as amended.
- 32) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#), as amended.
- 33) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 34) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 35) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 36) Provisions for uncollectible receivables have been properly identified and recorded.
- 37) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 38) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 39) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 40) Special and extraordinary items are appropriately classified and reported.
- 41) We are responsible for maintain our depreciation schedule and capital asset lists.
- 42) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 43) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.

- 44) The government meets the GASB-established requirements for accounting for eligible infrastructure assets using the modified approach.
- 45) We have appropriately disclosed the Loudon County Solid Waste Disposal Commission, Loudon, Tennessee's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 46) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

Signature

Chairman

**Loudon County Solid Waste
Commission
Loudon, Tennessee**

**Financial Statement
June 30, 2024**

Vance CPA LLC
Certified Public Accountants
402 S Northshore Drive - Knoxville, TN 37919
Tel. (706) 442-3084
ben@vancecpa.com

Table of Contents

LOUDON COUNTY SOLID WASTE COMMISSION LOUDON, TENNESSEE

For the Year Ended June 30, 2024

Independent Accountants' Audit Report	1
Management's Discussion and Analysis	4
Financial Statements	
Statement of Net Position	7
Statement of Revenues, Expenses, and Change in Net Position.....	8
Statement of Cash Flows	9
Notes to the Financial Statements.....	10
Other Information	
Board of Commissioners.....	17
Internal Control and Compliance	
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	18
Summary Schedule of Prior Year Findings	20

Vance CPA LLC
Certified Public Accountants
402 S Northshore Drive - Knoxville, TN 37919
Tel. (706) 442-3084
ben@vancecpa.com

INDEPENDENT ACCOUNTANTS' AUDIT REPORT

Board of Commissioners
Loudon County Solid Waste Commission
Loudon, Tennessee

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Loudon County Solid Waste Commission, which comprise the statement of net position as June 30, 2024, and the related statement of revenue, expenses and change in net position, and statement of cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of Loudon County Solid Waste Commission, as of June 30, 2024, and the respective changes in its financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Loudon County Solid Waste Commission, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Loudon County Solid Waste Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Loudon County Solid Waste Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Loudon County Solid Waste Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 to 7 be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the financial statements. The other information comprises the schedule of the board of commissioners but does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 11, 2025, on our consideration of Loudon County Solid Waste Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Loudon County Solid Waste Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Loudon County Solid Waste Commission's internal control over financial reporting and compliance.

Knoxville, TN
November 11, 2025

draftdraftdraft
Vance CPA LLC

LOUDON COUNTY SOLID WASTE COMMISSION
Management's Discussion and Analysis
June 30, 2024

Introduction

This discussion and analysis is intended to be an introduction to the financial statements and notes that follow this section and should be read in conjunction with them. The Loudon County Solid Waste Commission ("LCSWDC") is a governmental agency created by Loudon County, the City of Lenoir City and the City of Loudon to operate and manage the Matlock Bend Landfill in Loudon, Tennessee. The Commission also serves as the Municipal Solid Waste Region Board for the Loudon County Solid Waste Region under the Solid Waste Management Act of 1991.

Financial Statement Review

The financial statements herein are comprised of the statement of net position, the statement of revenue, expenses and changes in net position, the statement of cash flows and the accompanying notes to the financial statements.

Financial Highlights as of June 30:

The statement of net position presents information on all LCSWDC's assets and liabilities. Current assets as well as other assets and liabilities are reported in order of their liquidity. The table below presents the significant components of net position:

Condensed statements of net position

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Assets:				
Current and other	\$ 5,972,355	\$ 5,299,496	\$ 4,807,516	\$ 4,520,209
Capital assets	<u>1,419,099</u>	<u>1,421,466</u>	<u>1,423,833</u>	<u>1,426,199</u>
Total assets	<u>7,391,454</u>	<u>6,720,962</u>	<u>6,231,349</u>	<u>5,946,408</u>
Liabilities:				
Current	12,654	13,692	7,794	2,854
Long-term	<u>14,312,902</u>	<u>13,380,389</u>	<u>12,988,142</u>	<u>7,074,582</u>
Total liabilities	<u>14,325,556</u>	<u>13,394,081</u>	<u>12,995,936</u>	<u>7,077,436</u>
Net position (deficit):				
Investment in capital assets	1,419,099	1,421,466	1,423,833	1,426,199
Unrestricted (deficit)	<u>(8,353,201)</u>	<u>(8,094,585)</u>	<u>(8,188,420)</u>	<u>(2,557,227)</u>
Total net position	<u>(6,934,102)</u>	<u>(6,673,119)</u>	<u>(6,764,587)</u>	<u>(1,131,028)</u>
Total liabilities and net position	<u>\$ 7,391,454</u>	<u>\$ 6,720,962</u>	<u>\$ 6,231,349</u>	<u>\$ 5,946,408</u>

LOUDON COUNTY SOLID WASTE COMMISSION
Management's Discussion and Analysis
June 30, 2024

The statement of revenue, expenses and change in net position presents LCSWDC's results of operations. The table below is a condensed statement of revenue and expenses:

Condensed statements of revenue, expenses and change in net position:

	2024	2023	2022	2021
Operating revenue	\$ 533,892	\$ 506,085	\$ 363,076	\$ 292,853
Operating expenses	(980,773)	(440,408)	(6,009,661)	(271,807)
Depreciation and amortization	(2,367)	(2,367)	(2,367)	(2,367)
Net operating income(loss)	(449,248)	63,310	(5,648,952)	18,679
Non-operating income	188,265	28,158	15,391	51,848
Change in net position	\$ (260,983)	\$ 91,468	\$ (5,633,561)	\$ 70,527

Results of Operations

LCSWDC shows operating revenue of \$533,892, which represents an increase of \$27,807 from the previous year's operating revenue. At the same time, LCSWDC shows an increase in operating expenses of \$540,365 over the previous year's operating expenses. LCSWDC shows a positive change in net position due to lower costs related to Poplar Springs Landfill. The increased utilization of the landfill during the year resulted in a \$932,513 increase to the estimated future liability for closure and post closure costs. This increase to the estimated future liability for closure and post closure costs increased by \$540,266 from the previous year's increase in estimated costs. As of June 30, 2024, LCSWDC completed its seventeenth full year of operations under its 20-year operations contract that commenced on October 1, 2007 and provides for the turn-key operation of Matlock Bend Landfill by the operator instead of LCSWDC.

The statement of cash flows in the accompanying financial statements is presented using the direct method. This method outlines the sources and uses of cash as it relates to operating income.

Capital Assets

Capital asset levels stayed the same from the prior year. LCSWDC did not purchase capital assets during the year ended June 30, 2024.

Future Events

The agreed upon expansion of over 26 acres in the July 2022 Amended Agreement was later reduced by Santeq/Republic from 26.6 acres to 6.99 acres with a revised Part II dated September 25, 2023 submitted to TDEC. This change alters the closure/post closure responsibilities of the owner and operator, leaving several matters in dispute.

LOUDON COUNTY SOLID WASTE COMMISSION
Management's Discussion and Analysis
June 30, 2024

Request for Information

Questions concerning this report or other requests for additional information should be directed to Adam Waller, Chairman at his office located at 100 River Road, #106, Loudon, Tennessee 37774.

Respectfully submitted,

Adam Waller
Chairman

**LOUDON COUNTY SOLID WASTE COMMISSION
LOUDON, TENNESSEE**

STATEMENT OF NET POSITION

For the Year Ended June 30, 2024

ASSETS	2024
Current Assets	
Cash - operating	\$ 5,875,060
Cash – Poplar Springs Landfill	28,604
Accounts receivable	47,363
Interest receivable	16,278
Prepaid expenses	<u>5,050</u>
Total current assets	<u>5,972,355</u>
Capital Assets	
Land	1,410,852
Landfill facilities	125,016
Less: accumulated depreciation	<u>(116,769)</u>
Total capital assets	<u>1,419,099</u>
Total Assets	<u><u>7,391,454</u></u>
LIABILITIES AND NET POSITION/(DEFICIT)	
Current Liability:	
Accounts payable	\$ <u>12,654</u>
Total current liabilities	<u>12,654</u>
Long-term Liabilities	
Estimated closure/post closure care costs	<u>14,312,902</u>
Total long-term liabilities	<u>14,312,902</u>
Total liabilities	<u>14,325,556</u>
Net Position/(Deficit):	
Investment in capital assets	1,419,099
Unrestricted/(deficit)	<u>(8,353,201)</u>
Total net position/(deficit)	<u>(6,934,102)</u>
Total Liabilities and Net Position/(Deficit)	<u><u>\$ 7,391,454</u></u>

See accompanying notes to the basic financial statements.

**LOUDON COUNTY SOLID WASTE COMMISSION
LOUDON, TENNESSEE**

STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION

For the Year Ended June 30, 2024

OPERATING REVENUE

Surcharge – host agency	\$ 280,833
Surcharge – closure/post closure security fees	<u>253,059</u>
Total Operating Revenue	<u>533,892</u>

OPERATING EXPENSES

Salaries and wages:	
Board of Commissioner compensation	<u>11,756</u>
Total salaries and wages	<u>11,756</u>
Contracted services:	
Legal services	11,190
Legal notices	716
Accounting and auditing	<u>10,100</u>
Total contracted services	<u>22,006</u>
Landfill operations:	
Closure and post closure care	<u>932,513</u>
Total landfill operations	<u>932,513</u>
Other expenses:	
Insurance	4,804
Trustee's commissions	4,549
Poplar Springs remediation	—
Miscellaneous	<u>5,145</u>
Total other expenses	<u>14,498</u>
Depreciation	<u>2,367</u>
Total depreciation	<u>2,367</u>
Total Operating Expenses	<u>983,140</u>
Excess (deficiency) of revenues	
Over (under) expenditures	<u>(449,248)</u>

NONOPERATING REVENUE

Interest income	<u>188,265</u>
Total nonoperating revenue	<u>188,265</u>

Change in net position (260,983)

Net position/(deficit) – beginning of year (6,673,119)

Net position/(deficit), end of year \$ (6,934,102)

See accompanying notes to the basic financial statements.

**LOUDON COUNTY SOLID WASTE COMMISSION
LOUDON, TENNESSEE**

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2024

CASH PROVIDED (USED) BY OPERATING ACTIVITIES

Cash received from customers	\$ 917,937
Cash paid to employees	(11,756)
Cash paid to suppliers	<u>(435,704)</u>
Net cash provided (used) by operating activities	<u>470,477</u>

CASH PROVIDED (USED) BY INVESTING ACTIVITIES

Interest received	<u>188,265</u>
Net cash provided (used) by investing activities	<u>188,265</u>

Net increase (decrease) in cash 658,742

Cash at the beginning of the year 5,244,922

Cash at the end of the year \$ 5,903,664

**RECONCILIATION OF NET INCOME/(LOSS) FROM
OPERATIONS TO NET CASH PROVIDED
(USED) BY OPERATING ACTIVITIES**

Net income (loss) from operations	\$ (449,248)
Adjustments to reconcile (loss) from operations to net cash provided by operating activities:	
Depreciation	2,367
(Increase)/Decrease in:	
Accounts receivable	(13,871)
Prepaid expenses	(246)
Increase/(Decrease) in:	
Accounts payable	(1,038)
Estimated closure/post closure care cost	<u>932,513</u>

Net cash provided (used) by operating activities \$ 470,477

See accompanying notes to the basic financial statements.

**LOUDON COUNTY SOLID WASTE COMMISSION
LOUDON, TENNESSEE**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2024

NOTE 1 – DESCRIPTION OF ORGANIZATION

Loudon County Solid Waste Commission (the Commission) has delegated the authority and responsibility for operating the Matlock Bend Landfill (the Landfill) under the Amended and Restated Loudon County Solid Waste Agreement dated March 1, 1993, as amended. This agreement was entered into pursuant to state laws requiring the creation of municipal solid waste regions. In addition to specific powers relative to the operation and management of the Landfill, the Commission is granted all the powers and duties of a municipal solid waste region board as set forth in T.C.A. §68 211-813, et seq. The Commission's seven-member board is appointed by the Loudon County mayor (5 members) and the mayors of City of Loudon, Tennessee (1 member) and Lenoir City, Tennessee (1 member).

The Commission has contracted with Republic Services (originally Santek Environmental, Inc. which was acquired by Republic and hereafter referred to as Republic) to operate the Landfill. Republic is responsible for the operation of Phase II/IV of the Landfill and the closure and post closure of Phases I and II/IV during the term of the contract, which expires on September 30, 2027. Phase I of the Landfill was closed during the year ended June 30, 1996, and closure was approved by the State of Tennessee Department of Environment and Conservation during fiscal year ended June 30, 1998. Phase III was never developed.

The Poplar Springs Landfill was operated by another government and was closed before the Commission was created. While the Commission has no direct responsibility for any ongoing post closure care of the Poplar Springs Landfill, the board has agreed to pay certain costs using funds that were donated to the Commission when it was created.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Commission's financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included in the statement of net position. The statement of revenue, expenses and change in net position presents increases (revenue) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenue is recognized in the period in which it is earned while expenses are recognized in the period in which the liability is incurred.

The Commission recognizes revenue when it is earned and measurable, and expenses are recognized when the liability is incurred. Surcharge revenue and revenue for closure and post-closure security fees are classified as operating revenue. All other revenue is reported as non-operating revenue. Operating expenses are those expenses that are essential to the primary operations. All other expenses are reported as non-operating expenses.

**LOUDON COUNTY SOLID WASTE COMMISSION
LOUDON, TENNESSEE**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The Commission prepares its financial statements in accordance with GASB Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments* GASB Statement No. 34 establishes standards for external financial reporting for state and local governments and requires that resources be classified for accounting reporting purposes into the following three net position groups:

Investment in Capital Assets

This category includes capital assets, net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those assets. The Commission had no debt as of June 30, 2024. Investment in capital assets at June 30, 2024 has been calculated as follows:

Capital assets	\$ 1,535,868
Accumulated depreciation	<u>(116,769)</u>
	<u>\$ 1,419,099</u>

Restricted: This category includes net position whose use is subject to externally imposed stipulations that can be fulfilled by actions of the Commission pursuant to those stipulations or that expire by the passage of time. When both restricted and unrestricted resources are available for use, it is the Commission's policy to use restricted resources first, then unrestricted resources as needed. The Commission had no restricted net position as of June 30, 2024.

Unrestricted: This category includes net position that is not subject to externally imposed stipulations and that do not meet the definition of "Restricted" or "Investment in Capital Assets". Unrestricted net position may be designated for specific purposes by action of management or the Board of Commissioners or may otherwise be limited by contractual agreements with outside parties. The Commission had a deficit of unrestricted, undesignated net position of \$8,353,201 as of June 30, 2024.

