

NEW RIVER SOLID WASTE ASSOCIATION  
REGULAR BOARD MEETING MINUTES  
June 9, 2022

The New River Solid Waste Association Board of Directors met for the Regular Board Meeting at 11:00 a.m. on June 9, 2022 with the following members present:

Commissioner Cathy Rhoden, Chairwoman  
Commissioner Kenny Thompson, Vice-Chairman  
Commissioner Channing Dobbs, Secretary/Treasurer  
Commissioner James Croft  
Commissioner Chris Dougherty  
Commissioner Jimmy Tallman

Others present: Perry Kent, Executive Director  
Joel Woolsey, Assistant Director  
Melissa Waters, Finance Officer  
Lydia Greene, Office Manager/Admin. Asst.  
Russ Wade, Board Attorney (Zoom)

Chairwoman Rhoden called the meeting to order. Prayer was led by Commissioner Thompson followed by the Pledge of Allegiance.

Chairwoman Rhoden called for a motion on agenda item #2, Approval of Expenditures for May 2022. Commissioner Tallman made a motion to approve the expenditures for May 2022. Commissioner Dobbs seconded the motion. The motion carried unanimously.

Chairwoman Rhoden called for a motion on agenda item #3, Approval of Regular Board Minutes for May 12, 2022. Commissioner Tallman made a motion to approve the minutes for the Regular Board Minutes for May 12, 2022. Commissioner Thompson seconded the motion. The motion carried unanimously.

Chairwoman Rhoden asked if there were any questions or comments from the public. There were none.

Chairwoman Rhoden called for discussion of agenda item #5, Engineering Updates. Ms. Sawyer, Jones Edmunds, said there is a Work Order to present today. Work Order #100 is for Scale House Ramp Repair and Concrete Pavement in an amount not to exceed \$47,300. This project is to repair the roadway up front that is in rough shape by replacing the asphalt with concrete and to also upgrade the concrete scale ramps. Mr. Kent said this was budgeted for this year but due to other ongoing projects, we are just now getting started on it.

Chairwoman Rhoden asked for a motion on Work Order #100, Scale House Ramp Repair and Concrete Pavement for the amount not to exceed \$47,300. Commissioner Dougherty made a motion to approve Work Order #100 as presented. Commissioner Thompson seconded the motion. The motion carried unanimously.

Chairwoman Rhoden called for discussion of Agenda Item #6, Update for LGTE Project. Mr. Kent said a LGTE project update will be given at the site at the ribbon cutting event following this board meeting. Mr. Kent added that staff from Opal Fuels and Fortistar are at the site waiting to meet everyone and provide an update on our RNG plant.

Chairwoman Rhoden called for discussion under Agenda Item #7, Discuss Financial Audit FY 2020-2021 – James Moore & Company. Mr. Brandon McKitrick with James Moore & Company said that everyone should have several audit documents along with a printed slideshow presentation for review for the annual audits for the year ended September 30, 2021. Mr. McKitrick thanked the board for the opportunity to perform the audit and thanked Ms. Waters and Ms. Douglas for all their help. Mr. McKitrick said the first report was the audit report for financials. The audit produced an unmodified opinion which is the best audit opinion. The second report was internal control and compliance report which had no internal control or compliance matters to report. The third report is the auditor general report which includes special district reporting which resulted in one recommendation to make adjustments to internal procedures to accounts payable for invoices for services performed during the fiscal year but received and paid after the fiscal year end date. There was also a general recommendation not included in the report to consider increasing the fixed assets threshold policy from \$1000 to \$5000 which follows what the state is doing and makes it easier for staff to track capital asset activity. Mr.

Kent added that changing the fixed assets threshold to \$5000 as recommended will require action by the board.

Mr. McKitrick said the financial audit reports shows that the association is in compliance with all specified statutes. The other items have to do with significant estimates including allowance for accounts, depreciation, OPEB (other post employee benefits), net pension liability and landfill liability. Significant disclosures highlighted are landfill and net pension liability. There were no issues to report with performing the audit or disagreements with management. Looking at the numbers for the enterprise fund shows a four year history of unrestricted net position and as a percentage of operating revenues and reflects what should be shown for the association. Other highlights cover net pension liability with no budgetary impact and that all contributions were made. For the landfill: restricted cash of \$14, 559,133, liabilities of \$12, 817, 922 and restricted net position of \$8,546,614. Chairwoman Rhoden asked for any questions about the audit. Commissioner Dobbs asked about raising the capital asset from \$1000 to \$5000. Mr. McKitrick said this only affects record keeping and helps staff with tracking capital assets. Commissioner Croft asked about any affects to our financials. Ms. Douglas explained that the increase would only affect financials by not having to add those assets to the depreciation schedule. Commissioner Dougherty asked if going to an accelerated depreciation is recommended. Mr. McKitrick said this is not recommended.

Chairwoman Rhoden asked for a motion on increasing capital asset threshold from \$1000 to \$5000 to be effective October 1, 2021 for current fiscal year. Commissioner Dobbs made a motion to increase capital asset threshold to \$5000 for current fiscal year. Commissioner Croft seconded the motion. The motion carried unanimously.

Chairwoman Rhoden called for a motion on the audit presented for FY 2020-2021. Commissioner Thompson made a motion to approve the audit. Commissioner Dougherty seconded the motion. The motion carried unanimously.

Chairwoman Rhoden called for discussion under agenda item #8, Alachua County Issues/Items. Mr. Kent said Mr. Olmos, Alachua County Solid Waste Director, and Mr. Betz, Alachua County Transfer Station Manager, were both attending our meeting today. Mr. Olmos said they were looking forward to touring the RNG site and that there were no issues to discuss.

Chairwoman Rhoden asked for discussion under agenda item #9, Attorney Issues/Items. Mr. Wade stated he did not have anything for discussion.

Chairwoman Rhoden asked for discussion under agenda item #10, Executive Director Issues/Items. Mr. Kent said there was a housekeeping item he would like to discuss. Our current limerock quotes are good through June 30, 2022 and we have just received for quotes for July through December 2022. Since we will not be meeting before the existing quotes end, he would like to present the limerock quotes for July through December 2022 for approval. There was no change to the quotes from Liberty and Pritchett Trucking. Robby Worrell Construction had some increases. Mr. Kent said if the board would approve all of the quotes received when limerock is needed we can contact the lowest priced company first and go from there based on availability. Mr. Kent added that current fuel prices will result in fuel surcharges until fuel is under \$4.25 per gallon per our request for quotes document.

Chairwoman Rhoden asked for a motion on limerock quotes for July through December 2022. Commissioner Dougherty made a motion to approve limerock quotes submitted. Commissioner Tallman seconded the motion. The motion carried unanimously.

Chairwoman Rhoden asked for discussion under agenda item #11, Board/Chairman Issues/Items. There were none.

Chairwoman Rhoden called for a motion to adjourn. Commissioner Dougherty made a motion to adjourn which was seconded by Commissioner Tallman. The meeting was adjourned.