



300 E. Locust Street, Ste. 100
Des Moines, Iowa 50309
515.244.0021

MEMORANDUM

DATE: November 13, 2020

TO: MWA Board Members

CC: MWA Staff

FROM: Michael McCoy, Executive Director

RE: Wednesday, November 18, 2020, Board Meeting

.....
This month's board meeting is scheduled for Wednesday, November 18, 2020, at 5:45 pm in the board room at Central Office (300 East Locust Street, Ste. 100, Des Moines, Iowa). If you have questions about any items listed below, please call me at 323.6519 (w) or 707.3869 (c). I look forward to seeing you on Wednesday.

The following numbered items correspond with the number of the item on the agenda:

Consent Agenda Items for Approval

11. Resolution 11-20-06 – Approval of Iowa Department of Natural Resources Sanitary Disposal Project Permit (77-SDP-01-72P) Renewal for Metro Park East Landfill – Action to Receive and File
HDR Engineering, Inc. performed services on the Sanitary Disposal Project Permit renewal. The permitting process is to review the existing permit components and amendments to identify changes, consolidations, modifications, refinements, or upgrades to the current permit.
12. Resolution 11-20-07 – Approval to Purchase a Front Load Recycling Truck at Metro Northwest Transfer Station – Action for Approval
Three bids were received in October 2020 for the purchase of a front load recycling truck. Truck Center Companies East, LLC, received the highest score from staff, with a bid price of \$278,475, which is under the budgeted amount of \$290,000. The bid includes a five-year extended warranty for the engine, transmission, and after treatment. The front load truck is a budgeted item in the FY 20/21 budget. Staff recommends approval.
13. Resolution 11-20-08 – Approval to Purchase a Wheel Loader at Metro Central Transfer Station – Action for Approval
Four state bids were received for the replacement of the 2011 L110F Wheel Loader at Metro Central Transfer Station. Housby Heavy Equipment is the recommended vendor with State of Iowa pricing in the amount of \$315,937, which is under the budgeted amount of \$340,000. The Volvo L110's are currently used at both transfer stations and

have proven to be quality equipment. The wheel loader is a budgeted item in the FY 20/21 budget. Staff recommends approval.

14. Resolution 11-20-09 – Approval of Compost It! Yard Waste Bag Warehousing and Delivery Agreement Extension – Action for Approval

This is the eighth annual extension to the 2012 Compost It! yard waste bag storage and delivery agreement. Sink Paper and Packaging of Urbandale performs to contract specifications. Year-to-year storage and delivery fees are based on a diesel fuel index. Price of delivery per case will remain the same as last year, at \$2.48. Staff recommends approval.

Regular Agenda Items for Approval

15. Resolution 11-20-10 – Approval of Metro Waste Authority FY 19/20 Audit Report – Action Item

The audit committee met on Wednesday, November 11, 2020, with Robert Endriss and Dave Ellis from Denman and Company, LLP, to review a preliminary draft of the FY 19/20 audit report. The audit opinion was clean with no qualifications. There were no compliance items noted. A copy of the preliminary report will be included in the packet, following the write up. Staff recommends approval.

16. Resolution 11-20-11– Approval of Acknowledgement of Bond Reimbursement Payment to Polk County – Action Item

This payment is the first of two semiannual payments to Polk County for bond proceeds related to the Material Recovery Facility and refinance of the Metro Northwest Transfer Station. Staff recommends approval.



**Board of Directors
2020 Calendar Year**

**Mark Holm
Chair**

**Ron Pogge
Vice-Chair**

Dean O'Connor
Altoona

Mark Holm
Ankeny

Wes Enos
Bondurant

John Edwards
Clive

Joe Gatto
Des Moines

Steve Allen
Elkhart

David Gisch
Grimes

Tom Cope
Johnston

Bill Roberts
Mitchellville

Ed Kuhl
Norwalk

Dean Cooper
Pleasant Hill

Rob Sarchet
Polk City

Tom Hockensmith
Polk County

Gerald Lane
Runnells

Ron Pogge
Urbandale

Steve Gaer
West Des Moines

Threase Harms
Windsor Heights

**Michael McCoy
Executive Director**

**Metro Waste Authority
Board Meeting
November 18, 2020**

MWA Central Office
300 E. Locust Street, Ste. 100, Des Moines, Iowa 50309
5:45 pm

Members of the public wishing to attend this meeting in person may do so at the MWA Central Office, where seats will be arranged to allow for social distancing. Masks will be available and are mandatory for public guests. Additional CDC recommendations will be implemented.

Agenda

1. Call to Order, Roll Call
2. Approval of Regular Agenda
3. Public Forum

CONSENT AGENDA

The following are routine items enacted by one roll call vote without separate discussion unless someone, Board or Public, requests an item be removed for consideration:

4. Approval of Consent Agenda – Items 4 through 14
5. Consideration of Minutes October 21, 2020, Metro Waste Authority Board Meeting – Action for Approval
6. Resolution 11-20-01 – Consideration of June 2020, Financial Statements – Action to Receive and File
7. Resolution 11-20-02 – Consideration of July 2020, Financial Statements – Action to Receive and File
8. Resolution 11-20-03 – Consideration of August 2020, Financial Statements – Action to Receive and File
9. Resolution 11-20-04 – Consideration of September 2020, Financial Statements – Action to Receive and File
10. Resolution 11-20-05 – Consideration of October 2020, Monthly Expenditures – Action for Approval
11. Resolution 11-20-06 – Approval of Iowa Department of Natural Resources Sanitary Disposal Project Permit (77-SDP-01-72P) Renewal for Metro Park East Landfill – Action to Receive and File
12. Resolution 11-20-07 – Approval to Purchase a Front Load Recycling Truck at Metro Northwest Transfer Station – Action for Approval
13. Resolution 11-20-08 – Approval to Purchase a Wheel Loader at Metro Central Transfer Station – Action for Approval
14. Resolution 11-20-09 – Approval of Compost It! Yard Waste Bag Warehousing and Delivery Agreement Extension – Action for Approval

END CONSENT AGENDA

Regular Agenda Items for Approval – Items 15 and 16

15. Resolution 11-20-10 – Approval of Metro Waste Authority FY 19/20 Audit Report – Action Item
16. Resolution 11-20-11 – Approval of Acknowledgement of Bond Reimbursement Payment to Polk County – Action Item
17. Central Iowa Clay Target Center – Chris Van Gorp, Iowa Department of Natural Resources
18. Director's Report
19. Chair's Report
20. General Board Discussion and Other Business
21. Closed Session Meeting as provided in Iowa Code 21.5.1.j. To discuss the purchase or sale of particular real estate only where premature disclosure could be reasonably expected to increase the price the governmental body would have to pay for that property or reduce the price the governmental body would receive for that property. The minutes and the audio recording of a session closed under this paragraph shall be available for public examination when the transaction discussed is completed.
22. Correspondence
23. Adjournment

December Executive/Finance Meeting: December 2, 2020, MWA Central Office, 300 E. Locust Street, Ste 100, Des Moines, Iowa 50309, 12:00 pm.

December Board Meeting: December 16, 2020, MWA Central Office, 300 E. Locust Street, Ste. 100, Des Moines, Iowa 50309, 5:45 pm.



300 E. Locust Street, Ste. 100
Des Moines, Iowa 50309
515-244-0021

October 21, 2020 Unofficial Metro Waste Authority Board Meeting Minutes

1. Call to Order

The meeting was held at Metro Waste Authority's Central Office. Mark Holm, chair, called the October 21, 2020, Metro Waste Authority Board Meeting to order at 5:54 pm. A quorum was present.

Roll Call – MWA Board Representatives/Alternates in Attendance

Dean O'Connor, Altoona – Virtual
Mark Holm, Ankeny – In person
John Edwards, Clive – Virtual
Joe Gatto, Des Moines – Virtual
David Gisch, Grimes – Virtual
Tom Cope, Johnston – Virtual
Bill Roberts, Mitchellville – Virtual
Ed Kuhl, Norwalk – Virtual
Dean Cooper, Pleasant Hill – Virtual
Gerald Lane, Runnells – Virtual
Ron Pogge, Urbandale – In person
Bret Hodne, West Des Moines – Virtual
Threase Harms, Windsor Heights – Virtual

2. Approval of Regular Agenda

Moved by Clive, seconded by Des Moines, to approve the October 21, 2020, board meeting agenda as presented. Motion carried unanimously by voice vote.

3. Public Forum

There were no requests to address the Board.

CONSENT AGENDA

The following are routine items enacted by one roll call vote without separate discussion unless someone, Board or Public, requests that an item be removed for consideration:

4. Approval of Consent Agenda – Items 4 through 8

Moved by Clive, seconded by West Des Moines, to approve the Consent Agenda, items 4 through 8. Motion carried unanimously by voice vote.

5. Consideration of Minutes of September 16, 2020, Metro Waste Authority Board Meeting – Action for Approval

6. Resolution 10-20-01 - Consideration of September 2020, Monthly Expenditures - Action for Approval

7. Resolution 10-20-02 – Approval to Purchase Four Semi Tractors at Metro Transfer Stations – Action for Approval

8. Resolution 10-20-03 – Approval to Purchase Three Transfer Trailers at Metro Transfer Stations – Action for Approval

END CONSENT AGENDA

Regular Agenda Items for Approval - Items 9 and 10

9. Resolution 10-20-04 - Approval of Land Acquisition for Metro Park West Landfill - Action Item

Moved by Clive, seconded by Des Moines, to approve Resolution 10-20-04. Motion carried unanimously by voice vote.

Michael McCoy, executive director, reported the landowner is selling 2.9.3 acres of land to Metro Waste Authority (MWA) for a secondary access road at Metro Park West Landfill in Perry. This land is needed for the master plan for the landfill. MWA is purchasing the land for \$30,765.00, \$10,500.00 per acre. MWA consulted with legal, and they approved and provided the purchase agreement.

10. At 5:54 pm a public hearing was opened regarding the approval of plans, specifications, form of contract, and cost estimate for the Material Recovery Facility and to award bidders for Bid Packages 01-11. No oral or written comments were received in advance of the meeting. No oral comments were received during the public hearing. The public hearing was closed at 6:02 pm.

Resolution 10-20-05 - Approval of Material Recovery Facility Prime Contractors - Action Item

Moved by Clive, seconded by Grimes, to approve Resolution 10-20-05. Motion carried unanimously by voice.

McCoy reported this is an exciting time for MWA as strong responses were received for the bid packages, both in the number of contractors who submitted and the amount per bid.

Jake Christensen, Christensen Development, reported this is the last step in assembling and executing the teams for the Material Recover Facility (MRF). He reported a successful respondent, with a strong presentence with local subcontractors.

Adam Douglas, Graham Construction, reported over 50 subcontractors submitted contracts over the 11 categories, making for a successful bid opening day on Thursday, October 15, 2020. Collectively, the total amount across the 11 categories was just over \$13,000,000.00, which was under the projected amount of \$16,000,000.00. The next steps with the subcontractors are to ensure their sub contractors are qualified in the project and schedule a preconstruction meeting with all contactors involved.

11. Director's Report

McCoy expressed his appreciation for everyone who had attended the groundbreaking for the MRF on Tuesday, October 20, 2020. Many hands went in to preparing the site for the groundbreaking, given the wet weather. Special thanks to Cassie Riley, Community Relations Coordinator, MWA's Public Affairs team, Grimes Chamber of Commerce, Graham Construction, and ISG.

Chelsie Oxenford, Business Marketing Coordinator, reported the Metro Northwest Transfer Station (MNTS) in Grimes has been open every Saturday's in May through July 2020 to accept large items due to the restrictions of curbside collection and cancellations of city clean ups, surrounding COVID-19. In July, MNTS was open the 2nd Saturday of the month till November. To date, MNTS has seen a total of 863 vehicles. The next step is to assess the needs for the March for 2021.

McCoy reported the audit committee will meet in the coming weeks to review the FY 19/20 audit report before November's board meeting.

McCoy reported nominations are being accepted for 2021 board chair and vice chair.

Sarah Borzo, education and outreach coordinator, reported Vice Chair Ron Pogge suggested using grant funds to help member communities restore trees lost from the derecho storm. It was determined that MWA can offer each interested community up to 700 native Iowa hardwood tree seedlings. Communities can choose up to five different quick growing and ecologically diverse trees to plant along boulevards, parks, or riverbanks. Initial communication was distributed last week, and responses have been receptive and enthusiastic. MWA will arrange for communities to plant yet this fall, or early spring.

The November executive finance meeting will be held at Central Office (300 E. Locust St., Ste. 100, Des Moines, Iowa) on November 4th, 2020, at 12:00 pm.

The November board meeting will be held at Central Office (300 E. Locust St. Ste. 100, Des Moines, Iowa) on November 18, 2020, at 5:45 pm.

12. Chair's Report

Mark Holm, chair, expressed his gratitude for all who assisted setting up the groundbreaking, and all who attended.

13. General Board Discussion and Other Business

David Gisch, reported with the 141 fly over near completion, the MRF will be a nice addition to see from the fly over. He thanked Metro Waste Authority for our work.

14. Adjournment

Meeting adjourned at 6:12 pm.

Michael McCoy, Executive Director

Mark E. Holm, Chair

METRO WASTE AUTHORITY
BILLS PAID IN OCTOBER 2020

Vendor	Services Provided	Amount
ABC WIRE	Small tools/supplies	475.00
ABM PARKING	Parking	6,000.00
ACCESS SYSTEMS	Office printing	332.50
ACCURATE COMMERCIAL	P60 cold storage building	87,784.31
ADVENTURE LIGHTING	Site maintenance	285.26
AIR MACH	Site maintenance	712.50
A-LINE IRON	White goods	14,840.00
AMERICAN FENCE	Site maintenance	552.98
AMERICAN MARKING	Office supplies	54.50
AMERICAN SECURITY	Security	499.84
ANDREW JAMES	Tool allowance	100.00
ANFAB	Drop off expense	240.15
ANKENY SANITATION	Waste/drop off/contract expense	18,657.86
APEX EQUIPMENT	OCC baler	8,300.00
APPLIED INDUSTRIAL	Parts	325.36
ARACELI GUZMAN	Mileage/expenses	202.40
ARAMARK	Rags/mats/supplies	3,895.80
ARSENAULT	Computer supplies/maintenance/fees	3,279.00
ASPEN WASTE	Curbside/drop off/waste collection	5,170.75
A-TEC	Contract disposal	6,863.64
ATLANTIC BOTTLING	Office supplies	92.16
ATW TRAINING	Consulting fees	2,662.00
AUREON	Telephone expense	8,611.06
BLUE TARP	Parts/small tools/supplies	1,382.10
BOMGAARS	Parts/small tools/supplies	125.92
BRICK GENTRY	Legal fees	32,120.50
CAMP TOWNSHIP FIRE DEPT	Host fees	10,187.34
CAPITAL CITY EQUIPMENT	Equipment/parts/labor	524.40
CAPITAL SANITARY SUPPLY	Office supplies	490.52
CAROLINA SOFTWARE	Computer supplies/maintenance/fees	17,233.19
CENTRAL UNITED	Life insurance	274.49
CHAMPLIN TIRE RECYCLING	Tire processing	3,375.45
CHRISTENSEN DEVELOPMENT	Consulting fees	177,966.52
CITY GARDENS	Site maintenance	18,719.00
CITY OF BONDURANT	Utilities	105.86
CITY OF DES MOINES	Lease/leachate processing	83,025.96
CITY OF GRIMES	Utilities	1,107.24
CITY OF WEST DES MOINES	Advertising	2,000.00
CITY OF WINDSOR HEIGHTS	Refund/MWA grant	1,375.00
CL SMITH	Contract disposal	11,359.46
CLEAN EARTH SYSTEMS	Contract disposal	836.00
CLEAN HARBORS ENVIRONMENTAL SERVICE	Contract disposal	26,248.52
COMPETITIVE EDGE	Public information/promotion	45,582.00
CONSTRUCTION & AGGREGATE PRODUCTS	Leachate maintenance/collection	593.45
CONTROL INSTALLATIONS	Building repairs	543.89
CORNERSTONE	Lobbyist fees	6,250.00
CP MANUFACTURING	MRF capital	4,576,740.00
CPI	Phone system	912.50
CRYSTAL CLEAR	Office supplies	227.75
CSG FORTE	Processing fees	21,615.96
CUSTOM AWARDS	Employee rewards programs	323.63
DATASHIELD CORP	Recycling expense	355.64
DENMAN	Professional fees	11,000.00
DEPARTMENT OF ADMINISTRATIVE SERVICES	Convention/education fees	35.00
DES MOINES HERITAGE TRUST	MWA grant	10,000.00
DES MOINES MOBILE WASH	Preventive maintenance	3,885.00
DES MOINES REGISTER	Advertising	631.29

DES MOINES SOLID WASTE	Yard waste collection	273,942.87
DES MOINES WATER WORKS	Utilities	4,599.28
DES MOINES WINSUPPLY	Leachate maintenance/collection	2,768.00
DIAM PEST	Pest control	721.00
DORSEY & WHITNEY	Legal fees	55,000.00
DULTMEIER SALES	Leachate well maintenance	31.35
EAST MANUFACTURING CORPORATION	Equipment	595.04
ELECTRONIC ENGINEERING	Parts	1,546.76
EMSL	Asbestos testing	1,429.50
EPG COMPANIES	Leachate collection	3,725.95
ETC GRAPHICS	Signage	1,267.46
EXPRESS LAUNDRY	Floor mats	125.00
FASTENAL	Health/safety	288.81
FEDERAL EXPRESS	Mailing expense	28.72
FERRELLGAS	Utilities/equipment fuel	1,073.34
FIRST CHOICE	Office supplies	257.80
FISHER BODY & PAINT	Claim	922.34
FLYNN WRIGHT	Public information/promotion	31,346.50
FORMATION GROUP	Consultation/professional fees	21,588.48
FREIGHTLINER	Parts	449.74
GLOBAL CONTAINMENT	Leachate collection	3,091.65
GOODWAY TECHNOLOGIES	Leachate maintenance/collection	3,950.15
GOODYEAR TIRE	Tire/track repairs	946.78
GORDON ELECTRIC	Site maintenance	156.75
GRACE LABEL	Outside printing	1,050.20
GRAINGER	Parts/small tools/supplies	77.06
GREAT CATERERS OF IOWA	Meetings	935.00
GRP	Contract disposal	2,114.00
HARLAND ACE HARDWARE	Small tools/supplies	33.97
HARRISON TRUCK	Preventive maintenance	183,357.00
HAWKEYE TRUCK	Parts	153.90
HD ON THE GO	Employee rewards programs	1,450.00
HDR	Engineering services	60,934.04
HEALTHCARE MARKETING MAKEOVERS	Public information/promotion	350.00
HEAVY HIGHWAY FRINGE BENEFIT	Medical insurance	705.00
HILLTOP TIRE	Equipment maintenance	1,073.00
HIRE QUALITY SOLUTIONS	Temporary labor	3,966.40
HOLM'S	Parts/labor	400.14
HOME DEPOT	Office supplies	79.44
HOTSY	Parts/labor	2,941.23
HOUSBY HEAVY EQUIPMENT	Parts/labor/preventive maintenance	7,969.43
HOUSBY MACK	Parts/labor/preventive maintenance	10,624.52
IMWCA	WC insurance	46,485.00
INLAND TRUCK PARTS	Parts/labor/preventive maintenance	9,826.33
INTERSTATE ALL BATTERY	Office supplies	516.30
IOWA COMMUNITIES ASSURANCE POOL ADMINISTRATORS	Prepaid insurance	4,089.00
IOWA DEPARTMENT OF REVENUE	Garnishment	3,950.10
IOWA DES MOINES SUPPLY	Janitorial supplies	370.37
IOWA FIRE EQUIPMENT	Fire alarm/inspection	280.00
IOWA LABORERS' DISTRICT COUNCIL	Medical insurance	32,819.96
IOWA METHODIST	DOT px/workers' comp	2,495.70
IOWA PHYSICIANS CLINIC	DOT px/workers' comp	238.00
IOWA PRISON INDUSTRIES	Printing	34.60
IOWA PUMP	Leachate maintenance/collection	1,880.00
IPERS	Employer's share of IPERS	42,139.49
J A KING	Site maintenance/parts	4,240.47
JACQUELINE WILL	Mileage/expenses	382.49
JENKINS IRON & STEEL	Capital expenses for appliance demanufacturing - pallet fork	1,650.00
JIM HAWK TRUCK	Equipment/parts/labor	80,246.89
JOEL T BUCKLIN	Parts	31.50
JOHNSON CONTROLS	Alarm/detection monitoring	238.95
JO-RO	Site maintenance	220.10