Accounts Receivable

Accounts receivable, which are deemed uncollectible based upon a periodic review of the accounts, are charged to revenue. At June 30, 2024 no allowance for uncollectible accounts was considered necessary.

**LOUDON COUNTY SOLID WASTE COMMISSION
LOUDON, TENNESSEE**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and Equipment

Property and equipment is recorded at cost. Depreciation is computed using the straight-line method over the estimated useful lives, which range from ten to twenty years. The Commission has not adopted a formal capitalization policy.

NOTE 3 - CASH

Cash represents money on deposit in various banks. The Commission considers all highly liquid investments with an original maturity date of three months or less when purchased to be cash equivalents.

State of Tennessee law authorizes the Commission to invest in obligations of the United States of America or its agencies, nonconvertible debt securities of certain federal agencies, other obligations guaranteed as to principal and interest by the United States of America or any of its agencies, secured certificates of deposit and other evidences of deposit in state and federal banks and savings and loan associations, and the Tennessee Department of Treasury Local Government Investment Pool (the LGIP). The LGIP contains investments in certificates of deposit, U.S. Treasury securities and repurchase agreements, backed by the U.S. Treasury securities. The Treasurer of the State of Tennessee administers the investment pool.

All deposits with financial institutions in excess of Federal Deposit Insurance Corporation (FDIC) limits are required to be secured by one of two methods. Excess funds can be deposited with a financial institution that participates in the State of Tennessee Bank Collateral Pool. For deposits with financial institutions that do not participate in the State of Tennessee Bank Collateral Pool, state statutes require that all deposits be collateralized with collateral whose market value is equal to 105 percent of the uninsured amount of the deposits.

The Commission's cash and investments at June 30, 2024 are held by the Loudon County Trustee in the Commission's name and are entirely insured through the Federal Deposit Insurance Corporation or the State of Tennessee Bank Collateral Pool.

Cash received by the Commission for closure and post closure security fees totaled \$2,749,219 as of June 30, 2024. Management intends to use this cash to partially satisfy the closure/post-closure costs described in Note 7.

LOUDON COUNTY SOLID WASTE COMMISSION
LOUDON, TENNESSEE

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2024

NOTE 4 – CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2024 was as follows:

	Balance 07/01/23	Additions	Reductions	Balance 06/30/24
<u>Capital assets not being depreciated</u>				
Land	1,410,852	-	-	1,410,852
Total assets not being depreciation	1,410,852	-	-	1,410,852
<u>Capital assets being depreciated</u>				
Landfill facilities	125,016	-	-	125,016
Total assets being depreciation	125,016	-	-	125,016
<u>Accumulated depreciation</u>				
Landfill facilities	(114,402)	(2,367)	-	(116,769)
Total accumulated depreciation	(114,402)	(2,367)	-	(116,769)
Net capital assets	\$ 1,421,466	\$ (2,367)	\$ -	\$ 1,419,099

NOTE 5 – RISK MANAGEMENT

The Commission is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Landfill operator, on behalf of the Commission, carries commercial insurance for various risks of loss, including general liability coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 6 – COMMITMENTS

The commission owns the land and permit for Matlock Bend Landfill, which is operated under contract with Santek Environmental, LLC, a wholly owned subsidiary of Republic Services, Inc. The current Operating Agreement was signed in July of 2022 which amended many portions of the earlier July, 2007 Agreement. The July of 2022 Agreement included an expansion required approximately 26.6-acre expansion that would bring the revised total footprint of the permitted landfill to approximately 67.2 acres. Santek Environmental LLC is obligated to comply with all environmental laws, maintain and operate the site, accept tipping fees, pay the agreed host fee and complete a phased closure in accordance with the 2022 Amended Agreement.

**LOUDON COUNTY SOLID WASTE COMMISSION
LOUDON, TENNESSEE**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2024

NOTE 6 – COMMITMENTS (continued)

Santek agreed to be responsible, at its expense, for compliance with Post Closure Care for all closed portions of the landfill until the earlier of the expiration of the term of the 2022 Agreement or the termination of it.

The commission is obligated to assume all remaining responsibility for Post termination Close Care of the Landfill following the expiration or Termination of the 2022 Agreement.

NOTE 7 – CLOSURE AND POST CLOSURE CARE COST

State and federal laws and regulations require a final cover to be placed on the Landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for a minimum of thirty years after closure. Phase I of the Landfill was closed during the year ended June 30, 1996. However, state certification of closure was not approved until the year ended June 30, 1998.

Although closure and post closure care costs will be paid only near or after the date that the Landfill stops accepting waste, the Commission reports a portion of these closure and post closure care costs as an operating expense in each period based on Landfill capacity used as of the date of the statement of net position. Landfill facilities operation expense reported in the accompanying financial statements consists of \$932,513 for the current year increase in the estimated liability for closure and post closure costs.

At June 30, 2024, the estimated liabilities for closure and post closure care costs were as follows:

Phase I	\$ 283,558
Phase II/IV	<u>14,029,344</u>
	<u>\$14,312,902</u>

The liabilities were estimated based on information provided by the State of Tennessee Department of Environment and Conservation when the corresponding cells of the Landfill were initially permitted. Closure and post closure costs related to Phase I were recognized by the Commission in prior periods based on Landfill capacity as of the date of each statement of net position. The liability for Phase II/IV represents the estimated cumulative amount of closure and post closure care costs reported to date based on the use of 97.0% of the estimated capacity of the Landfill for that phase. The Commission will recognize the remaining estimated cost of \$392,247 as the remaining permitted capacity of the Landfill is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2024. The Commission expects to close Phase II/IV of the Landfill in ten to twelve years (assuming 80,000 tons of waste per year). Actual costs of closure and post closure may vary based on inflation, deflation, technology, or applicable laws and regulations.

**LOUDON COUNTY SOLID WASTE COMMISSION
LOUDON, TENNESSEE**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2024

NOTE 7 – CLOSURE AND POST CLOSURE CARE COST (continued)

Loudon County, Tennessee (the County) has entered into a Contracts in Lieu of Performance Bond with the State of Tennessee Department of Environment and Conservation for Phase I (dated February 24, 1994) and for Phase II/IV (dated September 1, 1997), which are amended from time to time. In the event the County fails to perform closure and post closure care requirements pursuant to all applicable laws, statutes, rules and regulations as such laws, rules, statutes and regulations may be amended, the contracts pledge future revenues of the County, disbursed from the State of Tennessee to the County, up to the amount of \$14,312,902 (covering all phases of the Landfill) as of June 30, 2024, for closure and post closure care.

NOTE 8 – SUBSEQUENT EVENT

The commission evaluated subsequent events through November 11, 2025, the date on which the financial statements were available to be issued. The commission did not have any subsequent events requiring disclosure or recording in these financial statements.

OTHER INFORMATION

LOUDON COUNTY SOLID WASTE COMMISSION

BOARD OF COMMISSIONERS

June 30, 2024

Michael A. Waller, Chair
David M. Hall, Vice Chair
Gary M. Busch
Balie M. Ross
Larry A. Rolen
Patricia Caballero-Hunter

INTERNAL CONTROL AND COMPLIANCE

Vance CPA LLC
Certified Public Accountants
402 S Northshore Drive - Knoxville, TN 37919
Tel. (706) 442-3084
ben@vancecpa.com

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Loudon County Solid Waste Commission
Loudon, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States of America, the financial statements of Loudon County Solid Waste Commission, which comprise the statement of net position as of June 30, 2024, and the related statements of revenue, expenses and change in net position, and cash flows for the year then ended and the related notes to the financial statements, and have issued our report thereon dated November 11, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Loudon County Solid Waste Commission's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the Loudon County Solid Waste Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of Loudon County Solid Waste Commission's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Loudon County Solid Waste Commission's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Loudon County Solid Waste Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Loudon County Solid Waste Commission's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Loudon County Solid Waste Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Knoxville, TN
November 11, 2025

draftdraftdraft
Vance CPA LLC

LOUDON COUNTY SOLID WASTE COMMISSION

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

Year Ended June 30, 2024

There were no prior year findings reported.

LOUDON

LOUDON COUNTY GOVERNMENT

Prepared by_____

12/16/2025

Adjusted Trial Balance

Reviewed by_____

09:08 PM

for the period ended June 30, 2024

Page 1

Account # / Description	Prior Period (Adjusted) 06/30/2023	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workpaper Reference
11140-000 CASH WITH TRUSTEE	5,217,056	5,875,060			5,875,060	
11141-000 CASH POPLAR SPRINGS	27,866	28,604			28,604	
11410-000 ACCOUNTS RECEIVABLE	48,501	63,077	AJE-3	(15,714)	47,363	
11600-000 PREPAID ITEMS	4,804	5,050			5,050	
11810-000 ACCRUED INTEREST RECEIVABLE	1,269	564	AJE-3	15,714	16,278	
13500-000 FURNITURE & FIXTURES	1,410,852	1,410,852			1,410,852	
13600-000 NEW INVESTMENT JOINT VENT (GEN FI	125,016	125,016			125,016	
13710-000 ACCUMULATED DEPRECIATION-MACHII	(114,402)	(114,402)	AJE-1	(2,367)	(116,769)	
21100-000 ACCOUNTS PAYABLE	(13,535)	(12,250)			(12,250)	
21500-000 DUE TO OTHER FUNDS	(157)	(404)			(404)	
22500-000 ACCRUED LIABILITIES FOR LANDFILL	(13,380,389)	(13,380,389)	AJE-2	(932,513)	(14,312,902)	
39000-000 NET POSITION	6,764,587	6,673,119			6,673,119	
(Profit) Loss	(91,468)	(673,897)		934,880	260,983	
	0	0		0	0	

LOUDON

LOUDON COUNTY GOVERNMENT

Prepared by_____

12/16/2025

Adjusted Trial Balance

Reviewed by_____

09:09 PM

for the period ended June 30, 2024

Page 2

Account # / Description	Prior Period (Adjusted) 06/30/2023	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workpaper Reference
43112-000 SURCHARGE - HOST AGENCY	(264,264)	(280,833)			(280,833)	
43113-000 SURCHARGE - GENERAL	(241,821)	(253,059)			(253,059)	
44110-000 INVESTMENT INCOME	(28,021)	(187,506)			(187,506)	
44110-001 INVESTMENT INCOME - POP	(137)	(759)			(759)	
55754-191 BOARD & COMMITTEE MEMBERS FEE	7,700	11,605			11,605	
55754-201 SOCIAL SECURITY	163	122			122	
55754-212 EMPLOYER MEDICARE	51	29			29	
55754-305 AUDIT SERVICES		10,100			10,100	
55754-308 CONSULTANTS		5,145			5,145	
55754-331 LEGAL SERVICES	30,620	11,190			11,190	
55754-332 LEGAL NOTICES, RECORDING & COURT	1,521	716			716	
55754-363 CONTRACTS FOR LANDFILL FACILITIES	392,247		AJE-2	932,513	932,513	
55754-399 OTHER CONTRACTED SERVICES	200					
55754-435 OFFICE SUPPLIES	152					
55754-499 OTHER SUPPLIES & MATERIALS	197					
55754-502 BUILDING & CONTENTS INSURANCE	4,603	4,804			4,804	
55754-514 DEPRECIATION	2,367		AJE-1	2,367	2,367	
55754-791 POP OTHER CONSTRUCTION						
58900-510 TRUSTEE'S COMMISSION	2,941	4,528			4,528	
58900-511 POP TRUSTEE'S COMMISSION	15	21			21	
99999-999 ACCUMULATED ROUNDING	(2)					
(Profit) Loss	(91,468)	(673,897)		934,880	260,983	

12/16/2025
09:09 PMAdjusting Journal Entries
for the period ended June 30, 2024

Page 1

Account #	Account Name / Description	Debits	Credits
06/30/2024	<u>AJE 1</u>		
55754-514	DEPRECIATION	2,367	
13710-000	ACCUMULATED DEPRECIATION-MACHINES & EQUIPMEN		2,367
	adjust for current depreciation		
06/30/2024	<u>AJE 2</u>		
55754-363	CONTRACTS FOR LANDFILL FACILITIES	932,513	
22500-000	ACCRUED LIABILITIES FOR LANDFILL		932,513
	To adjust closure and postclosure liabilities to actual.		
06/30/2024	<u>AJE 3</u>		
11410-000	ACCOUNTS RECEIVABLE		15,714
11810-000	ACCRUED INTEREST RECEIVABLE	15,714	
	reclass accrued interest		
	Totals	<u>950,594</u>	<u>950,594</u>

Account #	Description
-----------	-------------

General Ledger is in Balance	
All accounts are grouped.	

LOUDON COUNTY GOVERNMENT
Grouping schedule 1

Account Name	Account #	Prior 06/30/2023 (Adjusted)	Ending 06/30/2024 (Adjusted)
1000 CASH OPERATING CASH WITH TRUSTEE	11140-000	5,217,056	5,875,060
		<hr/> 5,217,056	<hr/> 5,875,060
1005 CASH POPLAR SPRINGS LANDFILL CASH POPLAR SPRINGS	11141-000	27,866	28,604
		<hr/> 27,866	<hr/> 28,604
1010 ACCOUNTS RECEIVABLE ACCOUNTS RECEIVABLE	11410-000	48,501	47,363
		<hr/> 48,501	<hr/> 47,363
1015 INTEREST RECEIVABLE ACCRUED INTEREST RECEIVABLE	11810-000	1,269	16,278
		<hr/> 1,269	<hr/> 16,278
1016 PREPAID EXPENSES PREPAID ITEMS	11600-000	4,804	5,050
		<hr/> 4,804	<hr/> 5,050
1020 LAND FURNITURE & FIXTURES	13500-000	1,410,852	1,410,852
		<hr/> 1,410,852	<hr/> 1,410,852
1025 LANDFILL FACILITIES NEW INVESTMENT JOINT VENT (GEN FIX ASSETS)	13600-000	125,016	125,016
		<hr/> 125,016	<hr/> 125,016
1030 ACCUMULATED DEPRECIATION ACCUMULATED DEPRECIATION-MACHINES & EQUIPMENT	13710-000	(114,402)	(116,769)
		<hr/> (114,402)	<hr/> (116,769)
2000 ACCOUNTS PAYABLE ACCOUNTS PAYABLE	21100-000	(13,535)	(12,250)
DUE TO OTHER FUNDS	21500-000	(157)	(404)
		<hr/> (13,692)	<hr/> (12,654)
2010 ESTIMATED CLOSURE/POSTCLOSURE LIABILITIES ACCRUED LIABILITIES FOR LANDFILL	22500-000	(13,380,389)	(14,312,902)
		<hr/> (13,380,389)	<hr/> (14,312,902)
3000 NET POSITION NET POSITION	39000-000	6,764,587	6,673,119
		<hr/> 6,764,587	<hr/> 6,673,119