JOSIE LEHMAN	Supplies	89.62
KABEL BUSINESS SERVICES	HRA disbursements/fees	7,991.53
KEVIN ARMSTRONG	Refund	106.00
KIM MASON	Mileage/expenses	34.50
KOCH BROTHERS	Office supplies	2,488.76
LARRY'S WINDOW	Building services	210.00
LESLIE IRLBECK	Mileage/expenses	136.93
LINK HYDRAULIC	Parts	3,019.25
LUBE-TECH	Equipment fuel	15,827.12
MAHARRY PHOTOGRAPHY	Audio/visual processing	187.25
MAILFINANCE	Mailing expense	1,409.82
MANAGEMENT PROFESSIONALS	Property management fee/site maintenance	5,282.12
MARSDEN	Janitorial services	764.26
MCANINCH	MRF Dirtwork	119,922.16
MCMASTER-CARR	Leachate maintenance/collection	94.96
MENARDS	Supplies	325.52
MHC KENWORTH	Parts/labor/preventive maintenance	9,661.49
MIDAMERICAN ENERGY	Utilities	15,006.52
MIDLAND POWER	Utilities	2,007.98
MIDWEST OFFICE TECHNOLOGY	Office printing	714.00
MIDWEST WHEEL	Parts	689.18
MMC CONTRACTORS	Bldg repairs/site maintenance	20,378.39
MOTOR PARTS	Parts/small tools/supplies	87.94
NAPA	Parts/small tools/supplies	13.43
NATIONWIDE OFFICE CLEANERS	Janitorial services	1,202.85
NEESE	Leachate processing	3,179.00
NEOPOST	Postage	758.00
NEWPORT GROUP	Consulting fees	1,005.00
O'HALLORAN	Parts/labor/preventive maintenance	1,506.06
ONE SOURCE	Background checks	109.80
O'REILLY	Parts/small tools/supplies	1,214.89
OVERHEAD DOOR COMPANY	Building maintenance	366.60
PABCO	Yard waste bags	27,976.10
PARTSMASTER	Shop tools/supplies	381.49
PER MAR	Security	110.00
PERFICUT	Site maintenance	1,372.50
PETERBILT	Parts/labor/preventive maintenance	93.33
PETERSON CONTRACTORS	Contracted fly ash hauler	29,001.75
PFM FINANCIAL	Polk County bond financing	10,000.00
POMP'S TIRE	Tire/track repairs	18,349.57
PORTER DO-IT BEST	Supplies	200.00
PRAXAIR	Welding supplies	176.46
PREMIER OFFICE	Office printing	154.51
PROSPERITY JANITORIAL	Janitorial services	3,229.67
PURCELL PRINTING	Printing	110.00
QUICK OIL	Equipment fuel	51,158.83
R & R REALTY	operating funds	60,000.00
RED WING SHOE	Health/safety	4,354.88
RELANCE STANDARD	Insurance premium	3,339.99
ROAD MACHINERY	Parts/preventive maintenance	20,850.88
ROGER GODRON	Parts	529.20
ROLL-OFFS	White goods	300.00
RSM US	Consulting/professional service/dues	39,911.31
RSM US PRODUCT	Computer supplies/maintenance/fees	5,273.80
SCS FIELD SERVICES	Engineering services	39,421.80
SECURITY EQUIPMENT	Building repairs	99.00
SENECA	Leachate collection	1,964.36
SETCO	Parts	69,598.39
SINK PAPER	Yard bag storage/distribution	2,209.68
SIOUX CITY TARP	Parts	687.71
SLINGSHOT ARCHITECTURE	Building services	2,500.00
SMITH'S SEWER	Site maintenance	90.95

SOCIAL SECURITY ADMINISTRATION	Employer's share of FICA	32,997.56
SOUTHEAST POLK COMM SCHOOL	Host fees	20,374.67
SOUTHWESTERN SALES	Cover material	38,150.73
SPINUTECH	Website/social media	1,005.00
STOREY-KENWORTHY	Refund	53.18
STRAUSS SECURITY	Security	553.05
SUMMIT COMPANIES	Fire extinguisher	254.50
SUSAN NIELSEN	Mileage/expenses	17.25
SWANA	Dues/subscription/fee	223.00
TEEMARK	Health/safety	188.07
TESTAMERICA	Environmental monitoring	638.75
THORPE WATER DEVELOPMENT	Site maintenance	6,730.96
TIFCO	Parts/small tools/supplies	1,529.63
TITAN	Parts	3,620.35
TREASURER, STATE OF IOWA	Sales tax	10,775.99
TRUCK EQUIPMENT	Parts	90.52
TRUENORTH	Dues/subscription/fee	39,963.00
UPS	Mailing expense	106.06
URBANDALE PUBLIC WORKS	Yard waste collection	41,291.89
VALLEY ENVIRONMENTAL	Contract disposal	341.00
VAN WALL	Parts/labor/preventive maintenance	5,704.36
VANDER HAAG'S INC.	Parts	160.65
VANTAGEPOINT TRANSFER AGENTS	Employer's share deferred compensation	9,094.17
VERIZON	Computer Supplies/Maintenance	3,858.66
VERMEER	Parts	9,802.71
WASTE CONNECTIONS	Waste collection/tire processing	2,002.84
WASTE CONNECTIONS OF IOWA	Contract management revenue	9,340.86
WASTE MANAGEMENT	Curbside/drop off/waste collection	1,550,147.60
WASTE MANAGEMENT - CM	Contract management revenue	6,281.39
WASTE MANAGEMENT (YARD WASTE)	Yard waste collection	74,178.88
WASTE SOLUTIONS	Building services	1,280.00
WASTEQUIP	Curbside cart expense/repair	33,440.16
WAYNE DALTON	Building repairs	217.50
WEIGHTS & MEASURES BUREAU	Site permit	756.00
WEST BANK	Credit card payment for misc office and cost center expenses	11,373.17
WEST BANK	Wire processing/NSF fees	156.00
WEX BANK	Fuel	1,249.83
WIGES	Site maintenance	265.00
WILLIAMSON'S REPAIR	Equipment maintenance	1,779.17
WRIGHT OUTDOOR	Building services	415.00
XENIA	Utilities	140.33
ZIEGLER	Part/labor/preventive maintenance/subscription	38,795.77
Grand Total		<u>8,725,875.80</u>

The MWA Executive Director and the Director of Finance certify that the above MWA bills paid are properly due and have been made in accordance with the operating and expenditure processes established by MWA.



Michael McCoy, Executive Director



Joel Etienne, Finance Administrator

Metro Waste Authority Board

Monthly Board Meeting

November 18, 2020

CONSENT AGENDA ITEM 11

ITEM:

Approval of Iowa Department of Natural Resources Sanitary Disposal Project Permit (77-SDP-01-72P) Renewal for Metro Park East Landfill.

SUMMARY:

Groundwater is a precious natural resource. The vast majority of citizens in Iowa depend on groundwater as a drinking water source. Agriculture, industry, and commerce also depend heavily on groundwater. It is essential to the health, welfare, and economic prosperity of all citizens in Iowa that groundwater is protected, and that the prevention of groundwater contamination is of paramount importance. Therefore, the intent of the permitting process is to prevent groundwater contamination from municipal solid waste landfills to the maximum extent practical, and if necessary, to restore the groundwater to a potable state, regardless of present condition, use, or characteristics.

Iowa Department of Natural Resources (IDNR) Sanitary Disposal Project Permit Renewals take place every five years. HDR Engineering, Inc. Licensed Design Engineer, Garrett Williams, P.E., performed services on the Sanitary Disposal Project Permit Renewal.

DISCUSSION POINTS:

The following permit items required updating to drawings, text, and/or calculations:

- Waste acceptance for streams approved by IDNR during the permit cycle
- Permit drawings to update latest site topography
- Permit drawings to show current landfill development including Cells C South, D North, D South, and Phase 1 Capping
- Contact information throughout the permit was updated to reflect current Metro Waste Authority leadership
- Confirm artificial daily cover vendors and applicable usage of each
- Appendix 4 – Hydrologic Monitoring System Plan (HMSP) to remove abandoned wells, incorporate replacement wells, and update processes approved through the last permit cycle
- Appendix 5B – incorporate the use of the leachate evaporator/mister
- Methane monitoring plan to incorporate changes to the monitoring program
- Existing landfill gas system and proposed system description updates
- Appendix 10A – Closure Cost Estimate to current dollars
- Appendix 10B – Post-Closure Cost Estimate to current dollars
- Scale and operator certifications
- Compile current Title V Air Quality Permit into Solid Waste Permit

BUDGET REQUIREMENTS:

Metro Waste Authority budgeted \$50,000.00 in FY 20/21 to complete the permit renewal process. The HDR Engineering SCOPE of Services Agreement was estimated to cost \$38,250.00. Final cost of service was \$37,765.61.

ATTACHMENTS:

Attachment A – Iowa Department of Natural Resources Renewal Letter

Attachment B – Iowa Department of Natural Resources Sanitary Disposal Project Permit
Renewal for Metro Park East Landfill

CONTACT:

Arthur Kern, compliance coordinator, 515.333.4450



October 19, 2020

ART KERN
METRO WASTE AUTHORITY
METRO PARK EAST LANDFILL
12181 12TH AVE NE
MITCHELLVILLE IA 50169-9802

**RE: Metro Park East Sanitary Landfill
Permit No. 77-SDP-01-72P
Permit Renewal**

Dear Mr. Kern:

Enclosed is the renewed permit for the Metro Park East Sanitary Landfill. The permit and the approved plans must be kept at the sanitary disposal project in accordance with subparagraph 113.11(1)"a". Please review the permit in its entirety with your operators, as they must become familiar with it.

Note that the permit contains special provisions that may require a response or action by you, which, if not properly complied with, may prompt enforcement action by this department.

If you have any questions, please contact me at (515) 725-8314 or mike.smith@dnr.iowa.gov.

Sincerely,

A handwritten signature in blue ink that reads "Michael W. Smith". The signature is written in a cursive, flowing style.

Michael W. Smith, P.E.
Environmental Engineer Senior


Enclosure

copy: Garrett Williams, P.E.
HDR
1917 S 67th Street
Omaha, NE 68106

DNR Field Office #5

**IOWA DEPARTMENT OF NATURAL RESOURCES
SANITARY DISPOSAL PROJECT PERMIT**

- I. Permit Number:** 77-SDP-01-72P
Metro Park East Landfill
- II. Permitted Agency:** Metro Waste Authority
- III. Project Location:** The landfill consists of approximately 314.38 acres generally located within Sections 1 and 2, Township 78 North, Range 22 West, In Polk County, Iowa.
- IV. Responsible Official**
Name: Michael McCoy, Executive Director
Address: Metro Waste Authority
300 East Locust Street, Suite 100
Des Moines, IA 50309-1864
Phone: 515-323-6535
FAX: 515-244-9477
- V. Licensed Design Engineer**
Name: Garrett Williams, P.E.
Address: HDR Engineering, Inc.
1917 S 67th Street
Omaha, NE 68106-2973
Phone: 402-399-1210
FAX: 402-399-1111
Iowa License Number: 24856
- VI. Date Permit Issued:** **October 19, 2020**
- VII. Permit Expiration Date:** **August 12, 2025**

VIII. Issued by: 
Iowa Department of Natural Resources

IX. General Provisions

The above named permitted agency is hereby authorized to operate a sanitary disposal project at the described location in conformance with Iowa Code section 455B, the rules pursuant thereto existing at the time of issuance, and any subsequent new rules which may be duly adopted, and any provisions contained in Section X of this permit.

The issuance of this permit in no way relieves the applicant of the responsibility for complying with all other local, state, and federal statutes, ordinances, and rules or other requirements applicable to the establishment and operation of this sanitary disposal project.

No legal or financial responsibility arising from the construction or operation of the approved project shall attach to the State of Iowa or the Department of Natural Resources (DNR) due to the issuance of this permit.

If title to this project is transferred, the new owner must apply to the DNR for a transfer of this permit within thirty days of the date of title transfer pursuant to subrule 113.4(3). This permit is void sixty days after the date of title transfer unless the DNR has transferred the permit.

The permit holder shall file a Quarterly Solid Waste Fee Schedule and Retained Fee Report utilizing the DNR's Form 542-3276 and remit tonnage fee payment, as applicable, for all wastes disposed at the sanitary disposal project in accordance with Iowa Code section 455B.310. The Reports will be due January 1, April 1, July 1 and October 1 for the quarters ending September 30, December 31, March 31 and June 30, respectively. The permit holder shall mail the completed report to the Solid Waste Section, Wallace State Office Building, 502 East Ninth Street, Des Moines, Iowa 50319. This reporting procedure supersedes any previous conflicting permit provisions.

The permit holder shall weigh all solid waste collection vehicles and solid waste transport vehicles on a scale certified by the Iowa Department of Agriculture and Land Stewardship. If conditions are such that make it impractical to provide an on-site scale, then off-site scale facilities may be used if justified and approved by the DNR. The permit holder shall comply with the waste weighing, record keeping and tonnage fee reporting requirements defined in rule 101.14(455B,455D). The scale weighing facilities shall comply with the certification and licensing requirements of the Iowa Department of Agriculture and Land Stewardship at all times. The permit holder shall maintain a current copy of the weighing scale facility licensing certificate issued by the Iowa Department of Agriculture and Land Stewardship at all times.

The permit holder shall comply with the gas control provisions of IAC 567 Chapters 20 through 31, including paragraph 23.1(2)“rrr” for the New Source Performance Standards and paragraph 23.1(5)“a” for the Emission Guidelines.

The permit holder shall ensure that the sanitary disposal project does not (1) cause a discharge of pollutants into waters of the United States, including wetlands, that violates any requirements of the Clean Water Act, including, but not limited to, the National Pollutant Discharge Elimination System (NPDES) requirements, pursuant to Section 402 of the Clean Water Act, and (2) cause the discharge of a nonpoint source of pollution into waters of the United States, including wetlands, that violates any requirement of an areawide or statewide water quality management plan that has been approved under Section 208 or 319 of the Clean Water Act.

The permit holder shall submit an updated Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form no later than April 1st, annually, pursuant to rule 113.14(455B). Use of this form provides permit holders a uniform means of submitting all required documentation to ensure that closure and postclosure cost estimates and applicable financial assurance instruments are updated as required.

Failure to comply with Iowa Code section 455B, or any rule of order promulgated pursuant thereto, or any provisions of this permit may result in 1) a civil penalty of up to \$5000 for each day of violation, pursuant to Iowa Code section 455B.307, or 2) the suspension or revocation of this permit, pursuant to Iowa Code section 455B.305.

X. Special Provisions

1. The permit holder is authorized to accept solid waste for disposal in accordance with the approved Metro Waste Authority Landfill Service Area 2019 Environmental Management System Annual Report.

The permitted service area includes: All cities and the unincorporated area in Polk County; the cities of Carlisle, Hartford, and Norwalk in Warren County; the cities of Mingo and Prairie City in Jasper County; the city of Jefferson in Greene County and the cities of Adel, Dawson, Linden, Minburn, Perry, Redfield, and Waukee and the unincorporated area in Dallas County.

The permit holder also accepts waste from the Prairie Solid Waste Agency's Transfer Station located in Union County in accordance with the DNR's October 4, 2007 letter and 567 IAC 101.12.

In accordance with subrule 101.13(2), the permit holder shall submit an updated Comprehensive Solid Waste Management Plan to the DNR in accordance to DNR schedule.

2. The permit holder shall develop and operate the site in accordance the hereby approved 2020 Municipal Solid Waste Landfill (MSWLF) Permit Renewal Application (Documents Nos. 98374, 98376, 98377, 98378, 98379, 98380, 98381, 98382, 98383, and 98384), dated September 3, 2020, as submitted by HDR, and the following:
 - a. Waste disposal is limited to Cells A, B, C, and D. The site vertical height shall not exceed a maximum waste elevation in approved constructed cells as indicated on Sheet 5 Capping Plan in Appendix 2B of the approved 2015 Permit Renewal documentation, dated February 5, 2015, while maintaining 4:1 (horizontal:vertical) side slopes. Any further expansion beyond these cells shall require prior DNR approval.
 - b. The permit holder shall collect leachate from the leachate control system and properly dispose of the leachate either by treatment in an on-site facility, discharge with an NPDES permit; or by discharge to the Des Moines Metropolitan Wastewater Reclamation Authority's Wastewater Reclamation Facility or the City of Runnels publicly owned treatment works (POTW). If the discharge is to a POTW with a pretreatment program approved by the DNR, the discharge must comply with the terms and conditions of a local permit issued for the discharge by the POTW. If the discharge is to a POTW without an approved pretreatment program a completed treatment agreement form shall be submitted to the DNR's Wastewater Section. Copies of the local permit or treatment agreement shall be provided to the DNR's Solid Waste Section and the local Field office. The treatment agreement must be on DNR Form 31 (542-3221) and must comply with the requirements of subrule 64.3(5).

In addition, the permit holder shall monthly measure leachate head levels and elevations at all piezometers and record the volume of leachate collected and transported to the treatment works. Records of leachate contaminants testing required by the treatment works and any NPDES permit for on-site treated leachate discharges shall be maintained.

- c. The permit holder shall annually submit a Leachate Control System Performance Evaluation Report (LCSPER) pursuant to subparagraph 113.7(5)“b”(14) as a supplement to the facility Annual Water Quality Report, as defined in subrule 113.10(10). The following shall be recorded by the permit holder and reported in the LCSPER for each leachate thickness measurement that equals or exceeds 12 inches:
 - 1) Date of original and any verification measurement.
 - 2) If 12 inch or greater leachate column is verified, specific actions taken by the certified operator to lower leachate thickness, or an explanation why specific actions were not necessary.
 - 3) Date and results of follow-up measurement.
 - 4) Repeat steps 2 and 3 as necessary until a compliant measurement is collected.
 - d. The permit holder shall follow the approved Emergency Response and Remedial Action Plan (ERRAP) procedures during all emergencies pursuant to subrule 113.8(5). An updated ERRAP shall be submitted at the time of each permit renewal application. An updated ERRAP shall be included with any request for permit modification to incorporate a facility expansion or significant changes in facility operation that require modification of the currently approved ERRAP.
3. The permit holder is authorized to construct the liner and leachate collection system in accordance with the Development Drawings and Site Maps contained in Appendix 2 and the Leachate Control System Plan contained in Appendix 5 of the 2020 Permit Renewal Documentation, dated September 3, 2020, as submitted by HDR, and the following:
- a. The permit holder is authorized to utilize recycled asphalt shingles in the construction of compost facility in the manner depicted in plans and specifications dated March 30, 2017, as submitted by HDR. No construction record is required unless significant deviations to the plan are made.
 - b. The permit holder shall notify the DNR and have the site inspected when the construction of a new MSWLF unit or significant components thereof has been completed, in accordance with subrule 113.4(6). Prior to the inspection, the QC&A officer shall submit a final report to the DNR that verifies compliance with the requirements of rule 113.7 and the approved plans and specifications. No waste disposal shall commence in any newly constructed unit or portion thereof until it has been inspected and approved by the DNR.
 - c. The specifications for the leachate piping and manholes associated with future Cells I, J, K, and L and located outside of the MSWLF unit shall be revised to include containment

structures or countermeasures to achieve compliance with subparagraph 113.7(5)"b"(10) prior to construction of any of these cells.

- d. The Construction Certification Report for Phase II, Cell A, dated August 6, 2007, as submitted by Foth and approved on August 15, 2007, is incorporated into the permit.
- e. The Construction Quality Assurance Report – Addendum No. 1, pertaining to the groundwater collection system installation and liner repair due to the presence of a groundwater seep in the northwest corner of Phase II, Cell IIA, dated September 17, 2007, submitted by Foth and approved on October 10, 2007, is incorporated into the permit.
- f. The Phase 2A Gravel Underdrain Layer Installation report, dated December 29, 2008 and approved on February 5, 2009, is incorporated into the permit.
- g. The Construction Observation Report, P-31 Cell IIB West Liner and Leachate System, dated September 2, 2009, as submitted by Foth and approved on September 13, 2009, is incorporated into the permit.
- h. The Construction Observation Report, P33 Cell B East Liner and Leachate System, dated August 6, 2010, as submitted by Barker Lemar Engineering Consultants, is hereby incorporated as part of the permit documents.
- i. The Construction Observation Report P-36 Leachate Storage System Improvements for the Metro Park East Landfill, dated July 9, 2012, as prepared by Barker Lemar Engineering Consultants is hereby approved and incorporated into the permit documents.
- j. The DNR authorizes the use of Cell C North Liner and Leachate System based on approval of the Construction Quality Assurance Report for P41 Cell C North Liner and Leachate System, dated September 10, 2013, prepared and submitted by SCS Aquaterra.
- k. The DNR approved the construction certification for Force Main for Leachate Conveyance System, dated March 20, 2014, as prepared and submitted by SCS Aquaterra.
- l. The Construction Quality Assurance Report, dated December 7, 2015, was approved and incorporated into the permit on December 8, 2015, and the Construction Quality Assurance Report - Supplemental, dated February 5, 2016, was approved and incorporated into the permit on February 12, 2015, both prepared by SCS Aquaterra, for the construction of P49 Cell C South Liner and Leachate Systems.
- m. The DNR authorizes the use of Cell D North based on the CQA Report, dated December 10, 2018, as prepared by HDR, which was approved and incorporated into the permit on December 11, 2018.

- n. The Supplemental Cell D North Construction Quality Assurance Report, dated January 16, 2019, as prepared by HDR, was approved and incorporated into the permit on January 16, 2019.
 - o. The DNR authorizes the use of Cell D South based on the Cell D South Construction Quality Assurance Report, dated October 15, 2019, as prepared by HDR, that was approved and incorporated into the permit on October 18, 2019.
4. Hydrologic monitoring at the site shall be conducted in accordance with the hereby-approved Hydrologic Monitoring System Plan (HMSP) in Appendix 4 of the 2020 Permit Renewal Documentation, dated September 3, 2020, as submitted by HDR, and the following:
- a. The HMSP for the Phase II MSWLF Unit, Cells IIA, IIB, IIC, and IID shall include monitoring well MW-26, downgradient groundwater monitoring wells MW-67, MW-B, MW-C, and groundwater underdrains GU-3, GU-4, GU-5, and GU-18.

The HMSP for the CWTS includes upgradient monitoring point MW-49R (Appendix I parameters), downgradient groundwater monitoring point MW-36 (trend analysis of boron levels only), and Appendix I parameters for monitoring points MW-37, MW-66, and UO-4.
 - b. DNR construction documentation form 542-1277 and boring logs for all monitoring wells and piezometers shall be submitted within 30 days of installation. DNR construction documentation form 542-1323 shall be submitted within 30 days of establishing surface water monitoring points.
 - c. The permit holder shall conduct background and routine semiannual groundwater sampling and analysis; as well as perform statistical tests for the approved monitoring points for the Appendix I parameters and total suspended solids (TSS) in accordance with rule 113.10(455B). Groundwater samples shall **not** be field-filtered prior to laboratory analysis and total suspended solids shall be analyzed using Method 1376585, with a reporting limit goal of ≤ 2 mg/l. Turbidity measurement may be approved by the DNR in lieu of TSS, provided a correlation between the two is established.
 - d. The permit holder shall include in each Annual Water Quality Report (AWQR) an evaluation of TSS/turbidity data and other pertinent sampling and analytical results, to determine if representative samples of groundwater have been collected. If samples are not representative, the permit holder may be required to utilize low flow or no-purge sampling methods, consider new well construction with an optimized filter pack design, and/or additional well development. If sample quality does not improve with improved well construction, well development, and/or sampling methods, the DNR will consider higher TSS/turbidity levels as representative of site groundwater conditions.
 - e. The frequency for full Appendix II analysis at monitoring points that are in assessment monitoring and have had at least two (2) rounds of analysis using the entire Appendix II

list may be decreased to once every (5) five years. If monitoring points exit assessment monitoring and later return to assessment monitoring an additional two (2) rounds of analysis using the entire Appendix II list is required.

- f. The permit holder shall measure groundwater elevations within 1/100 of a foot in each well immediately prior to purging, each time groundwater is sampled.
- g. The permit holder shall collect semiannual groundwater elevation measurements from the GU-3A, GU-3, GU-4, GU-5, SP-D1, SP-D2, SP-D3, SP-D4, SP-D5, and SP-D6, in order to measure the separation of the base of the MSWLF unit from the groundwater table as required in paragraph 113.6(2)"i". This data shall be included in the AWQR.
- h. An AWQR summarizing the effects the facility is having on groundwater quality shall be submitted by January 31 each year. This report shall be prepared in accordance with subrule 113.10(10) by a qualified groundwater scientist pursuant to paragraph 113.10(1)"d" and by using the DNR AWQR Format. The AWQR shall include an analysis of the elevation data from the standpipes and wells that confirms that the underdrain system is maintaining an inward gradient.
- i. The documentation forms for the construction of monitoring points MW-A and MW-AR, dated May 18, 2007, as submitted by Barker Lemar Engineering Consultants and approved on June 13, 2007, are incorporated into the permit.
- j. Construction documentation for Phase II monitoring wells MW-B and MW-35R, and well abandonment documentation for monitoring well MW-35, dated December 31, 2008, as submitted by Barker Lemar Engineering Consultants, is incorporated into the permit.
- k. Abandonment documentation for monitoring wells MW-A and MW-AR, dated March 10, 2010, as submitted by Barker Lemar Engineering Consultants, is incorporated into the permit.
- l. The Monitoring Well Installation Documentation for MW-C, dated October 28, 2010, as submitted by Barker Lemar Engineering Consultants, is incorporated into the permit. This monitoring well is a required downgradient monitoring well for Cell C.
- m. The abandonment documentation for seven farm wells and one cistern located on the permit holder's property, dated November 2, 2010, as submitted by Barker Lemar Engineering Consultants, is incorporated into the permit.
- n. The installation documentation of monitoring wells MW-66 and MW-67 as provided in the Monitoring Well Installation, dated November 20, 2013, prepared by Barker Lemar Engineering Consultants is incorporated into the permit.
- o. The abandonment documentation for monitoring wells MW-35R and MW-49 and the installation documentation for new monitoring wells MW-35R2 and MW-49R, all

contained in report dated May 11, 2017, as submitted by Barker Lemar Engineering Consultants, is hereby approved and incorporated into the permit.

- p. The abandonment documentation for monitoring wells MW-20, MW-21, MW-22R, MW-47, MW-59, MW-71, and MW-72, contained in report dated May 16, 2019, as submitted by EcoSource, is hereby approved and incorporated into the permit.
5. The permit holder is authorized to recirculate leachate in accordance with the Leachate Management Plan contained in Appendix 5B of the 2015 Permit Renewal Documentation, dated February 5, 2015, as submitted by Barker Lemar Engineering Consultants, and the following:
- a. Leachate shall not be applied on user vehicle access areas.
 - b. Leachate shall not be applied to vegetated areas or frozen waste cover. A means of frost protection must be provided for all leachate control elements.
 - c. Leachate shall be applied evenly on the working area.
 - d. Leachate recirculation shall be conducted only during hours of operation and when an operator is on duty.
 - e. Leachate shall be applied in a manner such that ponding or runoff will not occur.
 - f. Leachate recirculation shall be controlled such that not more than one foot of leachate head will be allowed to accumulate above the MSWLF unit liner.
 - g. Records shall be maintained as to the time and quantities of leachate application and be submitted with the facility LCSPER.
 - h. Leachate recirculation shall be immediately terminated if it causes ponding, runoff, excessive odor, vector control problems, vapor drift, ice formation, or operational problems. The DNR's local field office shall be immediately notified if any of the above events occur.
6. The DNR authorizes the operation of the Neptune Evaporator on Closed Phase I MSWLF Unit in accordance with the Misting/Evaporator Pilot Study Report – Year 2, dated February 26, 2016, as submitted by Barker Lemar Engineering Consultants. In addition to the operation of the Neptune Evaporator, the permit holder may construct and operate the misting/evaporator system as requested August 8, 2020, by Metro Waste Authority (Document No. 98241). The permit holder shall also:
- a. Restrict access to evaporation area to authorized individuals.

- b. Provide individuals with authorized access the proper training and personal protective equipment including non-employees who are authorized to be in area of leachate evaporation.
 - c. Provide a containment pad 200 feet by 200 feet with means to capture and recycle captured leachate. The containment area shall be inspected prior to each day's usage.
 - d. Leachate shall not be allowed to drift on user vehicle access areas.
 - e. Leachate shall not be allowed to drift onto frozen waste cover. A means of frost protection must be provided for all leachate control elements.
 - f. Leachate evaporation shall be conducted only during hours of operation and when an operator is on duty.
 - g. Leachate evaporation shall not be conducted during periods of precipitation or immediately after periods of heavy or extended precipitation.
 - h. Leachate shall be applied in a manner such that ponding or runoff will not occur.
 - i. Records shall be maintained as to the time and quantities of leachate application and be submitted with the facility LCSPER and the evaluation report. The report will evaluate impact on vegetation and on storm water quality.
 - j. Leachate evaporation shall be immediately terminated if it causes ponding, runoff, excessive odor, vector control problems, vapor drift beyond Phase I area, ice formation, or operational problems. The DNR local field office shall be immediately notified if any of the above events occur.
7. The DNR authorizes the use of Humified Coal Combustion Residue (CCR) as an alternative daily cover material based on the report entitled Humidified CCR ADC Demonstration Report, dated July 17, 2013, submitted by Barker Lemar Engineering Consultants, and Response Letter to INDR Inquiry, dated July 30, 2013, submitted by Metro Waste Authority.

The permit holder is authorized to utilize Humified Coal Combustion Residue (CCR) as an alternative daily cover material in accordance with the request dated May 1, 2012 as submitted by Barker Lemar Engineering Consultants and the following:

- a. Quantities exceeding 1-week usage shall be disposed in the workface area. Only Humified CCR placed at a ratio of no more than 3:1 (3 tons of waste to 1 ton of approved CCR) will be considered alternative daily cover. Any material used in excess of that ratio shall be reported as waste.
- b. The Humified CCR may be used in lieu of the 6-inch daily cover requirement. Humified CCR shall not be used as a substitute for intermediate or final soil cover.

- c. The waste must be compacted, before the Humified CCR is applied, to provide an even surface to minimize ponding, prevent pockets, and to maximize uniform surface drainage.
 - d. Humified CCR shall be applied to the active waste face at the end of each day of operations and more frequently if necessary to control fire or fire hazards, blowing litter, scavenging, odors, insects, and rodents.
 - e. The permit holder shall scarify the Humified CCR cover material over the working face area on which it is applied prior to each day's use of that area as a working face.
 - f. The permit holder shall maintain in the landfill files appropriate laboratory analytical documentation that demonstrates that the CCR is not hazardous by TCLP metals test. Documentation reporting of such testing shall be submitted to both the DNR's Main and local Field office.
 - g. If, at any time, the DNR or permit holder deems this material to be ineffective or otherwise unsatisfactory, the permit holder shall immediately revert to soil or another previously approved alternative daily cover. The permit holder shall immediately notify the DNR's Main and local Field office through both written and verbal notification of this action. This notification is not necessary if use of this material ceases only on a temporary basis, such as during adverse operational or weather conditions.
8. The permit holder is authorized to solidify liquid wastes in accordance with the results of the 2011 Liquid Waste Solidification Pilot Test Report, dated November 15, 2011, as prepared by Barker Lemar Engineering Consultants, and the following:
- a. All liquid waste solidification process shall be conducted over the composite liner constructed at the base of the Phase II MSWLF unit.
 - b. Liquid wastes shall be unloaded in a trench/pit constructed with absorbent materials, consisting of either fly ash, CCR, wood chips, animal bedding from Prairie Meadows, non-shredded mixed paper/plastic bails, lignocellulosic biomass filter cake from Dupont, rosemary bagasse from Kemin Industries, or spearmint bagasse from Kemin Industries. The documentation and reporting requirements include remission of the appropriate tonnage fees for all solidified liquid wastes, including both the liquid wastes (which includes solidification of on-site generation of leachate) and absorbents used to treat the wastes, on the appropriate reporting forms.
 - c. Use of any other absorbents must be approved by the DNR prior to use. The liquids will be mixed with absorbent materials and mixed until the liquids have been solidified sufficiently to pass the paint filter test. No run-off of liquids shall occur during mixing.

If fly ash is used as the absorbent material, paint filter tests shall not be required if the application rate is less than 200 gallons of liquid waste per cubic yard of fly ash and visual observation of the final mixture indicates no free liquids.

- d. The solidified liquids shall be disposed at the working face except as allowed for alternative daily cover per Special Provision X.7.
 - e. Liquid waste solidification processes shall not be conducted during significant rain events, high wind conditions, or extremely cold temperatures.
 - f. Documentation of the following must be retained and made available for DNR review upon request:
 - 1) Liquids waste generator name,
 - 2) Waste description and quantities,
 - 3) Documentation that the accepted materials are nonhazardous, and
 - 4) EPA Method 9095B paint filter test results, if required per item #8b.
 - g. Fly ash or CCR intended to be used as an absorbent shall only be stored onsite for a maximum period of 1 week unless covered to prevent blowing dust (i.e. tarp).
 - h. The permit holder shall remit quarterly, the appropriate tonnage fees for all solidified liquid wastes, including both the liquid wastes and absorbents used to treat the wastes, on the appropriate reporting forms. The use of the absorbents in this manner constitutes treatment of waste for disposal and therefore is not a beneficial use.
9. In accordance with the Disposal of Untreated Petroleum Contaminated Soils approved variance dated May 12, 2011, and approved request for extension, dated May 15, 2012, as submitted by Barker Lemar Engineering Consultants, the permit holder is authorized to directly, and immediately upon receipt, dispose of untreated petroleum contaminated soils (PCS) at the working face for a period to coincide with the solid waste permit which expires August 12, 2020; and the following:
- a. The PCS must be determined to be not hazardous (via federal exemption and/or analytical testing) and immediately buried at the working face.
 - b. The untreated PCS must not contain free liquids as determined by the paint filter liquids test (EPA Method 9095), nor exhibit one of the four characteristics of a hazardous waste defined in 40 CFR Part 261 Subpart C for ignitability (D001), corrosivity (D002), reactivity (D003) and toxicity (D004-D0043).
 - c. PCS resulting from the cleanup of petroleum underground storage tanks are exempt from RCRA hazardous waste management if the media and debris 1) exhibit the TC for D018-D043, and 2) are subject to the corrective action requirements in 40 CFR Part 280 of the UST regulations. This exemption does not apply to petroleum contaminated media resulting from spills or releases from aboveground storage tanks, other surface spills, or if the PCS become contaminated with a listed hazardous waste.
 - d. PCS meeting the above-referenced criteria is deemed a "solid waste" and therefore applicable waste flow and tonnage fee requirements will need to be adhered. PCS may

continue to be received for remediation pursuant to subrule 109.11(2), or accepted from outside the planning area for disposal as long as the provisions of IAC 567 Chapter 101.4 are followed (i.e. maintain written approvals).