LOUDON COUNTY GOVERNMENT
Grouping schedule 1

Account Name	Account #	Prior 06/30/2023 (Adjusted)	Ending 06/30/2024 (Adjusted)
4000 SURCHARGE HOST AGENCY SURCHARGE - HOST AGENCY	43112-000	(264,264)	(280,833)
		<hr/>	<hr/>
		(264,264)	(280,833)
4005 SURCHASE CLOSURE/POST CLOSURE SURCHARGE - GENERAL	43113-000	(241,821)	(253,059)
		<hr/>	<hr/>
		(241,821)	(253,059)
4900 INTEREST INCOME INVESTMENT INCOME	44110-000	(28,021)	(187,506)
INVESTMENT INCOME - POP	44110-001	(137)	(759)
		<hr/>	<hr/>
		(28,158)	(188,265)
5000 BOARD OF COMMISSIONER COMPENS/ BOARD & COMMITTEE MEMBERS FEE	55754-191	7,700	11,605
SOCIAL SECURITY	55754-201	163	122
EMPLOYER MEDICARE	55754-212	51	29
		<hr/>	<hr/>
		7,914	11,756
5005 LEGAL SERVICES LEGAL SERVICES	55754-331	30,620	11,190
		<hr/>	<hr/>
		30,620	11,190
5010 LEGAL NOTICES LEGAL NOTICES, RECORDING & COURT COSTS	55754-332	1,521	716
		<hr/>	<hr/>
		1,521	716
5015 ACCOUNTING & AUDITING AUDIT SERVICES	55754-305	0	10,100
		<hr/>	<hr/>
		0	10,100
5030 CLOSURE & POSTCLOSURE CARE CONTRACTS FOR LANDFILL FACILITIES	55754-363	392,247	932,513
		<hr/>	<hr/>
		392,247	932,513
5040 INSURANCE BUILDING & CONTENTS INSURANCE	55754-502	4,603	4,804
		<hr/>	<hr/>
		4,603	4,804
5041 OFFICE & OTHER SUPPLIES OFFICE SUPPLIES	55754-435	152	0
OTHER SUPPLIES & MATERIALS	55754-499	197	0
		<hr/>	<hr/>
		349	0

LOUDON COUNTY GOVERNMENT
Grouping schedule 1

[illegible]

**Loudon County Solid Waste
Commission
Loudon, Tennessee**

**Financial Statement
June 30, 2025**

Vance CPA LLC
Certified Public Accountants
402 S Northshore Drive - Knoxville, TN 37919
Tel. (706) 442-3084
ben@vancecpa.com

Table of Contents

LOUDON COUNTY SOLID WASTE COMMISSION LOUDON, TENNESSEE

For the Year Ended June 30, 2025

Independent Accountants' Audit Report	1
Management's Discussion and Analysis	4
Financial Statements	
Statement of Net Position	7
Statement of Revenues, Expenses, and Change in Net Position.....	8
Statement of Cash Flows	9
Notes to the Financial Statements.....	10
Other Information	
Board of Commissioners.....	17
Internal Control and Compliance	
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	18
Summary Schedule of Prior Year Findings	21

Vance CPA LLC
Certified Public Accountants
402 S Northshore Drive - Knoxville, TN 37919
Tel. (706) 442-3084
ben@vancecpa.com

INDEPENDENT ACCOUNTANTS' AUDIT REPORT

Board of Commissioners
Loudon County Solid Waste Commission
Loudon, Tennessee

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Loudon County Solid Waste Commission, which comprise the statement of net position as June 30, 2025, and the related statement of revenue, expenses and change in net position, and statement of cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of Loudon County Solid Waste Commission, as of June 30, 2025, and the respective changes in its financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Loudon County Solid Waste Commission, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Loudon County Solid Waste Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Loudon County Solid Waste Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Loudon County Solid Waste Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 to 7 be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the financial statements. The other information comprises the schedule of the board of commissioners but does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2025, on our consideration of Loudon County Solid Waste Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Loudon County Solid Waste Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Loudon County Solid Waste Commission's internal control over financial reporting and compliance.

Knoxville, TN
November 17, 2025

draftdraftdraft
Vance CPA LLC

LOUDON COUNTY SOLID WASTE COMMISSION
Management's Discussion and Analysis
June 30, 2025

Introduction

This discussion and analysis is intended to be an introduction to the financial statements and notes that follow this section and should be read in conjunction with them. The Loudon County Solid Waste Commission ("LCSWDC") is a governmental agency created by Loudon County, the City of Lenoir City and the City of Loudon to operate and manage the Matlock Bend Landfill in Loudon, Tennessee. The Commission also serves as the Municipal Solid Waste Region Board for the Loudon County Solid Waste Region under the Solid Waste Management Act of 1991.

Financial Statement Review

The financial statements herein are comprised of the statement of net position, the statement of revenue, expenses and changes in net position, the statement of cash flows and the accompanying notes to the financial statements.

Financial Highlights as of June 30:

The statement of net position presents information on all LCSWDC's assets and liabilities. Current assets as well as other assets and liabilities are reported in order of their liquidity. The table below presents the significant components of net position:

Condensed statements of net position

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Assets:				
Current and other	\$ 6,624,263	\$ 5,972,355	\$ 5,299,496	\$ 4,807,516
Capital assets	<u>1,416,732</u>	<u>1,419,099</u>	<u>1,421,466</u>	<u>1,423,833</u>
Total assets	<u>8,040,995</u>	<u>7,391,454</u>	<u>6,720,962</u>	<u>6,231,349</u>
Liabilities:				
Current	20,842	12,654	13,692	7,794
Long-term	<u>14,552,314</u>	<u>14,312,902</u>	<u>13,380,389</u>	<u>12,988,142</u>
Total liabilities	<u>14,573,156</u>	<u>14,325,556</u>	<u>13,394,081</u>	<u>12,995,936</u>
Net position (deficit):				
Investment in capital assets	1,416,732	1,419,099	1,421,466	1,423,833
Unrestricted (deficit)	<u>(7,948,893)</u>	<u>(8,353,201)</u>	<u>(8,094,585)</u>	<u>(8,188,420)</u>
Total net position	<u>(6,532,161)</u>	<u>(6,934,102)</u>	<u>(6,673,119)</u>	<u>(6,764,587)</u>
Total liabilities and net position	<u>\$ 8,040,995</u>	<u>\$ 7,391,454</u>	<u>\$ 6,720,962</u>	<u>\$ 6,231,349</u>

LOUDON COUNTY SOLID WASTE COMMISSION
Management's Discussion and Analysis
June 30, 2025

The statement of revenue, expenses and change in net position presents LCSWDC's results of operations. The table below is a condensed statement of revenue and expenses:

Condensed statements of revenue, expenses and change in net position:

	2025	2024	2023	2022
Operating revenue	\$ 583,933	\$ 533,892	\$ 506,085	\$ 363,076
Operating expenses	(382,396)	(980,773)	(440,408)	(6,009,661)
Depreciation and amortization	(2,367)	(2,367)	(2,367)	(2,367)
Net operating income(loss)	199,170	(449,248)	63,310	(5,648,952)
Non-operating income	202,771	188,265	28,158	15,391
Change in net position	\$ 401,941	\$ (260,983)	\$ 91,468	\$ (5,633,561)

Results of Operations

LCSWDC shows operating revenue of \$583,933, which represents an increase of \$50,041 from the previous year's operating revenue. At the same time, LCSWDC shows a decrease in operating expenses of \$598,337 over the previous year's operating expenses. LCSWDC shows a positive change in net position due to lower costs related to Poplar Springs Landfill. The increased utilization of the landfill during the year resulted in a \$239,412 increase to the estimated future liability for closure and post closure costs. This increase to the estimated future liability for closure and post closure costs increased by \$239,412 from the previous year's increase in estimated costs. As of June 30, 2025, LCSWDC completed its eighteenth full year of operations under its 20-year operations contract that commenced on October 1, 2007 and provides for the turn-key operation of Matlock Bend Landfill by the operator instead of LCSWDC.

The statement of cash flows in the accompanying financial statements is presented using the direct method. This method outlines the sources and uses of cash as it relates to operating income.

Capital Assets

Capital asset levels stayed the same from the prior year. LCSWDC did not purchase capital assets during the year ended June 30, 2025.

Future Events

The agreed upon expansion of over 26 acres in the July 2022 Amended Agreement was later reduced by Santeq/Republic from 26.6 acres to 6.99 acres with a revised Part II dated September 25, 2023 submitted to TDEC. This change alters the closure/post closure responsibilities of the owner and operator, leaving several matters in dispute.

LOUDON COUNTY SOLID WASTE COMMISSION
Management's Discussion and Analysis
June 30, 2025

Request for Information

Questions concerning this report or other requests for additional information should be directed to Adam Waller, Chairman at his office located at 100 River Road, #106, Loudon, Tennessee 37774.

Respectfully submitted,

Adam Waller
Chairman

**LOUDON COUNTY SOLID WASTE COMMISSION
LOUDON, TENNESSEE**

STATEMENT OF NET POSITION

For the Year Ended June 30, 2025

	<u>2025</u>
ASSETS	
Current Assets:	
Cash - operating	6,526,368
Cash - Poplar Springs Landfill	29,140
Accounts receivable	51,668
Interest receivable	17,087
Total current assets	<u>6,624,263</u>
Capital Assets:	
Land	1,410,852
Landfill facilities	125,016
Less: accumulated depreciation	<u>(119,136)</u>
Total capital assets	<u>1,416,732</u>
Total Assets	<u>\$ 8,040,995</u>
LIABILITIES AND NET POSITION/(DEFICIT)	
Current Liabilities:	
Accounts payable	<u>20,842</u>
Total current liabilities	<u>20,842</u>
Long-term Liabilities	
Estimated closure/postclosure care costs	<u>14,552,314</u>
Total long-term liabilities	<u>14,552,314</u>
Total liabilities	<u>14,573,156</u>
Net Position/(Deficit)	
Investment in capital assets	1,416,732
Unrestricted (deficit)	<u>(7,948,893)</u>
Total net position/(deficit)	<u>(6,532,161)</u>
Total Liabilities and Net Position/(Deficit)	<u>\$ 8,040,995</u>

See accompanying notes to the basic financial statements.

LOUDON COUNTY SOLID WASTE COMMISSION
LOUDON, TENNESSEE

STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION

For the Year Ended June 30, 2025

OPERATING REVENUE

Surcharge - host agency	\$ 306,441
Surcharge - closure/post closure security fees	<u>277,492</u>
Total operating revenue	<u>583,933</u>

OPERATING EXPENSES

Salaries and wages:	
Board of Commissioner compensation	<u>6,488</u>
Total salaries and wages	<u>6,488</u>
Contracted services:	
Legal services	56,635
Legal notices	12,980
Accounting and auditing	<u>15,100</u>
Total contracted services	<u>84,715</u>
Landfill operations:	
Closure and postclosure care	<u>239,412</u>
Total landfill operations	<u>239,412</u>
Other expenses:	
Insurance	5,092
Trustee's commissions	5,264
Poplar Springs remediation	-
Miscellaneous	<u>41,425</u>
Total other expenses	<u>51,781</u>
Depreciation	<u>2,367</u>
Total depreciation	<u>2,367</u>
Total operating expenses	<u>384,763</u>

Excess (deficiency) of revenues over (under) expenditures	<u>199,170</u>
--	----------------

NONOPERATING REVENUES

Interest income	<u>202,771</u>
Total nonoperating revenue	<u>202,771</u>

Change in net position	401,941
------------------------	---------

Net position/(deficit), beginning of year	<u>(6,934,102)</u>
---	--------------------

Net position/(deficit), end of year	<u>\$ (6,532,161)</u>
-------------------------------------	------------------------------

See accompanying notes to the basic financial statements.

**LOUDON COUNTY SOLID WASTE COMMISSION
LOUDON, TENNESSEE**

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2025

CASH PROVIDED (USED) BY OPERATING ACTIVITIES

Cash received from customers	\$ 781,590
Cash paid to employees	(6,488)
Cash paid to suppliers	<u>(326,029)</u>
Net cash provided (used) by operating activities	<u>449,073</u>

CASH PROVIDED (USED) BY INVESTING ACTIVITIES

Interest received	<u>202,771</u>
Net cash provided (used) by investing activities	<u>202,771</u>

Net increase (decrease) in cash 651,844

Cash at the Beginning of Year 5,903,664

Cash at the End of Year \$ 6,555,508

**RECONCILIATION OF (LOSS) FROM
OPERATIONS TO NET CASH PROVIDED(USED)
BY OPERATING ACTIVITIES**

Net income (loss) from operations	199,170
Adjustments to reconcile (loss) from operations to net cash provided by operating activities:	
Depreciation	2,367
(Increase)/Decrease in:	
Accounts receivable	(5,114)
Prepaid expenses	5,050
Increase/(Decrease) in:	
Accounts payable	8,188
Estimated closure/postclosure care cost	<u>239,412</u>
Net cash provided (used) by operating activities	<u>\$ 449,073</u>

See accompanying notes to the basic financial statements.

**LOUDON COUNTY SOLID WASTE COMMISSION
LOUDON, TENNESSEE**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2025

NOTE 1 – DESCRIPTION OF ORGANIZATION

Loudon County Solid Waste Commission (the Commission) has been delegated the authority and responsibility for operating the Matlock Bend Landfill (the Landfill) under the Amended and Restated Loudon County Solid Waste Agreement dated March 1, 1993, as amended. This agreement was entered into pursuant to state laws requiring the creation of municipal solid waste regions. In addition to specific powers relative to the operation and management of the Landfill, the Commission is granted all the powers and duties of a municipal solid waste region board as set forth in T.C.A. §68 211-813, et seq. The Commission's seven-member board is appointed by the Loudon County mayor (5 members) and the mayors of City of Loudon, Tennessee (1 member) and Lenoir City, Tennessee (1 member).

The Commission has contracted with Republic Services (originally Santek Environmental, Inc. which was acquired by Republic and hereafter referred to as Republic) to operate the Landfill. Republic is responsible for the operation of Phase II/IV of the Landfill and the closure and post closure of Phases I and II/IV during the term of the contract, which expires on September 30, 2027. Phase I of the Landfill was closed during the year ended June 30, 1996, and closure was approved by the State of Tennessee Department of Environment and Conservation during fiscal year ended June 30, 1998. Phase III was never developed.

The Poplar Springs Landfill was operated by another government and was closed before the Commission was created. While the Commission has no direct responsibility for any ongoing post closure care of the Poplar Springs Landfill, the board has agreed to pay certain costs using funds that were donated to the Commission when it was created.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Commission's financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included in the statement of net position. The statement of revenue, expenses and change in net position presents increases (revenue) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenue is recognized in the period in which it is earned while expenses are recognized in the period in which the liability is incurred.