10. The permit holder is authorized to dispose of class II biosolids in accordance with variance request (Document No. 97368), dated April 1, 2020, approved on April 2, 2020 and incorporated into the permit.
11. The permit holder shall conduct subsurface gas monitoring in accordance with the Methane Migration Monitoring Plan contained in Appendix 8A of the 2020 Permit Renewal Documentation, dated September 3, 2020, as submitted by HDR, and the following:
 - a. The permit holder shall quarterly monitor and annually report site methane concentrations in accordance with rule 113.9(455B). Specific actions, as defined in the rules, shall be taken in the event of methane gas level limit exceedances.
 - b. The permit holder shall annually submit the Gas Monitoring Report by November 30 summarizing the methane gas monitoring results and any action taken resulting from gas levels exceeding the specified limits during the previous 12 months.
 - c. Construction documentation for methane monitoring points MMP-1, MMP-2, MMP-3, MMP-W1, MMP-N1, and MMP-N2, dated December 31, 2008, as submitted by Barker Lemar Engineering Consultants, is incorporated into the permit.
 - d. Methane Monitoring Probe Installation Documentation for MMP-N3, MMP-W2, and MMP-W3, dated January 28, 2009, as submitted by Barker Lemar Engineering Consultants, is incorporated into the permit.
 - e. The Methane Migration Remediation Plan consisting of the installation of leachate extraction pumps in and increased gas extraction from four gas extraction wells located on the east side of the Phase 1 MSWLF Unit, dated January 13, 2010, as submitted by Barker Lemar Engineering Consultants, is incorporated into the permit.
 - f. Methane monitoring probes MMP-4, MMP-5, MMP-6, MMP-7, MMP-8, MMP-9, MMP-10, MMP-11, MMP-12, and MMP-13, were incorporated into the Methane Migration Monitoring Plan on June 25, 2015, as documented in the Monitoring Well Installation/Methane Migration Monitoring Plan, dated May 29, 2015, as submitted by Barker Lemar Engineering Consultants.
 - g. Methane Monitoring Probe Installation Documentation for MMP-14, dated June 21, 2016, as submitted by Barker Lemar Engineering Consultants, is hereby incorporated into the permit. Methane monitoring probes MMP-2 is deleted from and MMW-14 is added to the Methane Migration Monitoring Plan.
12. The permit holder shall construct and operate the landfill gas collection system in accordance with the Landfill Gas Collection System Concept Plans contained in Appendix 8B

of the 2020 Permit Renewal Documentation, dated September 3, 2020, as submitted by HDR and the following:

- a. The permit holder shall submit documentation of the construction of future landfill gas extraction system components within 60 days of construction.
 - b. The Cell A perimeter gas collection system as-constructed diagrams, contained in Appendix 8B, Attachment A, of the 2009 Permit Renewal Documentation, dated August 28, 2009, as submitted by Barker Lemar Engineering Consultants, are incorporated into the permit.
 - c. It is recognized that three horizontal methane collection lines have been installed in Cell A, as shown on Figure 1-2 in the 2009 Gas Collection System Evaluation and Gas Monitoring Report, dated November 30, 2009, as submitted by Barker Lemar Engineering Consultants.
 - d. The DNR approved the as-constructed information provided in the FYE 2013 Gas Collection System Evaluation and Gas Monitoring Report, dated November 13, 2013, and supplemental information provided in Response to Report Comment Letter, dated February 28, 2014, all as prepared and submitted by Barker Lemar Engineering Consultants. The DNR approved the as-constructed information of the replacement wells (DEW-5R, DEW-29R, and DEW-40R) and final cap repair for the pipe installation between gas/dual extraction wells TEW-6 and DEW-8R, TEW-7 and DEW-101, TEW-8 and DEW-38R; for the pipe installation for the replacement wells DEW-5R, DEW-29R, and DEW-40R; and the LFG header repair near dual extraction well DEW-6.
13. The permit holder is authorized to collect, process, grind, or chip trees, limbs, brush, and clean wood wastes free of coatings and preservatives, for the purposes of reuse as bedding material, mulch, soil conditioner, compost bulking material, or for other beneficial reuses, subject to the following:
- a. Trees, limbs, brush, and clean wood wastes shall not be stored for a period exceeding twelve (12) months before processing.
 - b. Ground or chipped materials shall not be allowed to accumulate such that the stockpiles are not completely reused within twelve (12) months of initial stockpiling.
 - c. The processed materials may be used as mulch or soil conditioner for off-site purposes and on landfill areas with intermediate and final cover and on soil borrow areas.
 - d. Mulch or soil conditioner applied to existing vegetated landfill areas shall be applied at a rate such that established vegetation is not adversely impacted by its use.
14. The permit holder is authorized to compost yard waste in an area designated for composting activities. All composting activities shall be in accordance with 567 IAC Chapter 105. Runoff from the composting facility must be properly managed (567 IAC 105.3(3)).

The permit holder is hereby authorized to store the finished yard waste compost in the designated compost storage area for up to 60 months for purposes of improvement of long term intermediate cover and the vegetative layer component of the Phase II final cover.

15. The permit holder is authorized to use alternative daily covers by the trade names ProGuard, ConCover, Posi-Shell, TopCoat, and/or Finn, as a substitute for the six-inch daily soil cover requirement. Use of this material is subject to the following:
- a. These products shall not be used as a substitute for intermediate or final soil cover.
 - b. All landfill operations personnel shall be trained by the alternative cover material manufacturer, or by an operator that has been trained by the manufacturer. The operator shall ensure that the product slurry is prepared according to the manufacturer's nominal slurry mix specifications.
 - c. The waste shall be compacted, before these products are applied, to provide an even surface to minimize ponding, prevent pockets, and to maximize uniform surface drainage.
 - d. These products shall be applied to the active waste face at the end of each day of operations and more frequently if necessary to control fire or fire hazards, blowing litter, scavenging, odors, insects, rodents, birds and other vectors. These products shall be cross applied when necessary to provide effective cover.
 - e. If these products do not set within **one hour** of application, the workface shall be covered with six inches of compacted soil or a fresh application of these products. The term set means form a cohesive barrier layer that adheres to the waste and resists washing off by precipitation. These products shall not be exposed for more than **five (5) days**. After five days, any area exposed with these products shall be either covered with a new lift of waste, a fresh application of these products, or six inches of compacted soil.
 - f. The operator shall inspect each application of these products for thorough coverage and cover integrity. If operational problems arise from the use of these products or its method of application, the use of these products shall be suspended until proper corrections are made by the operator, with six inches of compacted daily cover being utilized during this interim period.
 - g. If, at any time, the DNR or permit holder deems these products to be ineffective or otherwise unsatisfactory, the permit holder shall immediately revert to soil or another previously approved alternative daily cover. The permit holder shall immediately notify the DNR's Main and local Field office through both written and verbal notification of this action. This notification is not necessary if use of these products ceases only on a temporary basis, such as during adverse operational or weather conditions.

- h. Nothing in this provision shall be construed to authorize any waiver from the requirements of any other applicable state solid waste laws or regulations, or any deviations from permit provisions.
 - i. This provision shall not be interpreted to release the permit holder from responsibility under the Groundwater Protection Act for remedying conditions resulting from any release of contaminants to the environment.
- 16. The permit holder is authorized to use geotextile(s) by the trade name Typar or *Woven Polyolefin Fabric™ (L257)*, manufactured by FABRENE®, as an alternative cover material for the active MSWLF unit, subject to the following:
 - a. The use and installation of this product shall be in conformance with the manufacturer's recommendations.
 - b. This product shall only be used as a daily alternative cover material and shall not be utilized as a replacement for soil cover if application performance in terms of litter, vector, odor, and precipitation entry control is not provided.
 - c. This product shall be applied so as not to promote water ponding, or drainage run-on from adjacent upper and side MSWLF unit areas beneath the installed geotextile.
 - d. This product shall be weighted at the close of each working day to prevent displacement by wind through the use of soil or tires.
 - e. This product shall not be exposed for longer than **thirty (30)** consecutive days. For any waste covered with this product beyond the stipulated timeframe, the product shall be removed and the underlying waste shall be immediately covered with soil in accordance with the applicable rules.
 - f. This product shall not be used if it becomes damaged or worn, or if the intended performance is breached. In such instances, this product shall be disposed of as waste.
 - g. The operator shall inspect each application of this product for thorough coverage and cover integrity. If operational problems arise from the use of this product or its method of application, the use of this product shall be suspended until proper corrections are made by the operator, with six inches of compacted daily cover being utilized during this interim period.
 - h. If, at any time, the DNR or permit holder deems this product to be ineffective or otherwise unsatisfactory, the permit holder shall immediately revert to soil or another previously approved alternative daily cover. The permit holder shall immediately notify the DNR's Main and local Field office through both written and verbal notification of this action. This notification is not necessary if use of this product ceases only on a temporary basis, such as during adverse operational or weather conditions.

17. The permit holder is authorized to use a homogeneous blended mixture of soil and compost rejects from the Metro Park East Sanitary Landfill composting operation as an alternative daily cover. The maximum percentage of compost rejects in the daily cover blend shall not exceed 50% by volume. The compost rejects/soil blend shall be stockpiled in an area close to the working face that will not interfere with disposal operations, as directed by the landfill manager. The compost rejects/soil blend may not be utilized for the placement of intermediate or final cover.
18. The permit holder is authorized to use a homogeneous blended mixture of soil and sandblast abrasive as an alternative daily cover, subject to the following:
- a. Within 14 days of acceptance of material from each differing source, the permit holder shall provide the DNR generator source documentation and current TCLP test results confirming compliance with nonhazardous criteria.
 - b. The ratio of sandblast residue to soil shall not exceed 50% sandblast residue by volume. Quantities exceeding 1-week usage shall be disposed in the workspace area. Only sandblast residue placed at a ratio of 6:1 (6 tons of waste to 1 ton of approved sandblast residue) will be considered alternative daily cover. Any material used in excess of that ratio shall be reported as waste.
 - c. The alternative cover material may be used in lieu of the 6-inch daily cover requirement but it shall not be used as a substitute for intermediate or final soil cover.
 - d. The waste must be compacted before the alternative cover material is applied to provide an even surface to minimize ponding and maximize uniform surface drainage.
 - e. The alternative cover material shall be applied to the active waste face at the end of each day of operations and more frequently if necessary to control fire or fire hazards, blowing litter, scavenging, odors, insects, and rodents.
 - f. The soil ratio shall be increased, if necessary, to optimize cover performance relative to the criteria stated in items "d" and "e" above.
 - g. The permit holder shall scarify any alternative cover material prior to each day's use of that area as a working face.
 - h. The permit holder shall maintain in the landfill files appropriate quarterly laboratory analytical documentation that demonstrates that the sandblast residue is not hazardous by TCLP testing. Documentation reporting of such testing shall be submitted to both the DNR's Main and local Field Office.
19. The permit holder is authorized to use an alternative intermediate cover, by the trade name *ConCover SW*, as a substitute for the one-foot intermediate soil cover requirement. Use of this material is subject to the following:

- a. All landfill operations personnel shall be trained by the cover material manufacturer, or by an operator that has been trained by the manufacturer. The operator shall ensure that the product slurry is prepared according to the manufacturer's nominal slurry mix specifications, or demonstrated component blends that provide superior performance.
- b. The waste shall be compacted, before this product is applied, to provide an even surface to minimize ponding, prevent pockets, and to maximize uniform surface drainage.
- c. This product shall be applied and cross applied in a manner to control fire or fire hazards, blowing litter, odors, insects, rodents, birds and other vectors. Additional product shall be applied whenever necessary to provide effective cover.
- d. If this product does not set within **90 minutes** of application, it shall be covered with one foot of compacted soil or a fresh application of this product. The term set means to form a cohesive barrier layer that adheres to the waste and resists washing off by precipitation. This product shall not be exposed for more than **60 days**. After 60 days, any area with this product exposed shall be either covered with a new lift of waste, a fresh application of this product, or one foot of compacted soil.
- e. The operator shall inspect each application of this product for thorough coverage and cover integrity. If operational problems arise from the use of this product or its method of application, the use of the material must be suspended until proper corrections are made by the operator, with one foot of compacted intermediate cover being utilized during this interim period.
- f. The operator shall ensure that the product is prepared according to the manufacturer's nominal slurry mix specifications, or demonstrated component blends that provide superior performance.
- g. If, at any time, the DNR or permit holder deems this product to be ineffective or otherwise unsatisfactory, the permit holder shall immediately revert to the requirements of numbered subparagraph 113.8(2)"f"(2). The permit holder shall immediately notify the DNR's Main and local Field offices through both written and verbal notification of this action. This notification is not necessary if use of this product ceases only on a temporary basis, such as during adverse operational or weather conditions.
- h. Nothing in this provision shall be construed to authorize any waiver from the requirements of any other applicable state solid waste laws or regulations, or any deviations from permit provisions.
- i. This provision shall not be interpreted to release the permit holder from responsibility under the Groundwater Protection Act for remedying conditions resulting from any release of contaminants to the environment.
- j. The permit holder is authorized to use leachate as the solution mix for the product subject to the following conditions:

- 1) The quantity of leachate used in the solution mix shall be recorded each time the product is utilized as a daily cover alternative and reported in the LCSPER.
 - 2) Runoff of leachate or the leachate solution mix shall be prohibited.
 - 3) The permit holder shall revert to clean water as the solution mix if the DNR or the permit holder deems the leachate solution mix to be ineffective.
20. The permit holder is authorized to accept, store, process, reuse or dispose of roofing shingles within the permitted facility boundaries in accordance with the following conditions:
- a. All temporary storage, grinding and disposal operations shall be conducted within the permitted facility boundaries in the area designated for such activities. Shingle loads which are determined to be Asbestos Containing Material (ACM) shall be managed and disposed of in accordance with 567-Chapter 109 and Polk County Air Construction Permit. Sampling and testing for ACM shall be in accordance with Polk County Air Construction Permit.
 - b. Alternative daily cover reuse of ground shingles is authorized on the condition that only shingles with asbestos content of 1% or less shall be reused as an admixture for alternative cover material. The shingles shall be ground to an average size of 3 inches or less and the ground material shall be blended on a 50% by volume basis with soil and be used only for daily cover operations. Only shingles placed at a ratio of 6:1 (6 tons of waste to 1 ton of approved shingles) will be considered alternative daily cover. Any material used in excess of that ratio shall be reported as waste.
 - c. The permit holder shall scarify the shingles/soil cover material over the working face area on which it is applied prior to each day's use of that area as a working face.
21. The permit holder is authorized to accept and temporarily store a maximum of 1500 waste tire equivalents for the purpose of reclamation processing or disposal. Tire storage and processing shall be conducted at approved plan locations. The tires shall be removed at least once every 120 days and transported to the appropriate reclaimer/processor, or disposed of at the site. All operations shall be in accordance with subrule 109.10(3), IAC 567 Chapter 117 and the current local fire code.
22. The permit holder is authorized to accept and temporarily store LP tanks for reuse purposes in an area designated by the operator. The storage area for the tanks shall be kept in an orderly fashion. The maximum length of time for storage is twelve (12) months.
23. The permit holder is authorized to temporarily store white goods and scrap metal in an area designated by the operator. No discarded appliance may be stored for more than 270 days without being demanufactured. No scrap metal or discarded appliance may be stored for more than a total of twelve (12) months, including demanufacturing processing, prior to being recycled/salvaged. The operator and salvaging contractor shall comply with

applicable provisions of 567 - Chapter 118 and the General Provisions of this permit. No scavenging shall be allowed.

24. The permit holder is authorized to accept and temporarily store lead acid batteries for recycling purposes. Lead acid batteries must be stored in a designated area which will curtail movement of acids and provide proper ventilation of gases from the batteries. The maximum length of time for storage is twelve (12) months.
25. The permit holder is authorized to collect and temporarily store rigid recyclable wastes (e.g., metal cans, glass bottles and plastic bottles) and fiber recyclable wastes (e.g., magazines, catalogs, books, envelopes and paper) in segregated recycling boxes located near the landfill entrance. The permit holder will also process, temporarily store and recycle construction and demolition waste. The following conditions and procedures shall apply:
 - a. The recyclables shall not be stored in violation of State Code 455D.4A.
 - b. The recycle boxes shall be fitted with lids to prevent precipitation entry and control litter.
 - c. Separate boxes should be provided to segregate metals and plastics to facilitate recycling recovery.
 - d. Recycling boxes shall be labeled to facilitate public use.
 - e. Records shall be maintained to document amounts of waste recycled for quarterly Solid Waste Fee reporting and the dates that each box content is removed from the site for recycling to confirm storage time limitations.
 - f. Recycling activities shall be monitored to insure that no other disposable wastes are stored in recycle boxes.
 - g. Farm chemical containers shall not be stored in recycling boxes. Separate authorization for this purpose shall be secured by permit amendment.
26. The permit holder is authorized to accept and temporarily store wood pallets and clean wood wastes free of coatings and preservatives for reuse purposes. The maximum length of time for storage is twelve (12) months.
27. The permit holder is authorized to temporarily store materials collected from waste screening activities prior to transfer to the Metro Hazardous Waste Drop-off (Permit #77-SDP-46-94P) in Bondurant. These materials shall be stored in a building or containers fitted with lids to prevent precipitation entry. The maximum length of time for storage is one month.

28. The permit holder is authorized to land apply bio-solids in accordance with the plans and specifications dated March 22, 1999, as submitted by Barker, Lemar & Associates Consulting Engineers and approved on June 28, 1999, subject to the following conditions:
- a. Class B (Class II) bio-solids shall not be applied on slopes greater than 9%.
 - b. Class A (Class I) lime treated bio-solids may be applied on slopes up to 25%.
 - c. The proposed bio-solids/compost mixture may be used for soil conditioning in the application areas without slope restriction.
 - d. Land application shall be conducted in accordance with 567 - Chapter 67 and in compliance with the NPDES permit requirements of the generator cities of Des Moines and Altoona.
 - e. Land application shall not be conducted during inclement weather conditions.
 - f. The bio-solids shall immediately be incorporated into the soil and Metro Park East Sanitary Landfill personnel shall seed the application area.
 - g. Metro Park East Sanitary Landfill shall deploy necessary measures to prevent erosion of soil and washing off the bio-solids from the application areas.
29. Closure of the Phase II MSWLF Unit shall be implemented in accordance with the Closure/Post-Closure Plan contained in Appendix 9 of the 2020 Permit Renewal Documentation, dated September 3, 2020, as submitted by HDR.
- a. The Stage 1 Capping Construction Quality Assurance Report, dated January 15, 2019, as prepared by HDR, was approved and incorporated into the permit on January 16, 2019.

XI. Special Provisions- Closed Phase I Units

1. The thirty-year post closure period for the Phase I MSWLF unit began on June 4, 2008.
2. The Phase I MSWLF unit is closed and shall be maintained in accordance with the Appendix 26 - Phase I Permit Renewal Documentation, dated July 17, 2006, and the Phase I Area Final Cap Modifications, dated August 11, 2006; both submitted by Barker Lemar Engineering Consultants.
3. The permit holder is prohibited from any additional waste disposal, recycling, composting, and related landfill activities in the Phase I MSWLF unit unless they are specifically approved through an amendment to this permit.
4. The following reports document that the Phase I MSWLF Unit closure has been implemented in compliance with the rules, the Closure and Post Closure Plan, and the permit:
 - a. The Construction Certification Report regarding the final cover installation on the Phase I "north disposal" area, dated January 2000, submitted by HDR Engineering, Inc. and approved on February 2, 2000, is incorporated into the permit.
 - b. The Construction Quality Assurance Report, Phase I Cap, regarding the final cover installation on the Phase IA and Wet Weather disposal areas, dated October 1, 2007, submitted by Foth and approved on October 10, 2007, is incorporated into the permit.
 - c. Documentation of compliant final cover over the majority of the Phase 1 Area referred to as the "West Closed Area", as described in the November 17, 2008 letter from the permit holder and approved on February 5, 2009, is incorporated into the permit.
 - d. The P-27 Phase I Final Cover System Landfill Construction Observation Report, regarding construction of final cover on the remainder of the Phase I Area, dated February 19, 2010 and submitted by Foth, is incorporated into the permit.
 - e. The Phase I Final Cover System HDPE Geomembrane and Geotextile Repair documentation, dated February 24, 2012, as submitted by Barker Lemar Engineering Consultants is incorporated into the permit documents.
 - f. The Gas Collection System Repairs Construction Documentation Report in the Phase I MSWLF Unit, dated February 7, 2017, as submitted by Barker Lemar Engineering Consultants, is approved and incorporated into the permit.
5. The Phase I area shall be monitored for water quality in accordance with the Revised Phase I MSWLF Unit HMSP, dated October 11, 2011, the Corrective Action Monitoring Program, and the Groundwater Monitoring Optimization Report, dated September 4, 2014, all submitted by Barker Lemar Engineering Consultants and the following:

- a. The HMSP for the Phase I MSWLF Unit shall include upgradient groundwater monitoring points MW-23 and MW-24R; downgradient groundwater monitoring points MW-14R, MW-18, MW-19, MW-28, MW-29, MW-30R, MW-31R, MW-32R, MW-33R, MW-39, MW-50, MW-51, MW-52, MW-53, MW-54, MW-55, MW-56, MW-57, and MW-58, and groundwater seep trench discharge point GU-3A.
- b. Routine **annual** water quality sampling from approved monitoring points shall consist of the following:
 1. Chloride.
 2. Specific conductance (field measurement).
 3. pH (field measurement).
 4. Ammonia nitrogen.
 5. Iron, dissolved.
 6. Chemical oxygen demand.
 7. Any additional parameters deemed necessary by the DNR.
- c. Routine annual water quality sampling from approved monitoring points shall consist of the following:
 1. Total organic halogen.
 2. Phenols.
 3. Any additional parameters deemed necessary by the DNR.
- d. Samples collected for dissolved metals analysis shall be **field filtered, preserved**, and promptly transferred to a certified laboratory.
- e. If laboratory test results exceed the upgradient mean plus two standard deviations or the Maximum Contaminant Level (MCL) for any parameter, the DNR shall be notified within 30 days of receipt of the analytical results.
- f. If the analytical results for a downgradient groundwater monitoring point do not fall within the control limits of two standard deviations above (or below for pH) the mean parameters, listed in (c) above for a corresponding upgradient groundwater monitoring point and it cannot be demonstrated that a source other than an MSWLF unit caused the control limit exceedance, then the owner or operator shall comply with the groundwater assessment monitoring program requirements in subrule 113.10(6) and corrective action requirements in subrules 113.10(7), 113.10(8) and 113.10(9), if necessary. Monitoring wells in detection and assessment monitoring shall be sampled annually using a schedule that captures all of the four seasons of the year every four years. Groundwater samples, collected for assessment and corrective action, shall **not** be field-filtered prior to laboratory analysis and total suspended solids shall be analyzed using Method 1376585, with a reporting limit goal of ≤ 2 mg/l). Turbidity measurement may be approved by the DNR in lieu of TSS, provided a correlation between the two is established.

- g. Monitoring points that are in assessment monitoring and that have completed two full annual sets of Appendix II parameters are not required to have the complete Appendix II parameters measured for five (5) years. If a monitoring point returns to detection and subsequently back to assessment monitoring another two full annual sets of Appendix II measurements are required before returning to the five (5) year full Appendix II frequency.
- h. In accordance with variance approved on January 17, 2012, the permit holder is required to perform maintenance and performance reevaluation of the Phase 1 MSWLF Unit monitoring well network in accordance with paragraph 113.10(2)"f".
- i. The groundwater seep tie-in trench sampled at GU-3A was connected to the leachate collection system in 2009 and all discharge from this trench shall continue to be treated as leachate until otherwise approved by the DNR.
- j. MW-22 was abandoned in 1996.
- k. Abandonment documentation for monitoring well MW-14 and piezometers PZ-1, PZ-2, and PA-10, dated June 12, 2003 and submitted by Barker Lemar Engineering Consultants, is incorporated into the permit.
- l. Abandonment documentation for monitoring well MW-42 and piezometers PZ-4, PZ-5, and PZ-6, dated September 26, 2005 and submitted by Barker Lemar Engineering Consultants is incorporated into the permit.
- m. Abandonment documentation for monitoring wells MW-27, MW-40, MW-41, and piezometer PB-4, dated July 11, 2006 and submitted by Barker Lemar Engineering Consultants, is incorporated into the permit.
- n. Construction documentation for monitoring wells MW-24R, MW-50, MW-56, MW-57, and MW-58, and well abandonment documentation for MW-24, dated December 31, 2008 and submitted by Barker Lemar Engineering Consultants, is incorporated into the permit.
- o. Construction documentation for monitoring wells MW-30R, MW-31R, MW-32R, MW-33R, MW-51, MW-52, MW-53, MW-54, and MW-55, and abandonment documentation for wells MW-30, MW-31, MW-32, and MW-33, dated September 22, 2009 and submitted by Barker Lemar Engineering Consultants, is incorporated into the permit.
- p. The AWQR summarizing the effects the facility is having on groundwater quality shall be submitted to the DNR by November 30 of each year. This report shall be prepared by a professional engineer licensed in the state of Iowa and shall include the results of groundwater level measurements conducted in the monitoring wells.
- q. The DNR approved the 2012 Annual Water Quality Report, Cover Letter only, dated November 30, 2012, for the Phase I area, prepared and submitted by Barker Lemar

Engineering Consultants, which includes the proposed schedule and recommendations for continued Assessment of Corrective Measures activities with the following conditions:

1. The DNR requires the permit holder to annually review the accuracy of the proposed remedy end date of June 3, 2038 and will annually evaluate the need for additional or modified remedies to be implemented in order to meet the June 3, 2038, completion date, in accordance with 567 Iowa Administrative Code (IAC) 113.10(9)"b", and
 2. The DNR intends to tie ending of post closure with, among other yet to be specified conditions, either completion of the corrective action in accordance with IAC 113.10, or use of an environmental covenant to delineate care and protection to be implemented after the end of post closure period.
- r. The DNR approved the Selection of Remedy, dated May 20, 2013, for the Phase I area, prepared and submitted by Barker Lemar Engineering Consultants.
- s. The DNR approves the Corrective Action Groundwater Monitoring Program (CAMP), dated July 1, 2014, with modifications to the CAMP as listed in document entitled CAMP Reductions – Initial Proposal for Discussion, dated May 19, 2016 and also listed in document entitled Response to “CAMP Reductions – Initial Proposal” Comment Letter, dated July 11, 2016, all submitted by Barker Lemar Engineering Consultants.
- t. The Groundwater Monitoring Well Abandonment Plan, dated June 4, 2018, submitted by Barker Lemar Engineering Consultants, is approved on June 8, 2018, and incorporated into the permit.
- u. The installation documentation of monitoring wells MW-57R and MW-73 as provided in the Monitoring Well Installation, dated July 19, 2020, prepared by EcoSource is incorporated into the permit.
6. The permit holder shall quarterly monitor and annually report site methane concentrations for this MSWLF unit pursuant to paragraph 113.26(15)"b". Specific actions, as defined in the rules, shall be taken in the event of methane gas level limit exceedance.
- The annual report summarizing the methane gas monitoring results and any action taken resulting from gas levels exceeding the specified limits during the previous 12 months shall be submitted to the DNR's Main and local Field offices by November 30 of each year.
7. The permit holder shall construct and operate the Phases III and IV Gas Extraction System in accordance with the Phase III Technical Specifications and Construction Plans, both prepared by Waste Energy Technology, Inc. and dated August 1997, and approved on August 26, 1997, and the following:

- a. The Phase III Construction Certification Report and included Record Construction Drawings, dated October 22, 1997, as prepared by Waste Energy Technology, Inc. and approved on November 3, 1997, are incorporated into the permit.
 - b. The Phase IV Landfill Gas Management System Expansion Technical Specifications, dated June 1998, and the Phase IV Landfill Gas Extraction System Expansion Permit Design Drawings, dated August 12, 1998, both prepared by Waste Energy Technology, Inc. and approved on September 16, 1998, are incorporated into the permit.
 - c. The Phase IV Landfill Gas Extraction System Expansion Record Documentation Report and included record drawings, dated December 15, 1998, as prepared by Waste Energy Technology, Inc. and approved on January 14, 1999, are incorporated into the permit.
 - d. The Record Documentation Report Phase IV Landfill Gas Extraction System Expansion and included record drawings Nos. 1 and 2, dated March 18, 1999, as prepared by Waste Energy Technology, Inc. and approved on June 2, 1999, are incorporated into the permit.
 - e. The Construction Documentation Report Condensate Sump Installation contained in Appendix D of the 2015 Gas Collection System Evaluation and Gas Monitoring Report, dated November 25, 2015, submitted by Magnolia Environmental Consultants, is incorporated into the permit and approved December 8, 2015.
8. Phase I MSWLF Unit leachate collection, storage, treatment, and disposal shall be in accordance with the approved plans and documents, and the following:

The permit holder shall collect leachate from the leachate control system and properly dispose of the leachate by treatment at an on-site facility, by discharge with an NPDES permit; or by discharge to the Des Moines Metropolitan Wastewater Reclamation Authority's Wastewater Reclamation Facility or the City of Runnels publicly owned treatment works (POTW). If the discharge is to a POTW with a pretreatment program approved by the DNR, the discharge must comply with the terms and conditions of a local permit issued for the discharge by the POTW. If the discharge is to a POTW without an approved pretreatment program a completed treatment agreement form shall be submitted to the DNR's Wastewater Section. Copies of the local permit or treatment agreement shall be provided to the DNR's Solid Waste Section and the local Field office. The treatment agreement must be on DNR Form 31 (542-3221) and must comply with the requirements of subrule 64.3(5).

The leachate control system shall be operated and maintained in accordance with the approved permit documents. After implementation of the leachate control system, the permit holder shall routinely collect the necessary information and evaluate the effectiveness of the system in controlling the leachate. All documentation shall be summarized in the LCSPER. Effective control shall be considered as maintaining compliance with maximum leachate head as defined in 567 IAC 113.26(11)"a"(1), achieving the lowest possible leachate head as required in 567 IAC 113.26(12)"b"(2), and maintaining surface and groundwater quality standards at compliance monitoring points.

Leachate head levels and elevations shall be measured quarterly at all Phase I MSWLF Unit piezometers and the volume of leachate collected and transported to the treatment works recorded. Records of leachate contaminants testing required by the treatment works and any NPDES permit for on-site treated leachate discharges shall be maintained.

Phase I MSWLF Unit LCSPE reporting shall be included in the LCSPER described in Special Provision 2c of **Section X. Special Provision- Operating Units**. The evaluation shall include a discussion on the effectiveness of the collection system to provide a remedy for any corrective action underway, if applicable, proposed additional leachate control measures and an implementation schedule in the event that the constructed system is not performing effectively.

The Manhole #3 Re-Piping System As-Built Report dated February 9, 2005, as submitted by Barker Lemar Engineering Consultants regarding the abandonment and replacement of leachate collection lines from MH#3 to the southwest sump, is incorporated into the permit.

9. The Phase I MSWLF unit shall be inspected monthly for the first year after final cover construction by a professional engineer licensed in the State of Iowa and reported on a semiannual basis. After the first year, this MSWLF unit shall be inspected on a semiannual basis by a professional engineer licensed in the State of Iowa. The engineer shall prepare a brief report describing the unit's conformance and nonconformance with the permit and the approved plans and specifications during the inspections. These reports shall be submitted by May 1 and November 1 each year to the DNR's Main and local Field offices.
10. All diversion and drainage systems must be maintained to the approved specifications to prevent run-on and runoff erosion, or other damage to the final cover. These diversion and drainage structures must be designed to meet a 25-year, 24 hour rainfall event.
11. The vegetative cover shall be reseeded as necessary to maintain good vegetative growth. Any invading vegetation whose root system could damage the compacted soil layer shall be removed or destroyed immediately.
12. The integrity and effectiveness of the final cover must be maintained by making repairs as necessary to correct the effects of settling, subsidence, erosion, or other events. If damage to the final cover compacted soil layer occurs, repairs shall be made to correct the damage and return it to original specifications. Repairs associated with small and or linear non-composite final cover disturbances do not require prior DNR approval before proceeding provided the repair steps outlined in approved correspondence dated October 16, 2017, from Barker Lemar Engineering Consultants are followed.
13. The permit holder shall follow the approved Emergency Response and Remedial Action Plan (ERRAP) procedures during all emergencies. An updated ERRAP shall be submitted at the time of any significant changes in facility closure operations that require modification of the currently approved ERRAP.

[illegible]

Metro Waste Authority Board
Monthly Board Meeting
November 18, 2020
CONSENT AGENDA ITEM 12

ITEM:

Approval to Purchase a Front Load Recycling Truck at Metro Northwest Transfer Station.

SUMMARY:

Bids were requested in October 2020 for the purchase of the front load recycling truck. Three bids were received.

DISCUSSION POINTS:

The following bids were received:

- JWR – 2020 Peterbilt 520 w/ Curbtender for \$244,715 with a \$2,100 delivery fee
- Housby Mack – 2021 Mac LR w/ New Way Mammoth for \$254,015
- Truck Center Companies East, LLC – 2021 Autocar ACX64/New Way Mammoth for \$278,475

Staff used a scoring system that included the following criteria:

- Conformity to Bid Specifications
- Machine Job Performance
- Warranty Provided
- Bid Price
- Parts and Service Provided
- Previous Experience with Bidder
- Machine Delivery

Truck Center Companies East, LLC, received the highest score from staff.

Staff also researched electric front load options. The research reflected that, at this time, there are prototypes in the industry, but they are not projected for sale until 2023.

STAFF RECOMMENDATION:

Staff recommends approval for the purchase of Truck Center Companies East, LLC, proposal of \$278,475 for the front load recycling truck. This includes the extended warranty – five years for engine, transmission, and after treatment.

BUDGET REQUIREMENTS:

The front loader is a budgeted item in the FY 20/21 budget. The price of \$278,475 is below the budgeted amount of \$290,000. The funds are available in the Capital Equipment Fund.

ATTACHMENTS:

Attachment A – Truck Center Companies East, LLC, Proposal

CONTACTS:

Judi Mendenhall, director of recycling and diversion, 515.333.4430



ACX64 Class 8

Truck Center Companies East, LLC
MN

Prepared By : Jer Javens
507-929-0660
jer.javens@htctrucks.com

Prepared For : JUDI MENDENHALL
METRO WASTE AUTHORITY

Monday, November 9, 2020 1:08:59 PM EST

ACX64 Class 8

Truck Center Companies East, LLC
MN

Prepared By : Jer Javens
507-929-0660
jer.javens@htctrucks.com

Prepared For : JUDI MENDENHALL
METRO WASTE AUTHORITY

Monday, November 9, 2020 1:08:59 PM EST

11/09/2020

Chassis Specification

			Description	Front Weight	Rear Weight
AUTOCAR TRUCKS					
O	ENG0001	ENGINEERING GROUP IDENTIFIER	AUTOCAR ENGINEERING	0	0
S	0040002	MODELS	ACX64	10,431	6,154
S	5000001	CAB SHELL	SINGLE LEFT HAND DRIVE CAB	0	0
O	100U001	CUSTOMER TYPE	MUNICIPAL	0	0
VEHICLE ADAPTATION					
S	114010	COUNTRY OF USE	UNITED STATES STD MARKET ADAPTATION	0	0
SOLUTION					
O	C049999	BODY COMPANY	UNDETERMINED / ALTER TO SPECIFY	0	0
O	C02001	BODY TYPE	COMMERCIAL FRONT END LOADER	0	0
S	C070001	FUEL SYSTEM TYPE	DIESEL	0	0
O	C069999	BODY STYLE	UNDETERMINED / ALTER TO SPECIFY	0	0
O	C05040	TOTAL BODY CAPACITY - BODY/HOPPER	40 YARD	0	0
S	C090003	AXLE QUANTITY	3 AXLE	0	0
S	C080001	REAR SUSPENSION TYPE	STD/BEAM TYPE REAR SUSPENSION	0	0
O	C01004	APPLICATION	REFUSE - TRANSFER STATION	0	0
O	C03003	TERRITORY	CENTRAL	0	0
O	D010200	FRONT GAWR	20000 LBS	0	0
O	D020460	REAR GAWR	46000 LBS	0	0
O	D100660	GVWR	66000 LBS	0	0
ENGINE					
S	1580001	ENGINE VOCATION	COMMERCIAL - DOMESTIC (DOT)	0	0
O	1012003	ENGINE ASSY	L9 '17, 370HP / 2100RPM / 1250 LB-FT, CUMMINS	0	0
S	972A001	SPECIAL EMISSION CERTIFICATION LABELS	50 STATE - CALIFORNIA CLEAN IDLE CERTIFIED (DIESEL)	0	0
ENGINE EQUIP					

O	1222000	PTO-ENGINE FRONT	FEPTO ADAPTER (3.75" BCD with 2.75" MALE PILOTED FLANGE YOKE - 7/16-20 BOLTS)	40	-9
S	128071	ENGINE CONTROL SPECIFICATIONS	DEFAULT SPECS	0	0
S	1290004	ENGINE ELECTRONICS	CUMMINS 500K COMMUNICATION	0	0
O	1310006	BRAKE-ENGINE	CUMMINS VGT EXHAUST BRAKE	1	0
O	4382003	FILTER-FUEL, CHASSIS MOUNTED	DAVCO 245 W/ H2O PROBE & 12V HEAT	0	0
S	1700001	FILTER-FUEL, ENGINE MOUNTED	SECONDARY SPIN-ON FILTER, REMOTE MTD.	0	0
O	180024	ENGINE BLOCK HEATER	PHILLIPS 120V 1000 WATT	5	0
O	1810004	HEATER RECEPTICAL LOCATION-ENGINE	RECEPTACLE LOCATED AT CAB STEPS, LH SIDE	1	0
S	2080001	FAN & DRIVE-ENGINE	2-SPEED FAN	0	0
S	2120003	RADIATOR SURGE TANK	STANDARD SURGE TANK W/ SIGHT GLASS	0	0
S	2200001	AIR CLEANER	15" ONE STAGE EPG CLEANER DONALDSON	0	0
S	226001	AIR INTAKE RAIN CAP	BLACK, HOOD TYPE	0	0
S	2302000	MUFFLER SYSTEM	RH VERT HORIZ DPF/SCR	0	0
S	2310003	EXHAUST SHIELDS	DPF & SCR SHIELDS	0	0
S	2320003	EXHAUST STACKS	VERTICAL DIFFUSER, SINGLE STAINLESS STEEL	0	0
S	115A200	TURBO HEAT SHIELD	TURBO HEAT SHIELD	0	0
S	2390002	UREA DELIVERY SYSTEM	OVER-FENDER MTD., LH SIDE, 10 GAL. CAPACITY	0	0
S	5300001	ENGINE/EXHAUST COVER	ALUM TURBO/EXHAUST PIPE DEBRIS SHIELD	0	0
S	700026	AIR COMPRESSOR	CUMMINS WABCO 18.7 CFM COMPRESSOR	0	0
S	8200003	STARTING MOTOR	DELCO REMY 12V 39 MT W/OCF	0	0
S	8020004	ALTERNATOR	DELCO REMY 36SI 12V 160 AMP	13	0
O	P020002	ENGINE IDLE SHUT DOWN	ENGINE IDLE SHUT DOWN DISABLED	0	0
S	P030001	CRUISE CONTROL PARAMETER	CRUISE CONTROL ENABLED	0	0
S	P641200	RPM PTO MODE	1200 RPM MAX IN PTO	0	0
S	P701200	PTO SET SWITCH	PTO SET SWITCH = 1200 RPM	0	0
S	P711000	PTO RESUME SWITCH	PTO RESUME SWITCH = 1000 RPM	0	0
S	P010065	VEHICLE GOVERNED SPEED LIMIT	SPEED LIMIT 65MPH	0	0