The Commission recognizes revenue when it is earned and measurable, and expenses are recognized when the liability is incurred. Surcharge revenue and revenue for closure and post-closure security fees are classified as operating revenue. All other revenue is reported as non-operating revenue. Operating expenses are those expenses that are essential to the primary operations. All other expenses are reported as non-operating expenses.

**LOUDON COUNTY SOLID WASTE COMMISSION
LOUDON, TENNESSEE**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2025

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The Commission prepares its financial statements in accordance with GASB Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. GASB Statement No. 34 establishes standards for external financial reporting for state and local governments and requires that resources be classified for accounting reporting purposes into the following three net position groups:

Investment in Capital Assets

This category includes capital assets, net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those assets. The Commission had no debt as of June 30, 2025. Investment in capital assets at June 30, 2025 has been calculated as follows:

Capital assets	\$ 1,535,868
Accumulated depreciation	<u>(119,136)</u>
	<u>\$ 1,416,732</u>

Restricted: This category includes net position whose use is subject to externally imposed stipulations that can be fulfilled by actions of the Commission pursuant to those stipulations or that expire by the passage of time. When both restricted and unrestricted resources are available for use, it is the Commission's policy to use restricted resources first, then unrestricted resources as needed. The Commission had no restricted net position as of June 30, 2025.

Unrestricted: This category includes net position that is not subject to externally imposed stipulations and that do not meet the definition of "Restricted" or "Investment in Capital Assets". Unrestricted net position may be designated for specific purposes by action of management or the Board of Commissioners or may otherwise be limited by contractual agreements with outside parties. The Commission had a deficit of unrestricted, undesignated net position of \$7,948,893 as of June 30, 2025.

Accounts Receivable

Accounts receivable, which are deemed uncollectible based upon a periodic review of the accounts, are charged to revenue. At June 30, 2025 no allowance for uncollectible accounts was considered necessary.

Property and Equipment

Property and equipment is recorded at cost. Depreciation is computed using the straight-line method over the estimated useful lives, which range from ten to twenty years. The Commission has not adopted a formal capitalization policy.

**LOUDON COUNTY SOLID WASTE COMMISSION
LOUDON, TENNESSEE**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2025

NOTE 3 - CASH

Cash represents money on deposit in various banks. The Commission considers all highly liquid investments with an original maturity date of three months or less when purchased to be cash equivalents.

State of Tennessee law authorizes the Commission to invest in obligations of the United States of America or its agencies, nonconvertible debt securities of certain federal agencies, other obligations guaranteed as to principal and interest by the United States of America or any of its agencies, secured certificates of deposit and other evidences of deposit in state and federal banks and savings and loan associations, and the Tennessee Department of Treasury Local Government Investment Pool (the LGIP). The LGIP contains investments in certificates of deposit, U.S. Treasury securities and repurchase agreements, backed by the U.S. Treasury securities. The Treasurer of the State of Tennessee administers the investment pool.

All deposits with financial institutions in excess of Federal Deposit Insurance Corporation (FDIC) limits are required to be secured by one of two methods. Excess funds can be deposited with a financial institution that participates in the State of Tennessee Bank Collateral Pool. For deposits with financial institutions that do not participate in the State of Tennessee Bank Collateral Pool, state statutes require that all deposits be collateralized with collateral whose market value is equal to 105 percent of the uninsured amount of the deposits.

The Commission's cash and investments at June 30, 2025 are held by the Loudon County Trustee in the Commission's name and are entirely insured through the Federal Deposit Insurance Corporation or the State of Tennessee Bank Collateral Pool.

Cash received by the Commission for closure and post closure security fees totaled \$2,749,219 as of June 30, 2025. Management intends to use this cash to partially satisfy the closure/post-closure costs described in Note 7.

**LOUDON COUNTY SOLID WASTE COMMISSION
LOUDON, TENNESSEE**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2025

NOTE 4 – CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2025 was as follows:

	Balance 07/01/24	Additions	Reductions	Balance 06/30/25
<u>Capital assets not being depreciated</u>				
Land	1,410,852	-	-	1,410,852
Total assets not being depreciation	1,410,852	-	-	1,410,852
 <u>Capital assets being depreciated</u>				
Landfill facilities	125,016	-	-	125,016
Total assets being depreciation	125,016	-	-	125,016
 <u>Accumulated depreciation</u>				
Landfill facilities	(116,769)	(2,367)	-	(119,136)
Total accumulated depreciation	(116,769)	(2,367)	-	(119,136)
 Net capital assets	\$ 1,419,099	\$ (2,367)	\$ -	\$ 1,416,732

NOTE 5 – RISK MANAGEMENT

The Commission is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Landfill operator, on behalf of the Commission, carries commercial insurance for various risks of loss, including general liability coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 6 – COMMITMENTS

The commission owns the land and permit for Matlock Bend Landfill, which is operated under contract with Santek Environmental, LLC, a wholly owned subsidiary of Republic Services, Inc. The current Operating Agreement was signed in July of 2022 which amended many portions of the earlier July, 2007 Agreement. The July of 2022 Agreement included an expansion required approximately 26.6-acre expansion that would bring the revised total footprint of the permitted landfill to approximately 67.2 acres. Santek Environmental LLC is obligated to comply with all environmental laws, maintain and operate the site, accept tipping fees, pay the agreed host fee and complete a phased closure in accordance with the 2022 Amended Agreement.

**LOUDON COUNTY SOLID WASTE COMMISSION
LOUDON, TENNESSEE**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2025

NOTE 6 – COMMITMENTS (continued)

Santek agreed to be responsible, at its expense, for compliance with Post Closure Care for all closed portions of the landfill until the earlier of the expiration of the term of the 2022 Agreement or the termination of it.

The commission is obligated to assume all remaining responsibility for Post termination Close Care of the Landfill following the expiration or Termination of the 2022 Agreement.

NOTE 7 – CLOSURE AND POST CLOSURE CARE COST

State and federal laws and regulations require a final cover to be placed on the Landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for a minimum of thirty years after closure. Phase I of the Landfill was closed during the year ended June 30, 1996. However, state certification of closure was not approved until the year ended June 30, 1998.

Although closure and post closure care costs will be paid only near or after the date that the Landfill stops accepting waste, the Commission reports a portion of these closure and post closure care costs as an operating expense in each period based on Landfill capacity used as of the date of the statement of net position. Landfill facilities operation expense reported in the accompanying financial statements consists of \$239,412 for the current year increase in the estimated liability for closure and post closure costs.

At June 30, 2025, the estimated liabilities for closure and post-closed care costs were as follows:

Phase I	\$ 290,364
Phase II/IV	<u>14,261,950</u>
	<u>\$14,552,314</u>

The liabilities were estimated based on information provided by the State of Tennessee Department of Environment and Conservation when the corresponding cells of the Landfill were initially permitted. Closure and post closure costs related to Phase I were recognized by the Commission in prior periods based on Landfill capacity as of the date of each statement of net position. The liability for Phase II/IV represents the estimated cumulative amount of closure and post closure care costs reported to date based on the use of 98.0% of the estimated capacity of the Landfill for that phase. The Commission will recognize the remaining estimated cost of \$11,476,652 as the remaining permitted capacity of the Landfill is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2025. The Commission expects to close Phase II/IV of the Landfill in ten to twelve years (assuming 80,000 tons of waste per year). Actual costs of closure and post closure may vary based on inflation, deflation, technology, or applicable laws and regulations.

**LOUDON COUNTY SOLID WASTE COMMISSION
LOUDON, TENNESSEE**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2025

NOTE 7 – CLOSURE AND POST CLOSURE CARE COST (continued)

Loudon County, Tennessee (the County) has entered into a Contracts in Lieu of Performance Bond with the State of Tennessee Department of Environment and Conservation for Phase I (dated February 24, 1994) and for Phase II/IV (dated September 1, 1997), which are amended from time to time. In the event the County fails to perform closure and post closure care requirements pursuant to all applicable laws, statutes, rules and regulations as such laws, rules, statutes and regulations may be amended, the contracts pledge future revenues of the County, disbursed from the State of Tennessee to the County, up to the amount of \$14,552,314 (covering all phases of the Landfill) as of June 30, 2025, for closure and post closure care.

NOTE 8 – SUBSEQUENT EVENT

The commission evaluated subsequent events through November 17, 2025, the date on which the financial statements were available to be issued. The commission did not have any subsequent events requiring disclosure or recording in these financial statements.

OTHER INFORMATION

LOUDON COUNTY SOLID WASTE COMMISSION

BOARD OF COMMISSIONERS

June 30, 2025

Michael A. Waller, Chair

David M. Hall, Vice Chair

Gary M. Busch

Balie M. Ross

Larry A. Rolen

Patricia Caballero-Hunter

INTERNAL CONTROL AND COMPLIANCE

Vance CPA LLC
Certified Public Accountants
402 S Northshore Drive - Knoxville, TN 37919
Tel. (706) 442-3084
ben@vancecpa.com

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Loudon County Solid Waste Commission
Loudon, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States of America, the financial statements of Loudon County Solid Waste Commission, which comprise the statement of net position as of June 30, 2025, and the related statements of revenue, expenses and change in net position, and cash flows for the year then ended and the related notes to the financial statements, and have issued our report thereon dated November 17, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Loudon County Solid Waste Commission's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the Loudon County Solid Waste Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of Loudon County Solid Waste Commission's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Loudon County Solid Waste Commission's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Loudon County Solid Waste Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Loudon County Solid Waste Commission's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Loudon County Solid Waste Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Knoxville, TN
November 17, 2025

draftdraftdraft
Vance CPA LLC

LOUDON COUNTY SOLID WASTE COMMISSION

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

Year Ended June 30, 2025

There were no prior year findings reported.

12/16/2025

Adjusted Trial Balance

Reviewed by_____

09:07 PM

for the period ended June 30, 2025

Page 1

Account # / Description	Prior Period (Adjusted) 06/30/2024	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workpaper Reference
11140-000 CASH WITH TRUSTEE	5,875,060	6,526,368			6,526,368	
11141-000 CASH POPLAR SPRINGS	28,604	29,140			29,140	
11410-000 ACCOUNTS RECEIVABLE	63,077	68,755	AJE-2	(17,087)	51,668	
11600-000 PREPAID ITEMS	5,050					
11810-000 ACCRUED INTEREST RECEIVABLE	16,278	564	AJE-2	16,523	17,087	
13500-000 FURNITURE & FIXTURES	1,410,852	1,410,852			1,410,852	
13600-000 NEW INVESTMENT JOINT VENT (GEN FI	125,016	125,016			125,016	
13710-000 ACCUMULATED DEPRECIATION-MACHII	(116,769)	(116,769)	AJE-1	(2,367)	(119,136)	
21100-000 ACCOUNTS PAYABLE	(12,250)	(20,600)			(20,600)	
21500-000 DUE TO OTHER FUNDS	(404)	(242)			(242)	
22500-000 ACCRUED LIABILITIES FOR LANDFILL	(14,312,902)	(14,312,902)	AJE-3	(239,412)	(14,552,314)	
39000-000 NET POSITION	6,673,119	6,934,102			6,934,102	
(Profit) Loss	245,269	(644,284)		242,343	(401,941)	
	0	0		0	0	

LOUDON

LOUDON COUNTY GOVERNMENT

Prepared by_____

12/16/2025

Adjusted Trial Balance

Reviewed by_____

09:07 PM

for the period ended June 30, 2025

Page 2

Account # / Description	Prior Period (Adjusted) 06/30/2024	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workpaper Reference
43112-000 SURCHARGE - HOST AGENCY	(280,833)	(306,441)			(306,441)	
43113-000 SURCHARGE - GENERAL	(253,059)	(277,492)			(277,492)	
44110-000 INVESTMENT INCOME	(203,220)	(202,786)	AJE-2	564	(202,222)	
44110-001 INVESTMENT INCOME - POP	(759)	(549)			(549)	
55754-191 BOARD & COMMITTEE MEMBERS FEE	11,605	6,425			6,425	
55754-201 SOCIAL SECURITY	122	51			51	
55754-212 EMPLOYER MEDICARE	29	12			12	
55754-305 AUDIT SERVICES	10,100	15,100			15,100	
55754-308 CONSULTANTS	5,145	41,425			41,425	
55754-331 LEGAL SERVICES	11,190	56,635			56,635	
55754-332 LEGAL NOTICES, RECORDING & COURT	716	12,980			12,980	
55754-363 CONTRACTS FOR LANDFILL FACILITIES	932,513		AJE-3	239,412	239,412	
55754-399 OTHER CONTRACTED SERVICES						
55754-435 OFFICE SUPPLIES						
55754-499 OTHER SUPPLIES & MATERIALS						
55754-502 BUILDING & CONTENTS INSURANCE	4,804	5,092			5,092	
55754-514 DEPRECIATION	2,367		AJE-1	2,367	2,367	
55754-791 POP OTHER CONSTRUCTION						
58900-510 TRUSTEE'S COMMISSION	4,528	5,251			5,251	
58900-511 POP TRUSTEE'S COMMISSION	21	13			13	
99999-999 ACCUMULATED ROUNDING						
(Profit) Loss	245,269	(644,284)		242,343	(401,941)	

12/16/2025
09:07 PMAdjusting Journal Entries
for the period ended June 30, 2025

Page 1

Account #	Account Name / Description	Debits	Credits
06/30/2025	<u>AJE 1</u>		
55754-514	DEPRECIATION	2,367	
13710-000	ACCUMULATED DEPRECIATION-MACHINES & EQUIPMEN		2,367
06/30/2025	<u>AJE 2</u>		
11810-000	ACCRUED INTEREST RECEIVABLE	16,523	
11410-000	ACCOUNTS RECEIVABLE		17,087
44110-000	INVESTMENT INCOME	564	
06/30/2025	<u>AJE 3</u>		
55754-363	CONTRACTS FOR LANDFILL FACILITIES	239,412	
22500-000	ACCRUED LIABILITIES FOR LANDFILL		239,412
	Totals	<u>258,866</u>	<u>258,866</u>

12/16/2025
09:07 PM

**Grouping schedule 1 - Status Sheet
for the period ended June 30, 2025**

Page 1

Description

All accounts are grouped.