TRANSMISSION

S	2580003	VOCATION	RDS REFUSE - VOC 400-XXX	0	0
O	2690019	CONTROL MODULE (ELECT)	REFUSE W/ AUTO-NEUTRAL & SERVICE BRAKE, VP170	0	0
S	26A0001	TRANSMISSION SHIFT SCHEDULE / FUEL SENSE	PRIMARY PERFORMANCE / SECONDARY ECONOMY	0	0
S	PT10001	TRANS DIRECTION CHANGE SHIFT INHIBIT	SHIFT INHIBIT ENABLED	0	0
S	27P0000	TRANSMISSION RETARDER AUDIBLE ALARM	NO TRANSMISSION RETARDER AUDIBLE ALARM	0	0
O	2700028	TRANSMISSION	ALLISON 4500 SERIES,6- SPEED	384	59
S	287A200	TRANSMISSION BREATHING	TRANSMISSION REMOTE BREATHING	0	0
S	284016	TRANSMISSION CONTROLS	ALLISON PUSHBUTTON CONTROLS	0	0
S	286005	COOLER-TRANSMISSION OIL	OIL TO WATER TYPE	0	0
S	290003	TRANSMISSION OIL FILL/CHECK	OIL FILL TUBE / DIPSTICK W/ LEVEL SENSOR	0	0
S	300011	DRIVESHAFT-MAIN	SPICER 1760HD HALF ROUND	0	0

FRONT AXLE

O	3700011	FRONT AXLE	DANA D-2200W STEER AXLE, 22,000 LB CAPACITY	0	0
S	3690005	FRONT AXLE POSITION	52.5 INCHES	0	0
O	3710003	FRONT SUSPENSION	10200 LB TAPER LEAF REDUCED RIDE HEIGHT, 22000 LB GROUND CAPACITY	-90	5
O	371T01	SUSPENSION, FRONT AUX	AUX LOAD CUSHION	10	0
S	373002	SHOCK ABSORBERS- FRONT	DOUBLE ACTING SINGLE - HEAVY DUTY	0	0
S	904011	HUBS-FRONT	STEEL HUB PILOTED,285MM BOLT CIRCLE	0	0
S	9400001	WHEEL OIL SEALS-FRONT	SCOTSEAL PLUS XL	0	0
S	9210001	HUB CAPS - FRONT AXLE	CR ZYTEL HUBCAP	0	0
S	374002	FRONT AXLE LUBRICANT	SYNTHETIC,DANA SPICER EP75W90,OR EQUIV	0	0
S	7510003	BRAKES-FOUNDATION, FRONT AXLE	MERITOR 16.5X6 QP	0	0
S	754009	BRAKE SLACK ADJUSTERS -FRONT AXLE	MERITOR AUTOMATIC	0	0
O	755998	DUST SHIELDS - FRT BRAKES	NO FRONT BRAKE DUST SHIELDS PROVIDED	-1	0
S	901001	BRAKE DRUM-FRONT	CAST IRON	0	0
S	383101	STEERING GEAR	INTEGRAL POWER STEERING W/RIGHT HAND RAM	0	0

S	387003	POWER STEERING RESERVOIR	FOUR QUART REMOTE MOUNTED	0	0
REAR AXLE					
O	330444	REAR DRIVE AXLE-SINGLE & TANDEM	MERITOR RT46-160 46,000 LB	0	430
S	330U98	REAR AXLE LUBE PUMP	NO LUBRICATION PUMP	0	0
O	331489	REAR DRIVE AXLE RATIO	4.89	0	0
O	333014	REAR DRIVE AXLE ANTI- SPIN DEVICES	FOUR WHEEL LOCK	0	63
O	3500004	REAR SUSPENSION	HENDRICKSON HMX-460 SUSP @ 54" AS	0	0
S	351013	REAR SUSPENSION BEAMS	54 INCH STEEL RUBBER BUSHED	0	0
S	358005	TORQUE RODS	LONGITUDINAL & TRANSVERSE - RUBBER BUSHED	0	0
S	9130001	HUBS-REAR	IRON HUB, HP 10 STUD	0	0
S	3400001	REAR AXLE BREATHER	STANDARD AXLE BREATHER	0	0
S	9410001	WHEEL OIL SEALS-REAR	SCOTSEAL PLUS XL	0	0
S	7610003	BRAKES-FOUNDATION, REAR AXLE	MERITOR 16.5X7 Q PLUS	0	0
S	764013	BRAKE SLACK ADJUSTERS -REAR AXLE	MERITOR AUTOMATIC, TANDEM AXLE	0	0
O	765998	DUST SHIELDS - REAR BRAKES	NO REAR AXLE DUST SHIELDS PROVIDED	0	-2
S	781012	BRAKE CHAMBERS- PARKING, TYPE/VENDOR	CAM TYPE MGM STOPGARD (4)	0	0
S	910001	BRAKE DRUM-REAR	CAST IRON	0	0
BRAKES					
S	729002	AIR LINES-PARKING BRAKE, CHASSIS	AIR LINES CHASSIS PARK BRAKE	0	0
O	7412002	BRAKE CONTROL SYSTEM	MERITOR WABCO ABS 6S/6M W/PLC AND ATC	0	0
O	7660001	BRAKE VALVE-HAND CONTROL	WORK BRAKE; LEVER ACTIV. TO ALL SERVICE BRAKES	5	5
CHASSIS					
O	400189	WHEELBASE	189 INCHES	-29	-38
S	402104	FRAME-REAR OVERHANG	104"	0	0
S	403012	FRAME RAILS	3/8" VARIABLE DROP STEEL, EXT B	0	0
S	409002	FRAME CROSSMEMBER- CENTER	ALUMINUM	0	0
S	4110002	FRAME CROSSMEMBER- END CLOSING	ALUMINUM MEMBER-IF REQUIRED	0	0
S	460001	BUMPER-FRONT	STEEL PAINTED	0	0

O	4682000	GUARD-OIL PAN	ENGINE OIL PAN GUARD - STEEL	0	0
S	480002	TOWING DEVICE-FRONT	TWO REMOVABLE TOW PINS	0	0
S	8742000	WIRING, BODY INTERFACE	RP 170 COMPLIANT	0	0
O	430998	FUEL TANK-LEFT	DELETE LHS FUEL TANK	-29	-59
O	431020	FUEL TANK-RIGHT	75 GAL 26" DIA UNPAINTED ALUMINUM	29	59
O	431R001	FUEL TANK FILL RHS	REAR FILL FUEL TANK, RHS	0	0
O	441001	FUEL TANK STRAP/ SUPPORT RIGHT	PAINTED STEEL, RH	0	0
O	4480005	RH FUEL TANK SPACERS	RH FUEL TANK SPACED 4", DROPPED 0"	10	8
O	4290001	DRILLING FUEL TK SUPT-RIGHT	FUEL TANK MTD FWD RHS - STANDARD (IF PROVIDED)	0	0
O	433008	FUEL TANK SCREENS	FILL SCREEN/ANTI-SIPHON INSERT SINGLE TANK	1	0
S	436015	FUEL LINES	SAE J1402A1 WIRE BRAIDED	0	0
S	8120005	BATTERY BOX	STEEL BOX, 3 BATTERY, LHS	0	0
O	8160006	BATTERY BOX SPACERS	BATTERY BOX SPACED 2", DROPPED 8"	7	2
S	8090001	BATTERY BOX DRILLING	BOX LOCATED AS FAR FORWARD AS POSSIBLE	0	0
S	810089	BATTERY	3 JOHNSON CONTROL 31ECL 12V 2250CCA	0	0
S	8140002	BATTERY SHUT-OFF SWITCH	SHUTOFF W/ LOCKOUT, NO EMERGENCY JUMPER STUDS	0	0
S	7110001	AIR TANK-BRAKE	STEEL AIR TANKS	0	0
O	7090001	AIR TANK DRILLING	AS MANY TANKS IN RAIL AS POSSIBLE	0	0
O	7382000	EMERGENCY AIR SYSTEM CHARGING	SCHRADER VALVE, FRONT BELOW BUMPER	0	0
O	715009	WET TANK DRAIN	BENDIX DV-2 AUTOMATIC WITH HEATER	1	1
O	715T003	AIR RESERVOIR DRAIN SYSTEM	CENTRAL MANIFOLD W/ PETCOCKS	2	2
S	7130001	AIR DRYER	WABCO 1800P	0	0
S	7100003	AIR DRYER DRILLING	AIR DRYER MOUNTED OUTSIDE RAIL, LHS	0	0
S	724001	AIR LINES-CAB	SAE J844 NYLON TUBING	0	0
CAB EXTERIOR					
S	4510001	STEP-CAB ACCESS, CAB MOUNTED	DUAL SELF CLEANING CAB ENTRANCE STEPS	0	0
S	502001	CAB DOORS	STEEL	0	0
O	5140001	CAB GUARD FRONT	XPEDITOR CAB GUARD	27	-8

O	6220017	MIRRORS-DUAL WEST COAST	MIRROR, BLACK, HTD, REMOTE W / LWR HTD CONVEX	0	0
O	6230006	MIRRORS-AUXILIARY HIGH MOUNT	HIGH MOUNT 8" CONVEX, BLACK	0	0
S	630026	HORN-AIR	TWIN MOUNTED UNDER CAB	0	0
S	631001	HORN-ELECTRIC	SINGLE	0	0
S	661001	CAB TILT MECHANISM-C.O.E.	HYDRAULIC TILT	0	0
O	6720008	GRILLE	AUTOCAR GRILLE WITH REMOVABLE WINTERFRONT COVER	2	0
S	675001	BUG SCREENS	BUG SCREEN MOUNTED BEHIND GRILLE	0	0

CAB INTERIOR

S	3800001	STEERING WHEEL	16" DIA. WHEEL, 2 SPOKE	0	0
S	3810002	STEERING COLUMN	TILT AND TELESCOPIC STEERING COLUMN	0	0
S	520234	SEAT-DRIVER	NATIONAL CUSH II LOW BACK, AIR RIDE	0	0
S	521110	SEAT-PASSENGER	FIXED TYPE, LOW BACK	0	0
S	5222000	SEAT BELTS-DRIVER	THREE POINT RETRACTABLE, W/O COMFORT LATCH	0	0
S	5232000	SEAT BELTS-PASSENGER	THREE POINT RETRACTABLE, W/O COMFORT LATCH	0	0
S	526014	SEAT INSERT	BLACK CORDURA	0	0
S	538001	CARPET & MAT	MAT WITH FOAM BACK	0	0
S	5500001	CENTER CONSOLE	CENTER CONSOLE	0	0
O	5510002	REAR CONSOLE	REAR CONSOLE W/ WIRE FRAME STORAGE CONTAINER	2	0
S	5930001	ASH TRAY	ASHTRAY MTD IN CONSOLE	0	0

CAB CLIMATE CONTROL

S	060001	CAB TEMPERATURE SYSTEM	AIR COND INTEGRAL WITH HEATER/DEFROSTER	0	0
S	612001	AIR CONDITIONER CONDENSER	STANDARD (RADIATOR MOUNTED)	0	0

GAUGES & INSTRUMENTATION

S	0572001	INSTRUMENTS SALES PKG	ADVANCED DIAGNOSTIC DISPLAY - V1	0	0
S	1430001	TRUCK ELECTRICAL CONTROL MODULE	VEHICLE CONTROL UNIT	0	0
S	1362000	TACHOMETER/RPM TACHOGRAPH	ELECTRONIC TACHOMETER	0	0

S	1372000	GAUGE-HOURMETER	HOURLMETER INCLUDED IN ON BOARD DISPLAY	0	0
S	225009	AIR INTAKE RESTRICTION INDICATOR	GRADUATED, AIR CLEANER MOUNTED	0	0
S	4390001	GAUGE-FUEL LEVEL	ELECTRONIC FUEL LEVEL	0	0
S	1472001	VEHICLE MONITORING SYSTEM	AUTOCAR ADVANCED TELEMATICS - FULL INSTALLATION	0	0

LIGHTING

O	8410003	LAMPS-TURN SIGNAL - FRONT	LED TURN SIGNALS, FRONT END LOADER PACKAGE	1	0
S	8510002	LAMPS-MARKER	AMBER LED ROOF MARKERS	0	0
S	859001	LAMPS-RUNNING	DAYTIME	0	0
S	8700001	CIRCUIT PROTECTION DEVICE	AUTO CIRCUIT BREAKERS	0	0

RADIO/MISC

S	509001	KEY & LOCK SETS- IGN/DOORS	DOOR & IGNITION SAME - UNIQUE PER TRUCK	0	0
O	5900008	RADIO	AM/FM/WB/MP3/CD/USB/BLU ETOOTH	13	-4
O	5910002	ANTENNA/POWER SUPPLY	ANTENNA - ROOF MOUNTED	0	0
O	596005	RADIO SPEAKERS	2 DUAL CONE SPEAKERS	0	0
O	9620002	FIRE EXTINGUISHER	EMPTY STORAGE COMPARTMENT UNDER SEAT	0	0

FRONT TIRES / WHEELS

O	9312009	TIRE MANUFACTURER & TREAD - FRONT	BRIDGESTONE M870	0	0
S	930469	TIRE SIZE & LOAD RANGE - FRONT	315/80R22.5L	0	0
O	9052003	WHEELS-DISC FRONT	22.5X9.0" ALUMINUM, 3.12" INSET, ACCURIDE	0	0

REAR TIRES / WHEELS

O	9342007	TIRE MANUFACTURER & TREAD - REAR	MICHELIN X MULTI D	0	0
S	933062	TIRE SIZE & LOAD RANGE - REAR	11R22.5H	0	0
O	9142005	WHEELS-DISC REAR	22.5X8.25" ALUMINUM, 5.7" INSET, ACCURIDE	0	0

PAINT

S	950001	CAB PAINT SCHEME	SINGLE COLOR PAINT	0	0
S	9550001	CAB PAINT TYPE	STANDARD WHITE	0	0
S	9801002	CAB COLOR-FIRST	APPROVED --- DPSS-N0007EX --- STANDARD WHITE N0007	0	0
S	9861U1	CHASSIS COLOR	BLACK P3036	0	0

S	987949	BUMPER COLOR	SAME AS	0	0
			CHASSIS, UNPAINTED ALUM		
			OR CHROME		

S	988401	DISC WHEEL OR RIM COLOR	STEEL, E-COAT WHITE / ALUM-UNPAINTED	0	0
---	--------	----------------------------	---	---	---

ADDITIONAL OPTIONS

S	899002	CHASSIS WARRANTY	STANDARD WARRANTY	0	0
---	--------	------------------	-------------------	---	---

O	899A203	TRANSMISSION WARRANTY	ALLISON 5YR. EXT WARRANTY	0	0
---	---------	--------------------------	------------------------------	---	---

O	899B207	ENGINE WARRANTY	2017 L9 HD1 5YRS/150K MILES EXTENDED WARRANTY PP1 MATRIX 231156	0	0
---	---------	-----------------	--	---	---

O	899K200	EXHAUST AFTERTREATMENT EXTENDED WARRANTIES	2017 L9 AT3 AFTERTREATMENT 5YRS/150K MILES EXTENDED WARRANTY MATRIX 231445	0	0
---	---------	--	---	---	---

S	978015	FLOOR PLAN	15 DAYS FLOORING	0	0
---	--------	------------	------------------	---	---

OTHERS

S	9722000	CERTIFICATION- EMISSIONS	COMPLIES WITH 2017 U.S. EMISSIONS	0	0
---	---------	-----------------------------	--------------------------------------	---	---

DISTRIBUTOR OPTIONS

D	NW	DISTRIBUTOR OPTION	NEW WAY 40Y MAMMOTH FRONT LOADER	0	0
---	----	--------------------	-------------------------------------	---	---

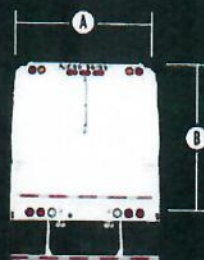
SUB TOTALS

BASE WEIGHT	10,431	6,154
FACTORY OPTION WEIGHT	403	487
DISTRIBUTOR OPTION WEIGHT	0	0

TOTALS

TOTAL WEIGHT (LB)	10,834	6,641	17,475
-------------------	--------	-------	--------

MAMMOTH™



GENERAL SPECIFICATIONS

Model	34 F	40 F	43 F
Body Capacity	22 yd ³	28 yd ³	31 yd ³
Hopper Capacity	12 yd ³	12 yd ³	12 yd ³
Body Width (A)	101.5"	101.5"	101.5"
Body Height (B)	119.5"	119.5"	119.5"
Body Length (C)	264"	300"	315"
Body Length Arms Down	381"	417"	432"
Body Height Arms Down	110.75"	110.75"	110.75"
Body Length Overall	421"	457"	472"
* Approx. Body Weight	16,500 lbs	17,200 lbs	17,400 lbs

MINIMUM CHASSIS SPECIFICATIONS

Model	34 F	40 F	43 F
* Wheelbase	180-182"	208-210"	208-210"
Front Axle	20,000 lbs	20,000 lbs	20,000 lbs
Rear Axle	36,000 lbs	44,000 lbs	44,000 lbs
Total GVWR	56,000 lbs	64,000 lbs	64,000 lbs

HYDRAULIC CYLINDER SPECIFICATIONS

Model	34 F	40 F	43 F
Pack Cylinders 3-Stage (2)	6.5"	6.5"	6.5"
Arm Cylinder (2)	4.5"	4.5"	4.5"
Fork Cylinder (2)	3.5"	3.5"	3.5"
Hopper Cover Cylinder	2.5"	2.5"	2.5"
Tailgate Cylinder	3"	3"	3"

BODY CONSTRUCTION

Body Sides	1/4"	AR450
Body Roof	10 gauge	80K
Body Floor	3/16"	AR235
Hopper Sides	3/16"	AR450
Hopper Floor	1/4"	AR450
Packer Plate	3/16"	AR450
Tailgate	1/4"	AR450
Forks	1 1/4"	100K
Arm Lift Capacity	8,000 lbs	

HYDRAULIC SYSTEMS

Operating Press. (6.5")	2,450 psi
Pump Flow	55 gpm
Oil Reservoir	70 gal
Packing Force	132,732 lbs
Packer Cycle Time	25 secs.
Loader Arm Cycle	13 secs.
Hydraulic Hoses	4-to-1 burst
Return Filter	10 micron

STANDARD EQUIPMENT

- Air joystick control
- Denison vane pump
- Auto lock tailgate
- All LED lights
- Curved shell body
- Sliding hopper door
- Body side ladder
- Dual camera system
- Automatic packer
- Imron elite productive paint
- Mounting
- Pack-on the Go
- Air over hydraulic
- Hopper side access door
- Full ejection body
- Rear body sump with curved floor (145 gal)
- Dual sump clean out doors

OPTIONAL EQUIPMENT

- Special lighting
- Outside controls
- 10,000 lb arm capacity
- Container disinfectant sprayer
- Pressure line filter
- Service hoist
- Electric valve
- West Coast/Lightweight model also available
- External pack cylinder hoses
- Under body valve mount

* Approximate Body Weight empty and exclusive of options. All models and specifications subject to change.