LOUDON COUNTY GOVERNMENT
Grouping schedule 1

Account Name	Account #	Prior 06/30/2024 (Adjusted)	Ending 06/30/2025 (Adjusted)
1000 CASH OPERATING CASH WITH TRUSTEE	11140-000	5,875,060	6,526,368
		<hr/> 5,875,060	<hr/> 6,526,368
1005 CASH POPLAR SPRINGS LANDFILL CASH POPLAR SPRINGS	11141-000	28,604	29,140
		<hr/> 28,604	<hr/> 29,140
1010 ACCOUNTS RECEIVABLE ACCOUNTS RECEIVABLE	11410-000	63,077	51,668
		<hr/> 63,077	<hr/> 51,668
1015 INTEREST RECEIVABLE ACCRUED INTEREST RECEIVABLE	11810-000	16,278	17,087
		<hr/> 16,278	<hr/> 17,087
1016 PREPAID EXPENSES PREPAID ITEMS	11600-000	5,050	0
		<hr/> 5,050	<hr/> 0
1020 LAND FURNITURE & FIXTURES	13500-000	1,410,852	1,410,852
		<hr/> 1,410,852	<hr/> 1,410,852
1025 LANDFILL FACILITIES NEW INVESTMENT JOINT VENT (GEN FIX ASSETS)	13600-000	125,016	125,016
		<hr/> 125,016	<hr/> 125,016
1030 ACCUMULATED DEPRECIATION ACCUMULATED DEPRECIATION-MACHINES & EQUIPMEN	13710-000	(116,769)	(119,136)
		<hr/> (116,769)	<hr/> (119,136)
2000 ACCOUNTS PAYABLE ACCOUNTS PAYABLE	21100-000	(12,250)	(20,600)
DUE TO OTHER FUNDS	21500-000	(404)	(242)
		<hr/> (12,654)	<hr/> (20,842)
2010 ESTIMATED CLOSURE/POSTCLOSURE (
ACCRUED LIABILITIES FOR LANDFILL	22500-000	(14,312,902)	(14,552,314)
		<hr/> (14,312,902)	<hr/> (14,552,314)
3000 NET POSITION NET POSITION	39000-000	6,673,119	6,934,102
		<hr/> 6,673,119	<hr/> 6,934,102

LOUDON COUNTY GOVERNMENT
Grouping schedule 1

Account Name	Account #	Prior 06/30/2024 (Adjusted)	Ending 06/30/2025 (Adjusted)
4000 SURCHARGE HOST AGENCY SURCHARGE - HOST AGENCY	43112-000	(280,833)	(306,441)
		<hr/> (280,833)	<hr/> (306,441)
4005 SURCHASE CLOSURE/POST CLOSURE SURCHARGE - GENERAL	43113-000	(253,059)	(277,492)
		<hr/> (253,059)	<hr/> (277,492)
4900 INTEREST INCOME INVESTMENT INCOME	44110-000	(203,220)	(202,222)
INVESTMENT INCOME - POP	44110-001	(759)	(549)
		<hr/> (203,979)	<hr/> (202,771)
5000 BOARD OF COMMISSIONER COMPENS/ BOARD & COMMITTEE MEMBERS FEE	55754-191	11,605	6,425
SOCIAL SECURITY	55754-201	122	51
EMPLOYER MEDICARE	55754-212	29	12
		<hr/> 11,756	<hr/> 6,488
5005 LEGAL SERVICES LEGAL SERVICES	55754-331	11,190	56,635
		<hr/> 11,190	<hr/> 56,635
5010 LEGAL NOTICES LEGAL NOTICES, RECORDING & COURT COSTS	55754-332	716	12,980
		<hr/> 716	<hr/> 12,980
5015 ACCOUNTING & AUDITING AUDIT SERVICES	55754-305	10,100	15,100
		<hr/> 10,100	<hr/> 15,100
5030 CLOSURE & POSTCLOSURE CARE CONTRACTS FOR LANDFILL FACILITIES	55754-363	932,513	239,412
		<hr/> 932,513	<hr/> 239,412
5040 INSURANCE BUILDING & CONTENTS INSURANCE	55754-502	4,804	5,092
		<hr/> 4,804	<hr/> 5,092
5041 OFFICE & OTHER SUPPLIES OFFICE SUPPLIES	55754-435	0	0
OTHER SUPPLIES & MATERIALS	55754-499	0	0
		<hr/> 0	<hr/> 0

Grouping schedule 1

Account Name	Account #	Prior 06/30/2024 (Adjusted)	Ending 06/30/2025 (Adjusted)
5045 TRUSTEE'S COMMISSIONS			
TRUSTEE'S COMMISSION	58900-510	4,528	5,251
POP TRUSTEE'S COMMISSION	58900-511	21	13
		<u>4,549</u>	<u>5,264</u>
5050 POPLAR SPRINGS REMEDIATION			
POP OTHER CONSTRUCTION	55754-791	0	0
		<u>0</u>	<u>0</u>
5055 MISCELLANEOUS			
CONSULTANTS	55754-308	5,145	41,425
OTHER CONTRACTED SERVICES	55754-399	0	0
ACCUMULATED ROUNDING	99999-999	0	0
		<u>5,145</u>	<u>41,425</u>
5080 DEPRECIATION			
DEPRECIATION	55754-514	2,367	2,367
		<u>2,367</u>	<u>2,367</u>
		<u>0</u>	<u>0</u>
Grand Total		0	0



Matlock Bend Landfill
21712 TN-72, Loudon, TN 37774
o 865.458.2651 republicservices.com

January 12, 2026

Ms. Paula Plont
Tennessee Department of Environment & Conservation
Division of Solid and Hazardous Waste Management
3711 Middlebrook Pike
Knoxville, TN 37921

Re: 4th Quarter 2025 LFG Monitoring Report
Matlock Bend Landfill, TDEC MSW Permit No. SNL 53-0203
Loudon County, Tennessee

Dear Ms. Plont:

The purpose of this letter is to provide the Tennessee Department of Environment and Conservation (TDEC) with the quarterly landfill gas (LFG) monitoring report for the Matlock Bend Landfill.

The quarterly LFG monitoring probe readings were taken on November 17, 2025, and all probes/enclosed structures methane readings were below the regulatory limit for this monitoring event. The monitoring was performed by SCS Engineers personnel. The quarterly probe/enclosed structures readings are included in the Attachment.

During your review, if you need additional information or have any questions, please contact me at 828-708-1271.

Sincerely,

Stoddard Pickrell
Environmental Manager

Attachment 1: Monitoring Location Figures

Attachment 2: Quarterly LFG Monitoring Readings & Calibration Records

November 21, 2025
File No. 07225132.00

Mr. Stoddard Pickrell
Republic Services 1018 E 38th St
Chattanooga, TN 37407

Subject: Landfill Gas Monitoring Report, Fourth Quarter 2025
Methane Perimeter Probes and Buildings Sampling
Loudon County (Matlock Bend) Landfill, Loudon,
Tennessee Permit # SNL530000203

Dear Mr. Pickrell:

SCS Engineers (SCS) is pleased to provide the results of the **fourth quarter 2025** landfill gas (LFG) monitoring probes and buildings monitoring at Loudon County Landfill in accordance with Rule 0400-11-01-.04 5 (a), TDEC SWM (Tennessee Department of Environment and Conservation Solid Waste Management) rules. Provided below is a description of our activities and a summary of the monitoring results.

Background

The Loudon County landfill also known as the Matlock Bend landfill is an active Class I landfill. The landfill currently has several gas vents within the waste footprint but does not have an active gas system.

LFG monitoring probes are designed to monitor whether methane and other gases are migrating underground outside of the landfill area. When permanent probes are not installed bar-hole punches along the perimeter outline of the waste mass are utilized to assure no landfill gas migrates away from the landfill. There is one (1) permanent LFG monitoring probe located on site. Additional data were collected from 6 bar-hole punches installed along the perimeter of the landfill. Attachment 1 shows the location of the LFG monitoring probe and the perimeter boundary along which the 6 bar punches were installed and sampled.

Additionally, Rule 0400-11-01-.04 5 (a) of the TDEC SWM rules requires the following:

- The concentration of explosive gases in facility structures (excluding gas control or recovery system components) does not exceed 25 percent of the lower explosive limit (LEL) for the gases;

Monitoring results

On November 17, 2025, SCS personnel monitored the LFG monitoring probe, the barhole punches, and on-site structures using an Envision 200B gas monitor to measure gas composition. The Envision 200B measures gas by percent volume of methane, carbon dioxide, oxygen, and balance gas, which is considered to be composed primarily of nitrogen. The instrument was calibrated prior to use during the sampling event.



LFG Monitoring Barhole Punches

Attachment 2 shows the readings obtained from the 1 LFG monitoring probe and the perimeter barhole punches monitoring along the property boundary, no methane above the LEL was detected in the monitoring probes.

Monitoring of On-Site Structures

SCS monitored the scale house and shop. Readings were taken while walking around the buildings and interior rooms in a continuous manner. The location of the structures monitored can be seen in Attachment 1, and Attachment 2 shows the readings of the two on-site structures.

Conclusions

The methane percentage values are all below the regulatory threshold for the 7 LFG monitoring locations and 2 structures. The facility is thus in compliance with its operations permit for gas migration and monitoring and no further tests are required until the first quarter of 2026.

Please call George Whitehorn at (678) 888 - 7669 if you have questions or require additional information.

Sincerely,


George Whitehorn
Project Manager
SCS Field Services


Derek Stelly
Project Manager
SCS Field Services

Enclosure - Attachments

ATTACHMENT 1
LFG MONITORING PROBE LOCATIONS



Points Monitored
▽ calibration record
From : Not Assigned
To : Not Assigned
△ monitoring probe
From : 10/01/2025
To : 12/31/2025

Point Type Legend
▽ calibration record
△ monitoring probe

* For a list of point-specific monitoring requirements please download the Points Specific Monitoring Report



■ Monitored Points

Loudon County (Matlock Bend) Landfill Monitoring Status Map

□ Not Monitored Points

Map generation date : 11/20/2025

ATTACHMENT 2

4th QUARTER PROBE/BUILDING MONITORING RESULTS

ATTACHMENT 2
LANDFILL GAS MIGRATION MONITORING
4th QUARTER 2025
LOUDON COUNTY LANDFILL, TENNESSEE

Methane Monitoring Locations	CH₄ (%)	% LEL
MMW-1 (Methane Monitoring Probe)	0.0	0.0
Perimeter (#1 barhole punch)	0.0	0.0
Perimeter (#2 barhole punch)	0.0	0.0
Perimeter (#3 barhole punch)	0.0	0.0
Perimeter (#4 barhole punch)	0.0	0.0
Perimeter (#5 barhole punch)	0.0	0.0
Perimeter (#6 barhole punch)	0.0	0.0

On-Site Structures	CH₄ (%)	% LEL
Scale House	0.0	0.0
Shop	0.0	0.0

Calibration Record Date	CH₄ (% by vol)	CO₂ (% by vol)	O₂ (% by vol)	Bal Gas (% by vol)
11/17/2025 08:55	15.10	15.30	0.00	69.60
11/17/2025 08:57	0.00	0.00	11.00	89.00

Notes:

1. Monitoring performed by SCS Engineers on: 11/17/2025
 2. Temperature: 42°F
 3. Barometric Pressure: 29.16"
 4. % LEL = % CH₄ above background / 5% Volume for CH₄ LEL *
- 100



Testing and Calibration Report

Date: 2/28/2025 Meter SN#: 2402318B Model #: ENV200 RMA#: 0500-8406

Lab Testing Performed

<input checked="" type="checkbox"/> Bluetooth	<input checked="" type="checkbox"/> Battery Charger	<input checked="" type="checkbox"/> Available Pressure	<input checked="" type="checkbox"/> CH4 Sensor
<input checked="" type="checkbox"/> Firmware	<input checked="" type="checkbox"/> Battery health	<input checked="" type="checkbox"/> Impact Pressure	<input checked="" type="checkbox"/> CO2 Sensor
<input checked="" type="checkbox"/> Thermistor	<input checked="" type="checkbox"/> Static Pressure	<input checked="" type="checkbox"/> Seal Integrity	<input checked="" type="checkbox"/> O2 Sensor

Calibration Results:

Gas		Target Value 1	Analyzer Value 1	Target Value 2	Analyzer Value 2	Calibration Gas Bottle Lot#	Analytical Uncertainty
A	20.9% O2	20.9% O2	20.90	-	-	32-401209938-1	± 0.02% abs
B	11% O2	11% O2	11.00	-	-	32-401919744-1	± 0.02% abs
C	50% CH4 35% CO2	50% CH4	50.00	35% CO2	35.00	141-403023316-1	± 0.02% abs
D	15% CH4 15% CO2	15% CH4	15.00	15% CO2	15.00	141-402762057-1	± 2% rel
E	40% CH4 60% CO2	40% CH4	40.00	60% CO2	60.00	141-403007833-1	± 1% rel
F	100% CO2	-	-	100% CO2	100.00	25-401897982-1	- 0.01% abs
G	100% CH4	100% CH4	100.00	-	-	141-402357134-1	- 0.5% abs

Zero Gas Value		CH ₄	CO ₂	O ₂
L	99.999% N2	0.00	0.00	0.10

Calibration Gas directly traceable to NIST ASTM Class 1 weights and/or NIST gas mixture reference materials

Pressure Sensors: (All measurements made in "WC)

Low Pressures

Sensor	Target Value 1	Analyzer Value 1	Target Value 2	Analyzer Value 2
Applied	0.000	0.02	-4.50	-4.50
Diff.	0.000	-0.015	4.500	4.517

High Pressures

Sensor	Target Value 1	Analyzer Value 1	Target Value 2	Analyzer Value 2
Available	0.000	-0.25	-100.00	-100.00
Diff.	0.000	0.04	20.000	20.05
Applied	0.000	-0.340	-100.00	-100.340

This device has passed testing and calibration procedures as specified by Elkins Earthworks, LLC.

This paper calibration certificate is included with the returned instrument. If you request additional copies, either paper or digital, at a later date, a \$15 processing fee will apply. This fee helps cover the time and resources required by our staff to process these requests.

Calibrated by (Signature):

Jan Wulfken

At Elkins Earthworks we appreciate your business. We strive for a standard 10 working day turn around on all calibrations and repairs from the time we have received your instrument. Your instrument has been serviced in 10 days. We hope you appreciate our dedication to service and quality.

Thanks,

Notes as to why service exceeded 10 day turn

President
Elkins Earthworks, LLC.



Monthly Operations Report
Matlock Bend Landfill
January 15, 2026

Presented by:
Republic Services, Inc.