** Wheelbase will vary depending on chassis and additional axles.

AUTHORIZED NEW WAY DEALER



Sourcewell

Awarded Contract
Contract # 0512131422

NEW WAY® Driving The Difference®

McLaughlin 800 831 1858 www.newwaytrucks.com

201856 REV 05-20

11/09/2020

Quote Summary

Values are in U.S. Dollar

EQUIPMENT	EACH	TOTAL
ACX64 Class 8	\$271,646.00	\$271,646.00
SINGLE LEFT HAND DRIVE CAB		
QUANTITY	1	
ADDITIONAL PURCHASED COVERAGES	\$4,129.00	\$4,129.00
EPA SURCHARGE	\$0.00	\$0.00
ADDITIONAL PRICE ADJUSTMENT	\$0.00	\$0.00
FACTORY CONTRACT MODIFICATION	\$0.00	\$0.00
OUTSIDE CONTRACT FREIGHT	\$0.00	\$0.00
PDI CHARGES	\$750.00	\$750.00
ADDITIONAL SURCHARGE	\$0.00	\$0.00
NORTH AMERICAN FREIGHT VIA DESIGNATED SHIPPER	\$1,950.00	\$1,950.00
TOTAL EQUIPMENT PRICE	\$278,475.00	\$278,475.00
OTHER CHARGES	EACH	TOTAL
FET AMOUNT TOTAL	\$0.00	\$0.00
STATE TAX/OTHER FEES	\$0.00	\$0.00
TOTAL QUOTE	\$278,475.00	\$278,475.00

Dealer Signature

Customer Signature

Date

Date

- By signing the Quote Summary, Customer approves the information contained in the Quote, subject to final approval by Autocar. Autocar endeavors to provide but does not guarantee error-free Quotes. All price quotations are for informational purposes only, and prices are subject to change without notice. Final prices will be reflected on the invoice for the Autocar chassis or on a document expressly evidencing Autocar's intent to be bound. Autocar may substitute comparable components for those listed on any quote. Estimates of unloaded weight distribution are provided for informational purposes only, are not guaranteed by Autocar and do not take into account vehicle application, body type or other modifications. Autocar is not responsible for modifications to the Autocar chassis after shipment from the Autocar assembly plant. Modifications by body builders and other upfitters or converters may void the Autocar limited warranty in whole or in part.

- Autocar will deliver the Autocar chassis to the designated agent for delivery.

PURCHASE ORDER

BUYER COMPANY	METRO WASTE AUTHORITY		
BUYER CONTACT	JUDI MENDENHALL	EMAIL	JME@MWATODAY.COM
ADDRESS	1105 PRAIRIE DR. SW		
CITY	BONDURANT	COUNTY	
STATE	IA 50035		
ZIP CODE			
HOME PHONE	515-333-4430	WORK PHONE	

MAKE AUTOCAR	MODEL ACX64	NEW/USED NEW	TBD	VEHICLE IDENTIFICATION NUMBER	DATE
YEAR 2022	COLOR WHITE	TYPE TRUCK	MILEAGE NEW	STOCK NO. TBD	APPROX DELIVERY DATE 240 DAYS AFTER PO

CASH PRICE OF VEHICLE	\$ 278475	CASH PRICE OF VEHICLE	278475
ACCESSORIES		TIMES () UNITS	
1 NEW AUTOCAR WITH 1 NEW		TRADE ALLOWANCE	NA
NEW WAY MAMMOTH FRONT		DIFFERENCE	NA
LOADER. PER CITY SPECS		ADMINISTRATIVE FEE	NA
		BALANCE OWED ON TRADE	NA
		SALES TAX	NA
		DEPOSIT PAYMENT	NA
RECORD OF TRADE-IN		TOTAL CASH SALE PRICE	278475
YEAR	MAKE	MODEL	
VIN	MILEAGE		
BALANCE OWED TO		CASH DUE ON DELIVERY	278475
ADDRESS		NEW LIENHOLDER	NA
BALANCE OWED		CREDIT DESIRED	<input type="checkbox"/> YES <input type="checkbox"/> NO
		INSURANCE DESIRED	<input type="checkbox"/> YES <input type="checkbox"/> NO
RECORD OF ADDITIONAL TRADE-IN UNITS SEE ATTACHED ADDENDUM			

TERMS AND CONDITIONS**Buyer acknowledges, agrees, represents and warrants as follows:**

- (1) The terms of the agreement evidenced by this Purchase Order are contained on both the front and reverse sides hereof. This Purchase Order, when signed by an authorized Dealer representative, contains a complete and exclusive statement of such terms and Dealer has no obligations beyond or in addition to what is expressly set forth herein. There are no other terms and conditions, oral or written, and this Purchase Order supersedes all prior statements, representations and promises. The terms of this agreement may be supplemented, modified or changed only by a written instrument signed by Dealer.
 - (2) The Certificate of Title for the trade-in vehicle identified above (if any) is not a salvage title and no salvage title has ever been issued for such vehicle.
 - (3) The only material defects in the trade-in vehicle are the following (if no defects, write "None"): _____.
 - (4) None of the emissions or safety restraint systems have been altered or removed by Truck Center Companies.
 - (5) No insurance of any kind is included in the agreement evidenced by this Purchase Order.
 - (6) If Dealer has agreed to arrange financing for the purchase of the vehicle and Dealer is unable to promptly assign the finance contract to an institutional lender on a "non-recourse" basis, Dealer may, at its option, terminate this agreement and such finance contract.
 - (7) I have read this Purchase Order, I have had an opportunity to ask questions of Dealer concerning it, and I have received a complete, signed copy of the Purchase Order.
- NOTICE TO BUYER:** Do not sign this Purchase Order before you read it or if it contains blank spaces. You are entitled to a copy of the Purchase Order you sign.

CONTRACTUAL DISCLOSURE STATEMENT:

The information you see on the window form for this vehicle is part of this contract. Information on the window form overrides any contrary provisions in the contract of sale. The term "window form" refers only to the F.T.C. used car "Buyers Guide", if one is present, and not to any other form or sign that might be in any window.

X _____ (Buyer's Signature) X Ter Savens (Salesman Name)

X _____ (Co-Buyer's Signature) ACCEPTED BY: X [Signature] (Dealer or authorized representative)

11-9-20

THE CONTRACT CONDITIONS OF THIS ORDER ARE CONTINUED ON THE REVERSE SIDE HEREOF

THESE TERMS AND CONDITIONS ARE A PART OF THE PURCHASE ORDER

1. **BUYER'S WARRANTY OF TITLE.** Buyer warrants that Buyer is the sole owner of the trade-in vehicle and that such vehicle is free and clear of all liens and encumbrances except as noted on the title.
2. **REAPPRAISAL OF TRADE-IN VEHICLE.** If a vehicle is to be traded in as a part of the payment for the vehicle ordered by Buyer and if such vehicle is not delivered to Dealer until delivery to Buyer of the vehicle ordered by Buyer, such trade-in vehicle may be reappraised at that time and the reappraised value shall determine the allowance made for such vehicle. If such reappraised value is lower than the original allowance shown on the face of this Purchase Order, Buyer may cancel this Purchase Order. This right to cancel must be exercised before delivery of the vehicle ordered to Buyer and surrender of the trade-in vehicle to Dealer.
3. **PRICE REVISION (NEW VEHICLE).** If the price to Dealer of the vehicle ordered by Buyer is changed by the manufacturer before its delivery to Buyer, Dealer may change the cash price of the vehicle. If Buyer does not agree with such price change, Buyer may cancel this Purchase Order. If a used vehicle has been traded in as a part of the payment for the vehicle purchased by Buyer, such trade-in vehicle shall be returned to Buyer after payment of a reasonable charge for repairs (if any). If such trade-in vehicle has been previously sold by Dealer, the amount received for it minus a selling commission of 10% and less all expenses for storing, insuring, conditioning or advertising such vehicle for sale shall be paid to Buyer.
4. **CHANGES BY MANUFACTURER (NEW VEHICLE).** If the manufacturer makes any change in design, chassis, accessories or parts to the vehicle ordered by Buyer, Dealer shall have no obligation to Buyer to make the same or any similar change to any vehicle, chassis, accessories or parts thereof covered by this Purchase Order either before or after delivery of the vehicle to Buyer.
- 5A. **[APPLICABLE ONLY TO CONSUMER TRANSACTIONS GOVERNED BY KANSAS LAW] -- MANUFACTURER WARRANTIES AND SERVICE CONTRACTS.** If the vehicle, chassis, accessories or parts which are the subject of this Purchase Order are entitled to the benefit of or covered by a warranty issued by the manufacturer thereof or by a third party service contract, the warranty or service contract constitutes an agreement solely between Buyer and such manufacturer or service contract provider. Dealer is not a party to such warranties or service contracts. Dealer acknowledges that it is impermissible under Kansas law in a consumer transaction to exclude, modify or otherwise attempt to limit the implied warranty of merchantability (K.S.A. 84-2-314) and fitness for a particular purpose (K.S.A. 84-2-315) or any remedy provided by law for breach of implied warranties of merchantability or fitness for a particular purpose, and, if this transaction is a consumer transaction, Dealer makes no effort whatsoever to exclude, modify or otherwise attempt to limit such warranties or remedies in connection with the transaction evidenced by this Purchase Order. If this transaction is a consumer transaction and any such manufacturer's warranty or service contract attempts to exclude, modify or otherwise limit such implied warranties or the remedies provided by law for breach thereof (collectively "Prohibited Disclaimers"), Dealer hereby specifically disavows such Prohibited Disclaimers and such Prohibited Disclaimers are not a part of the terms of this Purchase Order or the transaction evidenced hereby.
- 5B. **DISCLAIMER OF WARRANTIES; EXCLUSION OF DAMAGES.** THE VEHICLE OR VEHICLE CHASSIS, ACCESSORIES OR PARTS SOLD TO BUYER BY DEALER UNDER THIS PURCHASE ORDER ARE SOLD "AS IS" AND "WITH ALL FAULTS". IF A MANUFACTURER'S WARRANTY APPLIES TO THE VEHICLE, CHASSIS, ACCESSORIES OR PARTS, SUCH WARRANTY IS OFFERED DIRECTLY BY THE MANUFACTURER TO BUYER. DEALER HEREBY EXPRESSLY DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, AND DEALER NEITHER ASSUMES NOR AUTHORIZES ANY OTHER PERSON TO ASSUME FOR IT ANY LIABILITY IN CONNECTION WITH THE SALE EXCEPT AS EXPRESSLY PROVIDED HEREIN. BUYER AGREES THAT IN NO EVENT SHALL DEALER BE LIABLE FOR CONSEQUENTIAL DAMAGES, DAMAGES FOR LOSS OF USE, LOSS OF TIME, LOSS OF PROFITS OR INCOME, OR ANY OTHER INCIDENTAL DAMAGES, REGARDLESS OF WHETHER DEALER HAS BEEN ADVISED OF THE POSSIBILITY OR INCURRENCE OF SUCH DAMAGES.
6. **FAILURE OR DELAY OF DELIVERY.** Dealer shall not be liable for failure to deliver or delay in delivering of the vehicle covered by this Purchase Order where such failure or delay is due, in whole or in part, to any cause beyond the control of Dealer.
7. **FAILURE OR REFUSAL TO ACCEPT DELIVERY.** Unless this Purchase Order has been cancelled by Buyer pursuant to the terms of sections 2 or 3 above, Buyer must accept delivery of the vehicle ordered and comply with the terms of this Purchase Order. If Buyer fails to comply with this Purchase Order, Dealer may retain as liquidated damages (a) any cash deposit made by Buyer, and (b) if a vehicle has been traded in as a part of the payment for the vehicle ordered by Buyer, Dealer may sell the trade-in vehicle and deduct from the proceeds of sale any expenses and losses, including selling commissions, Dealer incurs because of Buyer's failure to perform.

Metro Waste Authority Board
Monthly Board Meeting
November 18, 2020
CONSENT AGENDA ITEM 13

ITEM:

Approval to Purchase a Wheel Loader at Metro Central Transfer Station.

SUMMARY:

Four state bids were received for the replacement of the 2011 L110F wheel loader at Metro Central Transfer Station.

- Housby Heavy Equipment – 2021 Volvo L110H for \$315,937
- Murphy Equipment – 2021 644L John Deere Loader for \$305,700
- Murphy Equipment – 2021 644LH John Deere Loader for \$337,400
- Ziegler – 2021 Caterpillar 950M Loader for \$434,315

Housby Heavy Equipment is the recommended vendor, with State of Iowa pricing, in the amount of \$315,937. Volvo L110's are the loaders currently used at the transfer stations and have proven to be quality equipment that function well for operations. Both operators and mechanics recommend the Volvo L110, which comes in under budget.

STAFF RECOMMENDATION:

Staff recommends approval of the Housby Heavy Equipment proposal of \$315,937 for the 2021 Volvo L110H wheel loader.

BUDGET REQUIREMENTS:

The wheel loader is a budgeted item in the FY 20/21 budget. The state bid price of \$315,937 is below the budgeted amount of \$340,000. The funds are available in the Capital Equipment Fund.

ATTACHMENTS:

Attachment A – Housby Heavy Equipment Proposal

CONTACTS:

Judi Mendenhall, director of recycling and diversion, 515.333.4430



HOUSBY HEAVY EQUIPMENT

Metro Waste Authority
Des Moines, IA - Transfer Station

Date: 9/25/2020

Quote: 2021 Volvo L110H Wheel Loader - New

Full coverage fenders rear, steel front	Footsteps front frame	LED Power Package, Lights
4 Rims 3pc w/wood protection for 23.5-25	Boom Suspension System, Ride Control	Seat belt indicator, external
Mudflaps for full fenders	Cover plates, rear frame	Warning Beacon LED, Auto (Waste application)
Engine D8J T4F Lockup US	Guardrail rear fender right, left	Separate attachment locking, std. boom
Fuel fill strainer	FRAME, LIFETIME GUARANTEE	Auto lube for standard boom, attach brack.
Delayed Engine Shutdown	CareTrack 4 yr Subscription, GSM/SAT.	Tow Hitch
Reversible cooling fan	Engine auto shutdown	HD tail light guards
Optishift w lockup, RBB	Air precleaner, Sy-klone	Cover plates under cab
Rimpull	Engine block heater, 120 V	Front/rear belly guards
Air conditioning with Auto Climate	Limited slip rear axle	HD main valve cover and diff lock guard
Steering knob	Premium Comfort ISRI	Center hinge & rear frame guard
Sliding window in door	Radio BlueTooth/USB/AUX no CD	Boom cylinder hose & tube guards
ACC Fahrenheit decal only	LH Radio mount kit 20 amp converter, 12v	Windshield guard
Lunch box holder	Cab ladder, rubber suspended	Radiator grill guard
Co-pilot incl Camera	Park brake not applied alarm, air seat	Fire suppression system
Operator Coaching Basic	Asbestos dust protection filter (HEPA)	Bracket for Fire extinguisher
LOTO, Lock out tag out	Comfort Drive Contr, CDC, el-hydr	Emergency stop, shutdown
Back up alarm	Single lever control for 3rd hyd. function	Cover Plate Front/Rear axle
Max Boom Height	Noise reduction kit	Attachment bracket
Oil sampling ports	Rearview mirrors, electric/heat long arm RH	

List Price:	\$ 458,047.00
Government Discount- 38%	\$ (174,058.00)
Sale Price:	\$ 283,989.00
Pre-delivery Inspection:	\$ 1,000.00
Tires/Install/Freight:	\$ 2,000.00
Warranty: (7,500 Hour 48 month PT + H + C coverage)	\$ 9,300.00
SETCO Tires	\$ 30,460.00
Radio/install- 3E:	\$ 1,750.00
Housby Discount:	\$ (12,562.00)
Net Sale:	\$ 315,937.00

Delivery Time: 120-150 days from order placement.

Terms of Payment: Prices quoted herein are exclusive of all sales, use & similar taxes.

Validity: This quote is valid for 30 days.

Acceptance: _____

BEAU KAPLAN
515.724.2120
bkaplan@housby.com

DES MOINES LOCATIONS

SALES 4747 NE 14th Street, Des Moines, IA 50313 | 515-266-2666

PARTS & SERVICE 4410 SE Four Mile Dr, Ankeny, IA 50021 | 515-964-2762

CEDAR RAPIDS 3145 16th Ave SW, Cedar Rapids, IA 52404 | 319-365-9155

HOUSBY.COM



Metro Waste Authority Board
Monthly Board Meeting
November 18, 2020
CONSENT AGENDA ITEM 14

ITEM:

Approval of Compost It! Yard Waste Bag Warehousing and Delivery Agreement Extension.

SUMMARY:

This extension extends the Compost It! yard waste bag warehousing and delivery agreement one year, to December 31, 2021.

DISCUSSION POINTS:

This is the eighth annual extension to the 2012 Compost It! yard waste bag storage and delivery agreement. Sink Paper and Packaging of Urbandale performs to contract specifications.

Year-to-year storage and delivery fees are based on a diesel fuel index. Price of delivery per case will remain the same as last year, at \$2.48.

STAFF RECOMMENDATION:

Staff recommends approval.

HISTORY/PROJECT ANALYSIS:

Metro Waste Authority contracts for the storage and delivery of yard waste bags to local retailers. The contract was secured through a competitive bidding process.

BUDGET REQUIREMENTS:

The cost of storage and delivery of bags is a budgeted item in the FY 20/21 budget.