- I. OPERATIONS
 - A. Tonnage Report
 - B. Customer Activity Report
 - C. Materials Classification Report
 - D. Waste Characterization Report
 - E. Tire Report
 - F. Landfill Comments
- II. Engineering Report
- III. Airspace Utilization Report
- IV. TDEC Inspection(s) – Jan 2026
- V. Host and Security Fees Letter
- VI. Loudon Financial Information
- VII. Origin Report

Loudon Landfill Monthly Tonnages
Month Ending December 2025

Matlock Bend Landfill				2024	
Month		2024	2025	2025	to 2025
Jan		11,601	14,498	2,897	
Feb		14,407	14,212	(195)	
Mar		14,328	17,577	3,248	
Apr		15,194	17,012	1,818	
May		14,517	15,581	1,064	
Jun		14,735	15,462	727	
Jul		15,766	16,720	955	
Aug		16,204	16,475	271	
Sep		13,937	16,364	2,428	
Oct		16,577	18,213	1,636	
Nov		13,794	16,212	2,419	
Dec		15,052	17,569	2,516	
Total		176,112	195,895	19,783	
% of Total Tonnage		100%			

Daily Avg. for
any Running 30 Day Period 586

Loudon County				2024	
Month		2024	2025	2025	to 2025
Jan			529	477	(51)
Feb			541	478	(64)
Mar			574	603	29
Apr			607	562	(44)
May			596	621	24
Jun			613	611	(2)
Jul			615	620	5
Aug			599	592	(7)
Sep			486	519	34
Oct			572	592	20
Nov			516	522	5
Dec			554	581	26
Total			6,804	6,777	(26)
% of Total Tonnage				3%	

Daily Avg. for
any Running 22.5 Day Period 781

Lenoir City				2024	
Month		2024	2025	2025	to 2025
Jan			434	395	(39)
Feb			478	408	(71)
Mar			529	483	(46)
Apr			524	517	(7)
May			565	521	(44)
Jun			455	478	23
Jul			484	504	19
Aug			485	450	(35)
Sep			424	472	48
Oct			494	465	(28)
Nov			399	394	(5)
Dec			403	487	84
Total			5,675	5,572	(102)
% of Total Tonnage				3%	

Loudon, City of				2024	
Month		2024	2025	2025	to 2025
Jan			452	502	50
Feb			467	433	(34)
Mar			521	523	2
Apr			572	579	7
May			572	592	20
Jun			538	544	6
Jul			573	555	(19)
Aug			557	522	(34)
Sep			498	532	34
Oct			526	519	(7)
Nov			444	429	(15)
Dec			517	538	22
Total			6,237	6,269	32
% of Total Tonnage				3%	

Republic Services, Inc.				2024	
Month		2024	2025	2025	to 2025
Jan			2,653	2,501	(152)
Feb			3,063	2,499	(565)
Mar			2,917	2,584	(334)
Apr			3,197	2,695	(502)
May			3,226	2,867	(359)
Jun			2,812	2,848	36
Jul			3,169	3,045	(123)
Aug			3,259	3,011	(248)
Sep			2,904	2,935	32
Oct			3,056	3,027	(29)
Nov			2,558	2,441	(117)
Dec			2,539	2,829	290
Total			35,353	33,282	(2,070)
% of Total Tonnage				17%	

Waste Management				2024	
Month		2024	2025	2025	to 2025
Jan			1,385	1,401	16
Feb			1,680	1,546	(134)
Mar			1,679	1,604	(75)
Apr			1,727	1,690	(37)
May			1,629	1,580	(49)
Jun			1,492	1,589	97
Jul			1,504	1,575	71
Aug			1,505	1,532	27
Sep			1,400	1,458	58
Oct			1,526	1,823	297
Nov			1,311	1,391	80
Dec			1,293	1,319	26
Total			18,132	18,508	376
% of Total Tonnage				9%	

Five Star Waste				2024	
Month		2024	2025	2025	to 2025
Jan			493	932	440
Feb			547	1,155	608
Mar			534	1,463	930
Apr			677	1,566	888
May			716	1,633	916
Jun			1,037	1,680	583
Jul			1,292	1,377	86
Aug			1,219	1,847	628
Sep			1,328	1,410	81
Oct			1,680	1,133	(547)
Nov			1,104	1,904	800
Dec			1,380	1,589	210
Total			12,067	17,689	5,623
% of Total Tonnage				9%	

Ward Waste				2024	
Month		2024	2025	2025	to 2025
Jan			0	526	526
Feb			0	506	506
Mar			0	583	583
Apr			0	641	641
May			0	640	640
Jun			0	632	632
Jul			0	888	888
Aug			0	787	787
Sep			0	809	809
Oct			0	779	779
Nov			287	777	490
Dec			605	801	196
Total			892	8,371	7,479
% of Total Tonnage				4%	

KCC ADC Material				2024	
Month		2024	2025	2025	to 2025
Jan			1,361	3,503	2,142
Feb			1,925	3,012	1,087
Mar			2,577	4,440	1,863
Apr			2,561	3,643	1,082
May			1,783	2,266	483
Jun			3,095	2,471	(624)
Jul			3,057	3,134	78
Aug			3,498	3,130	(368)
Sep			2,560	3,301	741
Oct			3,630	4,366	736
Nov			3,716	4,936	1,220
Dec			3,808	4,523	715
Total			33,571	42,725	9,154
% of Total Tonnage				22%	

All Other Tons				2024	
Month		2024	2025	2025	to 2025
Jan			4,036	4,260	224
Feb			6,039	4,176	(1,863)
Mar			5,530	5,294	(236)
Apr			6,005	5,118	(887)
May			6,146	4,862	(1,284)
Jun			5,730	4,609	(1,121)
Jul			6,363	5,022	(1,341)
Aug			6,301	4,603	(1,698)
Sep			5,664	4,928	(736)
Oct			6,773	5,508	(1,266)
Nov			4,850	3,419	(1,431)
Dec			5,939	4,901	(1,038)
Total			69,376	56,701	(12,675)
% of Total Tonnage				29%	

Materials Classification Report
Matlock Bend Landfill
Monthly Tonnage Summary December 2025

Material	Tonnage	2022 Sludge %		2023 Sludge %	
MSW					
MSW	10,480	January	7%	January	6%
		February	6%	February	9%
		March	6%	March	7%
		April	5%	April	7%
		May	5%	May	4%
		June	2%	June	6%
		July	10%	July	4%
		August	4%	August	6%
		September	7%	September	6%
		October	5%	October	5%
		November	5%	November	8%
		December	7%	December	7%
Special Waste					
Other	6,192				
Ash	0				
Sludge	896				
Total Special Waste	7,089				
Total MSW & SW	17,569				
Tires	0				
Total Material	17,569				
% MSW	60%				
% Special Waste	40%				
% Sludge *	5%				

2024 Sludge %		2025 Sludge %	
January	4%	January	5%
February	7%	February	7%
March	8%	March	7%
April	7%	April	5%
May	5%	May	6%
June	6%	June	5%
July	4%	July	3%
August	6%	August	4%
September	5%	September	4%
October	5%	October	5%
November	6%	November	4%
December	6%	December	5%

* Sludge % is stand alone,
 % Special Waste includes "Sludge"

2025 Loudon MSW and Special Waste Analysis

Material	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
MSW	7,862	8,286	9,661	10,153	10,376	10,558	10,972	10,776	10,373	10,833	9,903	10,480	120,233
Special Waste	6,635	5,926	7,916	6,859	5,204	4,904	5,749	5,699	5,992	7,381	6,309	7,089	75,663
Tires	0	0	0	0	1	0	0	0	0	0	0	0	1
Total	<u>14,497</u>	<u>14,212</u>	<u>17,577</u>	<u>17,012</u>	<u>15,581</u>	<u>15,462</u>	<u>16,721</u>	<u>16,475</u>	<u>16,365</u>	<u>18,214</u>	<u>16,212</u>	<u>17,569</u>	<u>195,897</u>
%													
MSW	54%	58%	55%	60%	67%	68%	66%	65%	63%	59%	61%	0%	61%
Special Waste	46%	42%	45%	40%	33%	32%	34%	35%	37%	41%	39%	0%	39%
Total	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>0%</u>	<u>100%</u>

**2025-2026 Matlock Bend Landfill Tire
Report**

Month	Tons (OB)	Each (IB)
Jul-25	42.47	1,099
Aug-25	55.79	1,208
Sep-25	21.05	842
Oct-25	27.90	956
Nov-25	0.00	874
Dec-25	24.29	747
Jan-26	0.00	0
Feb-26	0.00	0
Mar-26	0.00	0
Apr-26	0.00	0
May-26	0.00	0
Jun-26	0.00	0
Total	171.50	5,726

Loudon Landfill Comments Log December 2025

Calendar Day	Day of Week	Time of Day	Complainant Name	Complainant Number	Complaint	Resolution	Res Time
1	M			() -			
2	T						
3	W						
4	TH						
5	F						
6	SA						
7	SU						
8	M						
9	T						
10	W						
11	TH						
12	F						
13	SA						
14	SU						
15	M						
16	T						
17	W						
18	TH						
19	F						
20	SA						
21	SU						
22	M						
23	T						
24	W						
25	TH						
26	F						
27	SA						
28	SU						
29	M						
30	T						
31	W						



Matlock Bend Landfill
21712 TN-72, Loudon, TN 37774
o 865.458.2651 republicservices.com

January 15, 2026

Loudon County (Matlock Bend) Landfill Engineering January Update

- 1) Module 1 and Module 2
 - a. Pumps operable and performing as intended
 - b. Currently constructing turnaround pad and utilizing additional rock to minimize interaction with soil.
 - i. Some customers will be directed to new cells to begin fluffing, Monday 1/12.
 - c. Air Space Available = 636,000 CYs
- 2) CA-1 Capping Event
 - a. Project began 10/20
 - i. Waste relocation slow moving until Ops is in new cell.
 - b. Toe Drain – install schedule coinciding with waste relocation and grading.
 - i. Pipe and rock onsite
 - ii. Geotextile expected end of the month
 - iii. Expecting February installation
 - c. East Perimeter Ditch
 - i. Plugged to not discharge.
 1. Will continue to be plugged until pond, toe drain, and perimeter ditch are completed.
- 3) Borrow Area
 - a. Assessment completed.
 - i. Preliminary results demonstrate rock and liquids exist beyond extent of test pits.
 1. Report not available at the time of this update.
 2. Investigated areas are assumed to be primarily soils with minimal rock encountered.
 - b. Rezone application and payment dropped off at zoning office on Thursday, 1/8.
 - i. Hearing on 2/10 @ 530pm
 1. Following hearing, submit general construction permit.
- 4) Paving Project
 - a. Paving completed.
 - b. One additional catch basin will be installed on weekend of 1/17.
 - c. Add'l traffic controls (speed bumps, bollards) to be installed at a later date.
- 5) Groundwater Monitoring
 - a. 2025 2nd Semi-Annual sampled on 12/1.
 - i. Report due in February.



Matlock Bend Landfill
21712 TN-72, Loudon, TN 37774
o 865.458.2651 republicservices.com

- b. Weaver coordinating physical characteristic improvements for all MWs. (pads, casing, potential re-drills / new wells)
- 6) Pond #2
 - a. No discharge and active remediation / construction began.
 - i. Currently dewatering and clearing.
- 7) Stream and Wetland Jurisdictional Features
 - a. Walked the borrow area and landfill property with Commissioner Bartell and Mr. Cline.
 - b. Primary influence is stormwater.
 - i. No observed hydrogeological influence.
 - c. Landfill sediment ponds control majority of flow from outfalls.
 - i. Additional contributing factors appear to be laminar flow off slopes and from onsite borrow area.
 - d. No wetlands were observed.
 - e. Appears that current non-jurisdictional determinations are accurate.
 - i. Once all parties agreed, provide TDEC and USACE support information.
 - f. Addressing all jurisdictional features in permitting effort.
- 8) New Leachate Tank
 - a. 250K gallon tank
 - b. Locating near maintenance shop.
 - i. Some grading required
 - ii. Ensures tanker accessibility
 - c. Downpayment made in 2025.
 - d. Expected install date Sept / Oct 2026.



STATE OF TENNESSEE
DEPARTMENT OF ENVIRONMENT AND
CONSERVATION
DIVISION OF SOLID WASTE MANAGEMENT
DAVY CROCKETT TOWER, 7TH FLOOR
500 JAMES ROBERTSON PARKWAY
NASHVILLE, TN 37243

Initial Inspection



CHECK IF UNDER
ENFORCEMENT
ACTION ☐

DATE
1/5/2026

TIME
13:47

WEATHER
58 F clear

CLASS I FACILITY INSPECTION CHECKLIST

Loudon County Landfill SNL530000203 21712 Highway 72 North Loudon

EFO
KNOX

*SEE DISCLAIMER ON LAST PAGE

VIOLATION		REGULATION	OBSERVATION NVO AOC V1 V2			
RECORDS AND REPORTS						
CERTIFIED PERSONNEL NOT PRESENT DURING OPERATING HOURS		0400-11-01-.04(2)(b)5.	<input checked="" type="checkbox"/>	NA	<input type="checkbox"/>	<input type="checkbox"/>
COMMENTS						
TRAINED PERSONNEL NOT PRESENT DURING OPERATING HOURS		0400-11-01-.04(2)(b)5. 0400-11-01-.04(2)(b)4.	<input checked="" type="checkbox"/>	NA	<input type="checkbox"/>	<input type="checkbox"/>
COMMENTS						
PERMITS, PLANS, OPERATING MANUAL NOT AVAILABLE		0400-11-01-.02(5)(a)(7).	<input checked="" type="checkbox"/>	NA	<input type="checkbox"/>	<input type="checkbox"/>
COMMENTS						
INADEQUATE RANDOM INSPECTION PROGRAM		0400-11-01-.04(2)(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
COMMENTS		checked random day & noted all forms completed and signed				
NO OPERATING SCALES AND/OR FAILURE TO MAINTAIN WASTE RECORDS		T.C.A. 68-211-862(a)(b)(1)(2)	<input checked="" type="checkbox"/>	NA	<input type="checkbox"/>	<input type="checkbox"/>
COMMENTS						
OPERATION DOES NOT CORRESPOND WITH ENGINEERING PLANS		T.C.A. 68-211-104(3) T.C.A. 68-211-105(b)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
COMMENTS						
OPERATION DOES NOT CORRESPOND WITH PERMIT CONDITIONS		T.C.A. 68-211-104(3) 0400-11-01-.02(5)(a)1.	<input checked="" type="checkbox"/>	NA	<input type="checkbox"/>	<input type="checkbox"/>
COMMENTS						

*SEE DISCLAIMER ON LAST PAGE			
VIOLATION		REGULATION	OBSERVATION NVO AOC V1 V2
GENERAL FACILITY STANDARDS			
ACCESS NOT LIMITED TO OPERATING HOURS		0400-11-01-.04(2)(a)4.	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
COMMENTS			
INADEQUATE INFORMATION SIGNS		0400-11-01-.04(2)(b)2	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
COMMENTS			
INADEQUATE ARTIFICIAL OR NATURAL BARRIER		0400-11-01-.04(2)(b)1.	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
COMMENTS			
INADEQUATE EMPLOYEE FACILITIES		0400-11-01-.04(2)(e)	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
COMMENTS			
UNSATISFACTORY ACCESS ROAD(S)/ PARKING AREA(S)		0400-11-01-.04(2)(b)3.	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
COMMENTS	Inspector took photo of rd up from gate and did not find undesired trail out. Paving project still underway- road above tire wash had been smooth in preparation. High truck count- sweeper moving.		
NO COMMUNICATION DEVICES		0400-11-01-.04(2)(f)	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
COMMENTS			
INADEQUATE FIRE PROTECTION		0400-11-01-.04(2)(c)2.	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
COMMENTS			
NO PERMANENT BENCHMARK		0400-11-01-.04(2)(o)	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
COMMENTS			
BUFFER ZONE STANDARD VIOLATED		0400-11-01-.04(3)(a)	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
COMMENTS			

*SEE DISCLAIMER ON LAST PAGE

VIOLATION		REGULATION	OBSERVATION			
			NVO	AOC	V1	V2
OVERALL PERFORMANCE STANDARDS						
UNSATISFACTORY LITTER CONTROL		0400-11-01-.04(2)(d)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
COMMENTS	pick up personnel found on back lower side today. Some litter up on back slope, does need more effort or continued effort. High winds considered and not the end of day for AOC at this date & time. Also wind screen new on site to be put together.					
INADEQUATE DUST CONTROL		0400-11-01-.04(2)(j)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
COMMENTS						
INADEQUATE VECTOR CONTROL		0400-11-01-.04(2)(a)1.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
COMMENTS						
POTENTIAL FOR EXPLOSIONS OR UNCONTROLLED FIRES		0400-11-01-.04(2)(a)2. 0400-11-01-.04(5)(a)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
COMMENTS						
UNAPPROVED SALVAGING OF WASTE		0400-11-01-.04(2)(b)6.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
COMMENTS						
LEACHATE MANAGEMENT						
LEACHATE OBSERVED AT THE SITE		0400-11-01-.04(2)(a)(3).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
*LEACHATE ON EXTERNAL SLOPE			<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
*LEACHATE ENTERING RUN-OFF			<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
*LEACHATE ENTERING A WATER COURSE			<input checked="" type="checkbox"/>	NA	NA	<input type="checkbox"/>
COMMENTS	Project underway with contractor mobilized- module with flat ditch to be fitted with capping membrane and french drain w/ new pumps to address weeping/wet area. Ditch blocked- down gradient pond sent to POTW as leachate no longer in place treating. Satisfactory isolation mitigation. upslope diversion berm placed to minimize inflow of new from storm events. Pumper truck on call and babysitting area for manual collection. Area/ditch was impacted but not generating new flow so inspector did not cited item here today.					
INADEQUATE MAINTENANCE OF LEACHATE MANAGEMENT SYSTEM (Inspector check and record (i) Sump Levels (ii) Interception surfaces and piping (iii) Tanks. "Sumps: <12" NVO, 12"<36" V1, >36" V2")		0400-11-01-.04(2)(a)(3). 0400-11-01-.04(4)(a)7.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
COMMENTS	1 active sump was at 13 inches- confirming flow is handled and low level. Tank was observed at 9 feet total with significant freeboard. Other sumps not yet in use. New cell approved, site is still placing up top. place soft msw in floor upon start and implement tarps for daily cover. Not BMP to use dirt or alternative approved daily cover in the foot of new cell- best implement upon higher elevation.					
Leachate Improperly Managed		0400-11-01-.04(4)(a)8.(i-iii)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
COMMENTS						

*SEE DISCLAIMER ON LAST PAGE				
VIOLATION		REGULATION	OBSERVATION NVO AOC V1 V2	
LEACHATE MANAGEMENT				
INADEQUATE LEACHATE COLLECTION SYSTEM		0400-11-01-.04(4)(a)7.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
COMMENTS				
EROSION CONTROL				
INADEQUATE EROSION CONTROL		0400-11-01-.04(2)(i)6. & 0400-11-01-.04(8)(c)4(ii)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
COMMENTS	Do need check dams on back road down to be cleaned and re-fitted. Item identified as task as site dresses up road for long term increased use. Do as soon as possible and ensure water heads down to pond versus heading into borrow low area.			
INADEQUATE MAINTENANCE OF RUN-ON/RUN-OFF SYSTEM(S)		0400-11-01-.04(2)(i)1-5 0400-11-01-.04(8)(c)4(i)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
COMMENTS	New pond has emerging grass coming thru fabric --Double check next rain that the faircloth skimmers move well and have nice rock pad to enable free movement.			
EXPOSED SOLID WASTE		0400-11-01-.04(2)(a)(3).	<input checked="" type="checkbox"/>	<input type="checkbox"/>
COMMENTS				
GAS AND GROUNDWATER MIGRATION				
INADEQUATE GAS MIGRATION CONTROL SYSTEM		0400-11-01-.04(5)(a)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
COMMENTS				
INADEQUATE MAINTENANCE OF GAS MIGRATION CONTROL SYSTEM		0400-11-01-.04(5)(a)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
COMMENTS				
GROUNDWATER MONITORING SYSTEM IMPROPERLY MAINTAINED		0400-11-01-.02(5)(a)4.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
COMMENTS				
COVER REQUIREMENTS				
UNAVAILABILITY OF COVER MATERIAL		0400-11-01-.04(2)(h)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
COMMENTS				
UNSATISFACTORY INITIAL COVER		0400-11-01-.04(6)(a)3. 0400-11-01-.04(6)(a)5.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
COMMENTS				

*SEE DISCLAIMER ON LAST PAGE

VIOLATION		REGULATION	OBSERVATION			
			NVO	AOC	V1	V2
COVER REQUIREMENTS						
UNSATISFACTORY INTERMEDIATE COVER		0400-11-01-.04(6)(a)4. 0400-11-01-.04(6)(a)5.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
COMMENTS						
UNSATISFACTORY FINAL COVER		0400-11-01-.04(6)(a)6. 0400-11-01-.04(8)(c)3(i)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
COMMENTS						
UNSATISFACTORY STABILIZATION OF COVER		0400-11-01-.04(6)(a)5	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
COMMENTS						
OPERATIONS AND WASTE HANDLING						
INADEQUATE OPERATING EQUIPMENT		0400-11-01-.04(2)(g)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
COMMENTS						
UNAVAILABILITY OF BACKUP EQUIPMENT		0400-11-01-.04(2)(g)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
COMMENTS						
WASTE NOT CONFINED TO A MANAGEABLE AREA		0400-11-01-.04(6)(a)1.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
COMMENTS						
IMPROPER SPREADING OF WASTE		0400-11-01-.04(6)(a)2.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
COMMENTS						
IMPROPER COMPACTING OF WASTE		0400-11-01-.04(6)(a)2.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
COMMENTS						

*SEE DISCLAIMER ON LAST PAGE			
VIOLATION		REGULATION	OBSERVATION NVO AOC V1 V2
OPERATIONS AND WASTE HANDLING			
MISHANDLING OF SPECIAL WASTE		0400-11-01-.01(4)(d)1.	<input checked="" type="checkbox"/> NA <input type="checkbox"/> <input type="checkbox"/>
COMMENTS			
EVIDENCE OF OPEN BURNING		0400-11-01-.04(2)(c)1.	<input checked="" type="checkbox"/> NA <input type="checkbox"/> <input type="checkbox"/>
COMMENTS			
DUMPING OF WASTE INTO WATER		0400-11-01-.04 (2)(a)3.	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
COMMENTS			
WASTE RESTRICTIONS			
UNAUTHORIZED WASTE ACCEPTED		0400-11-01-.04(2)(k)1.	<input checked="" type="checkbox"/> NA <input type="checkbox"/> <input type="checkbox"/>
COMMENTS			
UNAPPROVED SPECIAL WASTE ACCEPTED		0400-11-01-.01(4)(b) 0400-11-01-.01(4)(c)5	<input checked="" type="checkbox"/> NA <input type="checkbox"/> <input type="checkbox"/>
COMMENTS			
DEAD ANIMALS IMPROPERLY HANDLED		0400-11-01-.04(2)(k)5.(ii) (I-III)	<input checked="" type="checkbox"/> NA <input type="checkbox"/> <input type="checkbox"/>
COMMENTS			
TIRES IMPROPERLY HANDLED		0400-11-01-.04(2)(k)3.	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
COMMENTS			
MEDICAL WASTE IMPROPERLY HANDLED		0400-11-01-.04(2)(k)4.	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
COMMENTS			

LEACHATE LEVELS

**Disclaimer:*

The information contained in the checklists is not intended to be all inclusive and is subject to change, and are intended solely for use by Division of Solid Waste Management. These checklists are not a substitute for evaluation of compliance in accordance with applicable laws and regulations, and are not intended for, nor can they be relied upon, to create any rights, substantive or procedural, enforceable or usable by any party in litigation with the State of Tennessee or its employees.

SAVE FORM

Follow-Up Inspection Date

Inspector Name

Paula Plont

Digitally signed by Paula Plont
Date: 2026.01.07 13:27:13 -05'00'

ADDITIONAL COMMENTS



Hwy 72 road view up from gate on busy side adequate observation to inspector no loose trail out visible. Minor color is not violation. 850 tons/day truck count higher rd prepped and smoothed for pavement.



view of new adjusted pond with grass emerging on banks as stabilized.



View of new cell (not in active use but approved by DSWM). Site still utilizing upper existing corner. Plan to divert soft msw loads into cell discussed and need for 2 working face for few weeks acceptable- new expanded dump pad corner in view to left. Some wind blown litter visible- personnel found this time recovering. Pumps at risers set for active use. Continue effort.



January 1, 2026

Loudon County Solid Waste Disposal Commission
Attn: Chief Deputy Clerk
101 Mulberry Street Suite 203
Loudon, TN 37774

Dear Trustee:

Pursuant to Section 10.6 and 10.7 of the Sanitary Landfill Operation Agreement between Loudon and Santek as of July 1, 2007, Second Amendment Section 10.6 dated July 12, 2022, Santek agreed to pay the Commission a host fee and security fee as defined in the agreement. The following recap reflects the calculation for the period of December 2025:

<u>Host Fees (Greater of below)</u>			
Total Tip Fees Billed	\$525,945.08	Total Tonnage Received	17,568.80
Host Fee Percentage	5.5%	Rate per Ton	<u>\$1.00</u>
	\$28,926.98		\$17,568.80
Minimum Fee	\$10,750.00		
	=====		
<u>Security Fees</u>			
Total Tip Fees Billed	\$525,945.08		
Security Fee Percentage	<u>5%</u>		
	\$26,297.25		
	=====		
<u>Minutes Payment</u>			
Loudon County Minutes	\$100.00		
	=====		
Total amount to be received	\$55,324.23		
	=====		

Our checks in payment of the above fees have been remitted to the above address for the Commission. Should you have any questions or need additional information, please let me know.

Sincerely,


David L. Hollinshead
Manager Municipal Sales
Republic Services

Loudon County Department of Accounts and Budgets
Solid Waste Disposal Fund 207
Monthly Cash Report
December 2025

November 2025 Combined Ending Cash Balance per Monthly Report	6,864,431.01
Adjustments:	
Less Trustee Commission <i>(from prior period)</i>	
	(483.37)
Total Adjustments	(483.37)
Adjusted November 2025 Combined Ending Balance per Loudon Co Trustee	6,863,947.64

Solid Waste Disposal Commission Operating Fund

Operating Fund Ending Balance November 2025	6,834,583.93
Cash Receipts:	
Surcharge - Host Fees	26,338.82
Surcharge - Security Fees	23,853.47
Invest Income	15,600.89
Total Monthly Revenue	65,793.18
Cash Disbursements:	
Board & Committee Members Fees	
Social Security	
Employer Medicare	
Audit Services	
Contracts with Private Agencies	
Engineering Services	
Legal Services	(18,800.00)
Building & Content Insurance	
Trustee's Commission	
Total Cash Disbursements	(18,800.00)
Expenditure Credit:	
Trustee Commission Adjustment	
<u>Operating Fund Ending Balance December 2025</u>	<u>6,881,577.11</u>

Poplar Springs Subfund

Poplar Springs Subfund Balance November 2025	29,363.71
Cash Receipts:	
Invest Income - Proration based on % of balance	
Total Monthly Revenue	0.00
Cash Disbursements:	
Trustee's Commission - Proration = % of balance	
Total Cash Disbursements	0.00
<u>Poplar Springs Subfund Balance December 2025</u>	<u>29,363.71</u>

<u>TOTAL COMBINED OPERATING AND POPLAR SPRINGS DECEMBER 2025 BALANCE</u>	<u>6,910,940.82</u>
---	----------------------------

Combined Summary - December 2025	
Beginning Balance	6,863,947.64
Plus Operating Revenue	65,793.18
Less Operating and Poplar Springs Disbursements	(18,800.00)
TOTAL COMBINED BALANCE - DECEMBER 2025	6,910,940.82

NOTE: Accounting Dept did not have Trustee's December report at time of preparation.

2025 Origin Report for the Loudon County Landfill

Origin	1st Quarter		2nd Quarter		3rd Quarter		4th Quarter		YTD Total	
	Tons	%	Tons	%	Tons	%	Tons	%	Tons	%
Anderson County	116	0%	113	0%	143	0%	123	0%	496	0%
Blount County	365	1%	466	1%	507	1%	434	0%	1,772	1%
Bradley County	0	0%	2	0%	0	0%	0	0%	2	0%
Knox County	3,335	7%	3,695	8%	4,268	9%	3,733	0%	15,031	8%
Loudon County	38,043	82%	39,953	83%	40,899	83%	44,179	0%	163,075	83%
McMinn County	88	0%	129	0%	132	0%	75	0%	424	0%
Monroe County	1,769	4%	1,041	2%	888	2%	879	0%	4,576	2%
Roane County	2,569	6%	2,654	6%	2,715	5%	2,562	0%	10,501	5%
Rhea County	1	0%	0	0%	8	0%	9	0%	18	0%
Total	46,287	100%	48,055	100%	49,559	100%	51,994	100%	195,895	100%

Summary Origin Activity Report

October 01, 2025 to December 31, 2025

All Ticket Types
History and Waiting

* - Confirmed Qty Applied to Billing

All Facilities

All Origins

Origin	Weight		Volume		Count		Billing Qty	Material Total	Tax Total	Total	Item Count	Ticket Count
	Inbound	Outbound	Inbound	Outbound	Inbound	Outbound						
No Origin Specified												
C&D	3.82	0.00 TN	0.00	0.00 YD	0.00	0.00	3.82 TN	\$177.94	\$4.78	\$182.72	1	1
MATTRESS\BOX SPRING	0.00	0.00 TN	0.00	0.00 YD	1.00	0.00	1.00 EA	\$22.00	\$0.00	\$22.00	1	1
Origin Totals:	3.82	0.00 TN	0.00	0.00 YD	1.00	0.00		\$199.94	\$4.78	\$204.72	2	2
ANDERSON COUNTY												
MSW	54.63	0.00 TN	0.00	0.00 YD	0.00	0.00	54.63 TN	\$1,691.34	\$68.29	\$1,759.63	18	18
C&D	11.57	0.00 TN	0.00	0.00 YD	0.00	0.00	11.57 TN	\$520.65	\$0.00	\$520.65	3	3
SW-ASBESTOS-FRIABLE	5.84	0.00 TN	30.00	0.00 YD	0.00	0.00	5.84 TN	\$245.28	\$7.31	\$252.59	2	2
SW-ASBESTOS-NON FRIABLE	20.94	0.00 TN	0.00	0.00 YD	0.00	0.00	20.94 TN	\$1,286.42	\$1.36	\$1,287.78	10	10
SW-PLANT TRASH	20.96	0.00 TN	0.00	0.00 YD	0.00	0.00	20.96 TN	\$932.93	\$0.00	\$932.93	4	4
Origin Totals:	113.94	0.00 TN	30.00	0.00 YD	0.00	0.00	113.94 TN	\$4,676.62	\$76.96	\$4,753.58	37	37
BLOUNT COUNTY												
MSW	411.04	0.00 TN	0.00	0.00 YD	0.00	0.00	411.04 TN	\$12,725.74	\$513.89	\$13,239.63	96	96
SW-FILTER CAKE	22.53	0.00 TN	0.00	0.00 YD	0.00	0.00	22.53 TN	\$1,405.20	\$28.17	\$1,433.37	2	2
Origin Totals:	433.57	0.00 TN	0.00	0.00 YD	0.00	0.00	433.57 TN	\$14,130.94	\$542.06	\$14,673.00	98	98
KNOX COUNTY												
MSW	3,602.86	0.00 TN	0.00	0.00 YD	0.00	0.00	3,602.86 TN	\$143,274.94	\$1,568.30	\$144,843.24	878	878
C&D	118.69	0.00 TN	0.00	0.00 YD	0.00	0.00	118.69 TN	\$6,271.23	\$127.65	\$6,398.88	62	62
MATTRESS\BOX SPRING	0.00	0.00 TN	0.00	0.00 YD	4.00	0.00	4.00 EA	\$88.00	\$0.00	\$88.00	2	2
SW-ASBESTOS-NON FRIABLE	5.31	0.00 TN	0.00	0.00 YD	0.00	0.00	5.31 TN	\$367.16	\$6.64	\$373.80	3	3
SW-FOOD WASTE	5.98	0.00 TN	0.00	0.00 YD	0.00	0.00	5.98 TN	\$412.62	\$0.00	\$412.62	1	1
Origin Totals:	3,732.84	0.00 TN	0.00	0.00 YD	4.00	0.00	4.00 EA 3,732.84 TN	\$150,413.95	\$1,702.59	\$152,116.54	946	944

Summary Origin Activity Report

October 01, 2025 to December 31, 2025

All Origins

All Facilities

All Ticket Types
History and Waiting
* - Confirmed Qty Applied to Billing

Origin	Weight		Volume		Count		Billing Qty	Material Total	Tax Total	Total	Item Count	Ticket Count
	Inbound	Outbound	Inbound	Outbound	Inbound	Outbound						
LOUDON COUNTY												
MSW	11,785.71	0.00	420.00	0.00	0.00	0.00	11,785.71 TN	\$371,755.46	\$14,595.27	\$386,350.73	2326	
C&D	9,676.41	0.00	121.00	0.00	0.00	0.00	9,676.41 TN	\$446,102.83	\$10,065.18	\$456,168.01	4495	
C&D	2,656.83	0.00	11,050.00	0.00	0.00	0.00	11,050.00 YD	\$69,062.50	\$3,321.40	\$72,383.90	390	
C&D-SHINGLES	34.53	0.00	0.00	0.00	0.00	0.00	34.53 TN	\$1,759.56	\$43.17	\$1,802.73	11	
C&D - DISASTER DEBRIS	79.64	0.00	0.00	0.00	0.00	0.00	79.64 TN	\$4,227.08	\$0.00	\$4,227.08	26	
FEE-DIG/SCRAPE OUT	0.00	0.00	0.00	0.00	0.00	0.00	16.00 EA	\$560.00	\$0.00	\$560.00	16	
FEE-TARP	0.00	0.00	0.00	0.00	0.00	0.00	1.00 EA	\$20.00	\$0.00	\$20.00	1	
YARD WASTE/COMPOST	212.19	0.00	0.00	0.00	0.00	0.00	212.19 TN	\$8,298.82	\$265.31	\$8,564.13	84	
TIRE	0.00	0.00	0.00	0.00	0.00	0.00	2,577.00 EA	\$3,350.10	\$0.00	\$3,350.10	69	
TIRE	0.00	52.19	0.00	0.00	0.00	0.00	52.19 TN	\$0.00	\$0.00	\$0.00	4	
MATTRESS\BOX SPRING	0.00	0.00	0.00	0.00	0.00	0.00	84.00 EA	\$1,848.00	\$0.00	\$1,848.00	36	
ANIMAL	43.56	0.00	0.00	0.00	0.00	0.00	43.56 TN	\$2,329.75	\$54.44	\$2,384.19	26	
SW INDUSTRIAL	724.21	0.00	0.00	0.00	0.00	0.00	724.21 TN	\$29,511.70	\$905.35	\$30,417.05	113	
SW-ASBESTOS-NON FRIABLE	144.22	0.00	0.00	0.00	0.00	0.00	144.22 TN	\$7,118.63	\$180.32	\$7,298.95	28	
SW-OFF SPEC MATERIAL	429.48	0.00	0.00	0.00	0.00	0.00	429.48 TN	\$16,990.22	\$537.02	\$17,527.24	178	
SW-SLUDGE	49.10	0.00	0.00	0.00	0.00	0.00	49.10 TN	\$1,520.13	\$61.37	\$1,581.50	12	
SW-SLUDGE-WWTP-MUNICIPAL	456.30	0.00	0.00	0.00	0.00	0.00	456.30 TN	\$14,127.03	\$570.42	\$14,697.45	41	
SW-SLUDGE-WWTP-INDUSTRIAL	1,577.36	0.00	0.00	0.00	0.00	0.00	1,577.36 TN	\$42,667.61	\$1,971.78	\$44,639.39	85	
SW-FILTER CAKE	3.14	0.00	0.00	0.00	0.00	0.00	3.14 TN	\$166.86	\$3.93	\$170.79	2	
SW-FILTER OTHER	3,068.29	0.00	0.00	0.00	0.00	0.00	3,068.29 TN	\$42,342.39	\$3,835.58	\$46,177.97	281	
SW-FOOD WASTE	7.49	0.00	0.00	0.00	0.00	0.00	7.49 TN	\$408.22	\$9.37	\$417.59	7	
SW-PLANT TRASH	457.32	0.00	0.00	0.00	0.00	0.00	457.32 TN	\$18,753.88	\$532.61	\$19,286.49	224	
SW DAILY COVER	12,769.77	0.00	0.00	0.00	0.00	0.00	12,769.77 TN	\$176,222.82	\$15,962.73	\$192,185.55	774	
Origin Totals:	44,175.55	52.19	11,591.00	0.00	0.00	0.00	2,678.00 EA 41,570.91 TN 11,050.00 YD	\$1,259,143.59	\$52,915.25	\$1,312,058.84	9229	9181
MCMINN COUNTY												
MSW	14.11	0.00	0.00	0.00	0.00	0.00	14.11 TN	\$436.84	\$17.66	\$454.50	4	
SW-PLANT TRASH	61.31	0.00	0.00	0.00	0.00	0.00	61.31 TN	\$2,781.02	\$76.69	\$2,857.71	32	
Origin Totals:	75.42	0.00	0.00	0.00	0.00	0.00	75.42 TN	\$3,217.86	\$94.35	\$3,312.21	36	36
MONROE COUNTY												
MSW	96.26	0.00	0.00	0.00	0.00	0.00	96.26 TN	\$3,048.44	\$120.33	\$3,168.77	24	
C&D	1.17	0.00	0.00	0.00	0.00	0.00	1.17 TN	\$37.44	\$1.46	\$38.90	1	
SW-OFF SPEC MATERIAL	276.86	0.00	0.00	0.00	0.00	0.00	276.86 TN	\$11,234.05	\$346.13	\$11,580.18	67	
SW-SLUDGE	11.04	0.00	0.00	0.00	0.00	0.00	11.04 TN	\$496.80	\$13.80	\$510.60	2	
SW-SLUDGE-WWTP-MUNICIPAL	59.35	0.00	0.00	0.00	0.00	0.00	59.35 TN	\$3,264.25	\$0.00	\$3,264.25	5	
SW-PLANT TRASH	434.49	0.00	0.00	0.00	0.00	0.00	434.49 TN	\$17,555.66	\$543.27	\$18,098.93	203	
Origin Totals:	879.17	0.00	0.00	0.00	0.00	0.00	879.17 TN	\$35,636.64	\$1,024.99	\$36,661.63	302	302

Summary Origin Activity Report

October 01, 2025 to December 31, 2025

All Origins

All Facilities

All Ticket Types
History and Waiting
* - Confirmed Qty Applied to Billing

Origin	Weight		Volume		Count		Billing Qty	Material Total	Tax Total	Total	Item Count	Ticket Count
	Inbound	Outbound	Inbound	Outbound	Inbound	Outbound						
OAK RIDGE												
MSW	8.87	0.00 TN	0.00	0.00 YD	0.00	0.00	8.87 TN	\$274.62	\$11.10	\$285.72	2	2
Origin Totals:	8.87	0.00 TN	0.00	0.00 YD	0.00	0.00	8.87 TN	\$274.62	\$11.10	\$285.72	2	2
ROANE COUNTY												
MSW	2,317.38	0.00 TN	0.00	0.00 YD	0.00	0.00	2,317.38 TN	\$71,746.12	\$2,896.94	\$74,643.06	304	304
C&D	121.05	0.00 TN	510.00	0.00 YD	0.00	0.00	121.05 TN	\$6,236.31	\$151.33	\$6,387.64	19	19
SW-SLUDGE-WWTP-MUNICIPAL	123.64	0.00 TN	0.00	0.00 YD	0.00	0.00	123.64 TN	\$7,806.24	\$154.58	\$7,960.82	14	14
Origin Totals:	2,562.07	0.00 TN	510.00	0.00 YD	0.00	0.00	2,562.07 TN	\$85,788.67	\$3,202.85	\$88,991.52	337	337
RHEA COUNTY												
MSW	8.91	0.00 TN	0.00	0.00 YD	0.00	0.00	8.91 TN	\$275.85	\$11.14	\$286.99	1	1
Origin Totals:	8.91	0.00 TN	0.00	0.00 YD	0.00	0.00	8.91 TN	\$275.85	\$11.14	\$286.99	1	1
	51,994.16	52.19 TN	12,131.00	0.00 YD	2,683.00	0.00	2,683.00 EA	\$1,553,758.68	\$59,586.07	\$1,613,344.75	10990	10939
							49,389.52 TN					
							11,050.00 YD					

Summary Origin Activity Report

October 01, 2025 to December 31, 2025

All Origins

All Facilities

Material Summary		Weight		Volume		Count		Billing Quantity	Material Total	Tax Total	Total
		Inbound	Outbound	Inbound	Outbound	Inbound	Outbound				
AA	MSW	18,299.77	0.00	420.00	0.00	0.00	0.00	18,299.77	\$605,229.35	\$19,802.92	\$625,032.27
CA	C&D	9,932.71	0.00	631.00	0.00	0.00	0.00	9,932.71	\$459,346.40	\$10,350.40	\$469,696.80
CA	C&D	2,656.83	0.00	11,050.00	0.00	0.00	0.00	11,050.00	\$69,062.50	\$3,321.40	\$72,383.90
CS	C&D-SHINGLES	34.53	0.00	0.00	0.00	0.00	0.00	34.53	\$1,759.56	\$43.17	\$1,802.73
D0	C&D - DISASTER DEBRIS	79.64	0.00	0.00	0.00	0.00	0.00	79.64	\$4,227.08	\$0.00	\$4,227.08
EG	FEE-DIG/SCRAPE OUT	0.00	0.00	0.00	0.00	16.00	0.00	16.00	\$560.00	\$0.00	\$560.00
EK	FEE-TARP	0.00	0.00	0.00	0.00	1.00	0.00	1.00	\$20.00	\$0.00	\$20.00
FA	YARD WASTE/COMPOST	212.19	0.00	0.00	0.00	0.00	0.00	212.19	\$8,298.82	\$265.31	\$8,564.13
HA	TIRE	0.00	0.00	0.00	0.00	2,577.00	0.00	2,577.00	\$3,350.10	\$0.00	\$3,350.10
HA	TIRE	0.00	52.19	0.00	0.00	0.00	0.00	52.19	\$0.00	\$0.00	\$0.00
HC	MATTRESS/BOX SPRING	0.00	0.00	0.00	0.00	89.00	0.00	89.00	\$1,958.00	\$0.00	\$1,958.00
UN	ANIMAL	43.56	0.00	0.00	0.00	0.00	0.00	43.56	\$2,329.75	\$54.44	\$2,384.19
V6	SW INDUSTRIAL	724.21	0.00	0.00	0.00	0.00	0.00	724.21	\$29,511.70	\$905.35	\$30,417.05
VA	SW-ASBESTOS-FRIABLE	5.84	0.00	30.00	0.00	0.00	0.00	5.84	\$245.28	\$7.31	\$252.59
VD	SW-ASBESTOS-NON FRIABLE	170.47	0.00	0.00	0.00	0.00	0.00	170.47	\$8,772.21	\$188.32	\$8,960.53
VQ	SW-OFF SPEC MATERIAL	706.34	0.00	0.00	0.00	0.00	0.00	706.34	\$28,224.27	\$883.15	\$29,107.42
WA	SW-SLUDGE	60.14	0.00	0.00	0.00	0.00	0.00	60.14	\$2,016.93	\$75.17	\$2,092.10
WP	SW-SLUDGE-WWTP-MUNICIPAL	639.29	0.00	0.00	0.00	0.00	0.00	639.29	\$25,197.52	\$725.00	\$25,922.52
WQ	SW-SLUDGE-WWTP-INDUSTRIAL	1,577.36	0.00	0.00	0.00	0.00	0.00	1,577.36	\$42,667.61	\$1,971.78	\$44,639.39
WV	SW-FILTER CAKE	25.67	0.00	0.00	0.00	0.00	0.00	25.67	\$1,572.06	\$32.10	\$1,604.16
XC	SW-FILTER OTHER	3,068.29	0.00	0.00	0.00	0.00	0.00	3,068.29	\$42,342.39	\$3,835.58	\$46,177.97
XD	SW-FOOD WASTE	13.47	0.00	0.00	0.00	0.00	0.00	13.47	\$820.84	\$9.37	\$830.21
XK	SW-PLANT TRASH	974.08	0.00	0.00	0.00	0.00	0.00	974.08	\$40,023.49	\$1,152.57	\$41,176.06
ZL	SW DAILY COVER	12,769.77	0.00	0.00	0.00	0.00	0.00	12,769.77	\$176,222.82	\$15,962.73	\$192,185.55