ATTACHMENTS:

Attachment A – Eighth Extension Agreement for Warehousing and Delivery of Compost It! Yard Waste Bags

CONTACT:

Leslie Irlbeck, deputy director, 515.323.6501

**EIGHTH EXTENSION OF
METRO WASTE AUTHORITY AGREEMENT FOR WAREHOUSING AND DELIVERY OF
COMPOST IT! YARD WASTE BAGS**

This EIGHTH EXTENSION OF METRO WASTE AUTHORITY AGREEMENT FOR WAREHOUSING AND DELIVERY OF COMPOST IT! YARD WASTE BAGS (this "Eighth Extension Agreement") is entered into this 18th day of November, 2020, by and between **Metro Waste Authority**, a joint powers entity organized pursuant to Chapter 28E of the Iowa Code ("MWA"), and **Sink Paper & Packaging Co.**, an Iowa corporation ("Company").

RECITALS

- A. On or around July 1, 2012, MWA and Company entered into that certain Metro Waste Authority Agreement for Warehousing and Delivery of Compost It! Yard Waste Bags (the "Original Agreement").
- B. On or around July 1, 2013, Company and MWA entered into that certain Extension and Amendment of Metro Waste Authority Agreement for Warehousing and Delivery of Compost It! Yard Waste Bags (the "First Extension Agreement"), whereby the parties agreed to (i) extend the term of the Original Agreement and (ii) amend the Original Agreement with respect to the price of yard waste bag cases. The other extension agreements were entered under the same terms.
- C. Pursuant to Paragraph 1 of the First Extension Agreement, the term of the Original Agreement ended on June 30, 2014.
- D. Pursuant to Section VI of the Original Agreement, the Original Agreement may be extended from year to year upon mutual agreement of the parties.
- E. Both MWA and Company desire to extend the term of the Original Agreement, pursuant to the terms set forth herein.

AGREEMENT

In consideration of the mutual covenants and conditions contained herein, the parties agree as follows:

1. Extension of Original Agreement. MWA and Company hereby agree that the Original Agreement shall be extended through December 31, 2021, on and subject to the same terms and conditions as set forth in the Original Agreement, as amended.
2. Compensation Will Stay the Same. MWA and Company hereby agree that based on Section V. COMPENSATION, as amended, the cost per case will remain the same. MWA will pay to Company a fee of \$2.48 per case for all yard waste bag cases distributed by Company to MWA retailers as full compensation for all services provided by Company under

this contract. The sole exception to this fee structure is the special fee paid for Rush Orders, as defined in Section III. For Rush Orders, MWA will pay Company a special fee of \$35 per Rush Order.

3. Original Agreement. Except as amended, the Original Agreement and the terms of it shall continue in full force and effect. In the event of a conflict between the provisions of the Original Agreement, and the amendments, the provisions of this Extension Agreement shall prevail.

4. Counterparts. This Extension Agreement may be executed in any number of counterparts, each of which shall be regarded as an original and all of which shall constitute but one and the same instrument.

5. Severability. If any provision of this Extension Agreement is for any reason held to be illegal or invalid, such illegality or invalidity shall not affect any other provision entered into, each of which shall be construed and enforced as if such illegal or invalid portion were not contained herein. Nor shall any such illegality or invalidity affect any legal or valid application thereof, and each such provision shall be deemed to be effective in the manner and to the full extent permitted by law.

6. Governing Law. The Extension Agreements and the Original Agreement shall be governed exclusively by and construed in accordance with the laws of the State of Iowa.

[REMAINDER OF PAGE LEFT INTENTIONALLY BLANK; SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, we, the undersigned, by our duly authorized agents, affix our signatures as of the date first written above.

MWA:

By: _____
Michael McCoy, Executive Director

COMPANY:

Sink Paper & Packaging CO.

By: _____
Austin Krusenstjerna, Purchasing Manager

Metro Waste Authority Board
Monthly Board Meeting
November 18, 2020
AGENDA ITEM 15

ITEM:

Approval of Metro Waste Authority FY 19/20 Audit Report.

SUMMARY:

Denman & Company, LLP, will review key highlights of the FY 19/20 audit report.

DISCUSSION POINTS:

The audit committee met on Wednesday, November 11, 2020, with Robert Endriss and Dave Ellis from Denman and Company, LLP, to review a preliminary draft of the FY 19/20 audit report. The audit opinion was clean with no qualifications. There were no compliance items noted. Copies of the final report will be electronically provided to the Board by the November 18, 2020, board meeting.

STAFF RECOMMENDATION:

Staff recommends approval.

ATTACHMENTS:

Attachment A – FY 19/20 Preliminary Audit Report

CONTACT:

Joel Etienne, finance administrator, 515.323.6506

**Metro Waste Authority
Des Moines, Iowa**

FINANCIAL REPORT

June 30, 2020 and 2019

TABLE OF CONTENTS

	<u>Page</u>
OFFICIALS	3
INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS	4-5
MANAGEMENT'S DISCUSSION AND ANALYSIS	6-9
FINANCIAL STATEMENTS	
Statements of net position	10
Statements of revenues, expenses and changes in net position	11
Statements of cash flows	12-13
Notes to financial statements	14-31
REQUIRED SUPPLEMENTARY INFORMATION	32
Schedule of the Authority's proportionate share of the net pension liability	33
Schedule of Authority pension contributions	34-35
Notes to required supplementary information – pension liability	36
INDEPENDENT AUDITOR'S REPORT ON THE SUPPLEMENTARY INFORMATION	37
SUPPLEMENTARY INFORMATION, FINANCIAL	
Combining statement of revenues and expenses, by department	38-39
Combining summary of operating expenses, excluding depreciation and amortization, by department	40-41
Summary of historical operating information	42-43
INDEPENDENT AUDITOR'S 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>	44-45
SCHEDULE OF FINDINGS	46-47

**Metro Waste Authority
OFFICIALS**

<u>Name</u>	<u>Title</u>	<u>Representing</u>
Mark Holm	Chair	Ankeny
Ron Pogge	Vice Chair	Urbandale
Dean O'Connor	Member	Altoona
Wes Enos	Member	Bondurant
John Edwards	Member	Clive
Joe Gatto	Member	Des Moines
Steve Allen	Member	Elkhart
Dave Gisch	Member	Grimes
Tom Cope	Member	Johnston
Bill Roberts	Member	Mitchellville
Ed Kuhl	Member	Norwalk
Dean Cooper	Member	Pleasant Hill
Rob Sarchet	Member	Polk City
Tom Hockensmith	Member	Polk County
Gerald Lane	Member	Runnells
Steve Gaer	Member	West Des Moines
Threase Harms	Member	Windsor Heights
Planning Area Members		
Carmella Jones		Alleman
Drew Merrifield		Carlisle
James Buzzard		Hartford
Gary Bartels		Mingo
Chad Alleger		Prairie City
Don Towers		Sheldahl
Michael McCoy	Executive Director of Authority	
Joel Etienne	Finance Administrator	

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Metro Waste Authority
Des Moines, Iowa

Report on the Financial Statements

We have audited the accompanying financial statements of Metro Waste Authority (a joint public body) as of and for the years ended June 30, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Authority's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Metro Waste Authority as of June 30, 2020 and 2019, and the changes in its financial position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of the Authority's proportionate share of the net pension liability, the schedule of Authority pension contributions and the notes to required supplementary information – pension liability on pages 6-9 and 32-36, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic 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 basic financial statements, and other knowledge we obtained during our audit of the basic 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated , 2020, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 the Authority'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 the Authority's internal control over financial reporting and compliance.

DENMAN & COMPANY, LLP

West Des Moines, Iowa
, 2020

METRO WASTE AUTHORITY

Management's Discussion and Analysis

As management of Metro Waste Authority (MWA), we offer readers of MWA's financial statements this narrative overview and analysis of the financial performance for the fiscal years ended June 30, 2020 and 2019. We encourage readers to consider this information with Metro Waste Authority's financial statements that follow this section.

FINANCIAL HIGHLIGHTS

Metro Waste Authority continues to provide for the environmentally safe disposal of solid waste, hazardous waste and recycling for the Central Iowa area and has exceeded its budgeted income the last five years. Here are some of the financial highlights from fiscal year 2020:

- In 2020, operating revenues increased by 8.23%. Overall tonnage increased 8.5% to 866,499 tons. Notable increases in tonnage include 19% in construction and demolition waste, 5% increase in residential, and 139% in special waste.
- Nonoperating revenue increased in 2020 due to an increase in grant revenue related to the Water Quality Initiative Grant.
- Capital assets increased by 3.4% in 2020. This was driven by costs incurred for landfill cell development and various site improvement projects at Metro Park East.
- Operating expenses decreased by 3% in FY 2020. Decrease was driven by a reduction in closure and post-closure care costs.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report includes this management discussion and analysis report, the independent auditor's report, and the basic financial statements of MWA. The financial statements also include detailed notes to support the financial statements. Additional supplemental information is also in schedule form and begins after the notes to the financial statements.

REQUIRED FINANCIAL STATEMENTS

The financial statements report information about MWA using accounting methods similar to those used by private sector companies. These statements offer short-term and long-term information about its activities. The Statement of Net Position includes all of MWA's assets and liabilities and provides information about types and amounts of investments in resources (assets) and the obligations to MWA's creditors (liabilities). It also provides the basis for evaluating MWA's liquidity, financial flexibility, and overall financial health of the Authority.

All of the current year and prior year's revenues and expenses are accounted for in the Statements of Revenues, Expenses and Changes in Net Position. These statements measure the success of MWA's operations over the past two years and can be used to determine whether the organization has covered all its costs through its tipping fees and other charges.

The final required financial statements are the Statements of Cash Flows. These statements report cash receipts, cash payments, and net changes in cash resulting from operating, investing, and capital and related financing activities. They also provide answers to such questions as where did cash come from, what was cash used for, and what was the change in the cash balance during the reporting periods.

ANALYSIS OF MWA FINANCIAL POSITION

Is MWA's financial position as a whole better off or worse off as a result of this year's activities? The Statements of Net Position and the Statements of Revenues, Expenses, and Changes in Net Position report information about the net position of MWA and the changes in them. MWA's net position (the difference between assets and liabilities) is one way to measure the organization's financial health or financial position. Over time, increases or decreases in MWA's net position is one indicator of whether its financial health is improving or deteriorating. However, one will need to consider other non-financial factors such as changes in economic conditions, population growth, and new or changed government regulations.

NET POSITION

To begin our analysis, a summary of MWA's Statement of Net Position is presented in Table A-1

Table A-1
Condensed Statements of Net Position

	FY 19/20	FY 18/19	Change	% Change	FY 17/18	
Current and Other Assets	\$ 28,165,693	\$ 25,838,951	\$ 2,326,742	9.00%	\$ 24,788,143	
Restricted Assets	53,864,694	29,212,602	24,652,092	84.39%	29,095,729	
Capital Assets	64,965,347	62,831,126	2,134,221	3.40%	59,309,016	
Total Assets	146,995,734	117,882,679	29,113,055	24.70%	113,192,888	
Deferred outflows of resources	989,277	1,205,009	(215,732)	-17.90%	1,389,898	
Current Liabilities	7,121,485	6,941,414	180,071	2.59%	7,049,713	
Long-term Debt Outstanding	30,379,637	8,385,180	21,994,457	262.30%	8,956,325	
Closure and Post Closure Costs	17,058,989	17,292,564	(233,575)	-1.35%	17,148,866	
Net Pension Liability	4,063,966	4,513,275	(449,309)	-9.96%	4,715,438	
Total Liabilities	58,624,077	37,132,433	21,491,644	57.88%	37,870,342	
Deferred inflows of resources	706,902	281,923	424,979	150.74%	169,678	
Net Position:						
Invested in Capital Assets						
net of Related Debt	56,431,766	52,647,101	3,784,665	7.19%	48,117,327	
Restricted for Transfer	320,000	320,000	-	0%	320,000	
Station closure						
Unrestricted	31,902,266	28,706,231	3,196,035	11.13%	28,105,439	
Total Net Position	\$ 88,654,032	\$ 81,673,332	\$ 6,980,700	8.55%	\$ 76,542,766	

The table above shows that net position increased approximately \$6.9 million in 2020 and \$5.1 million in 2019. The increase in 2020 was due to an increase in construction and demolition, special waste and residential revenue; along with a reduction in to closure/post-closure expense. Restricted assets include cash and investments that have been designated by MWA's Board of Directors for closure and post closure care costs and for the purchase of capital assets. Federal and State regulations require MWA to complete a closure/post closure plan and to provide funding necessary for closure/post closure, including the proper monitoring and care of the landfill after closure. Investments totaling \$17.1M and \$17.3M in 2020 and 2019 have been restricted for this purpose. For more detailed information, see note 7 of the financial statements.

Table A-2
Condensed Statements of Revenues,
Expenses, and Changes in Net Position

				%			%
	FY 19/20	FY 18/19	Change	Change	FY 17/18	Change	Change
Operating Revenues	\$ 40,902,064	\$ 37,793,275	\$ 3,108,789	8.23%	\$ 37,672,758	\$ 3,229,306	8.57%
Investment Income (Loss)	800,220	1,512,896	(712,676)	-47.11%	136,672	663,548	485.50%
Nonoperating Revenues	384,400	109,838	274,562	249.97%	288,568	95,832	33.21%
Total Revenues	42,086,684	39,416,009	2,670,675	6.78%	38,097,998	3,988,686	10.47%
Operating Expense	25,873,489	27,490,456	(1,616,967)	-5.88%	26,390,721	(517,232)	-1.96%
Depreciation	8,108,568	6,399,912	1,708,656	26.70%	6,246,702	1,861,866	29.81%
Nonoperating Expense	1,123,927	395,075	728,852	184.48%	418,164	705,763	168.78%
Total Expenses	35,105,984	34,285,443	820,541	2.39%	33,055,587	2,050,397	6.20%
Change in Net Position	6,980,700	5,130,566			5,042,411		
Beginning Net Position	81,673,332	76,542,766			71,500,355		
Ending Net Position	88,654,032	81,673,332			76,542,766		

While the Statement of Net Position shows the change in net position, the Statements of Revenues, Expenses, and Changes in Net Position provide answers as to the nature and source of these changes. Table A-2 shows operating revenues increased by \$3.1M (8.23%) and expenses increasing \$821K (2.39%) in 2020. The increase in 2020 was due to an increase in construction and demolition, residential, and special waste tonnage at our facilities. This is an increase of 19%, 5%, and 139% respectively in 2020. Total tonnage disposed of increased 68,224 tons in FY 2020, to a total of 866,499 tons. Nonoperating revenues increased in 2020 due to MWA receiving a Water Quality Initiative Grant. Increase in overall expenses are attributed to an increase in depreciation expense.

CAPITAL ASSETS

Table A-3
Capital Assets

	FY 19/20	FY 18/19	Change	%	FY 17/18
Land & Land Improvements	\$ 22,708,211	\$ 22,694,276	\$ 13,935	0.06%	\$ 22,669,889
Buildings & Building Improvements	41,566,649	41,455,436	111,213	0.27%	38,695,975
Landfill Cell Development	34,802,022	28,499,328	6,302,694	22.12%	23,843,245
Wetlands Treatment Facility	4,408,832	4,408,832	-	0.00%	4,408,832
Equipment	41,261,395	37,880,130	3,381,265	8.93%	35,103,172
Work in Process	2,718,519	2,906,413	(187,894)	-6.46%	3,267,583
Sub-total	147,465,628	137,844,415	9,621,213	6.98%	127,988,696
Less: Accumulated depreciation	82,500,281	75,013,289	7,486,992	9.98%	68,679,680
Net Capital Assets	\$ 64,965,347	\$ 62,831,126	\$ 2,134,221	3.40%	\$ 59,309,016

The increase in capital assets in 2020 was due to the costs incurred for landfill cell developments and multiple site improvements at Metro Park East.

DEBT ADMINISTRATION

On June 4, 2020, MWA entered into a loan agreement with Polk County for \$22.35 million with an interest rate of 2.4747%. Semiannual interest and principal are due through June 1, 2040. The proceeds from this loan will be used to build the Materials Recovery Facility.

On June 4, 2020, MWA entered into a loan agreement with Polk County for \$8.165 million with an interest rate of 1.2645%. Semiannual interest and principal are due through June 1, 2024. The proceeds from this loan were used to refinance the building of the Metro Northwest Transfer Station located in Grimes, Iowa.

For more information on MWA's long-term debt, see note 5 of the financial statements.

CONTACTING THE AUTHORITY'S FINANCIAL MANAGEMENT

This financial report is designed to present users with a general overview of MWA's finances and to demonstrate the Authority's accountability for the funds generated. If you have questions about the report or need additional financial information, please contact the Finance Department, Metro Waste Authority, 300 East Locust Street, Suite 100, Des Moines, IA 50309-1864.

**Metro Waste Authority
STATEMENTS OF NET POSITION**

	June 30	
	2020	2019
CURRENT ASSETS		
Cash and cash equivalents	\$ 7,338,386	\$ 5,420,107
Investments	16,449,250	16,933,696
Disposal fees receivable, less allowance for uncollectible accounts 2020 and 2019 \$100,000	3,504,717	2,735,363
Grants receivable	102,678	—
Prepaid expenses, accrued interest and other assets	598,420	511,352
Inventories	<u>172,242</u>	<u>238,433</u>
Total current assets	<u>28,165,693</u>	<u>25,838,951</u>
ASSETS WHOSE USE IS LIMITED		
Investments	<u>53,864,694</u>	<u>29,212,602</u>
CAPITAL ASSETS	147,465,628	137,844,415
Less accumulated depreciation and amortization	<u>82,500,281</u>	<u>75,013,289</u>
Total capital assets	<u>64,965,347</u>	<u>62,831,126</u>
Total assets	<u>146,995,734</u>	<u>117,882,679</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension related deferred outflows	<u>989,277</u>	<u>1,205,009</u>
CURRENT LIABILITIES		
Current portion of notes payable	2,210,000	571,145
Construction contracts payable	8,944	1,227,700
Trade accounts payable	2,446,177	2,530,553
Disposal fee rebates payable	130,356	257,272
Landfill tax payable	393,269	680,320
Accrued payroll and employee benefits	1,681,390	1,396,574
Other accrued expenses	<u>251,349</u>	<u>277,850</u>
Total current liabilities	<u>7,121,485</u>	<u>6,941,414</u>
LONG-TERM LIABILITIES		
Notes payable, net	30,379,637	8,385,180
Accrued landfill closure and postclosure care costs	17,058,989	17,292,564
Net pension liability	<u>4,063,966</u>	<u>4,513,275</u>
Total long-term liabilities	<u>51,502,592</u>	<u>30,191,019</u>
Total liabilities	<u>58,624,077</u>	<u>37,132,433</u>
DEFERRED INFLOWS OF RESOURCES		
Pension related deferred inflows	<u>706,902</u>	<u>281,923</u>
NET POSITION		
Net investment in capital assets	56,431,766	52,647,101
Restricted for transfer station closure	320,000	320,000
Unrestricted	<u>31,902,266</u>	<u>28,706,231</u>
Total net position	<u>\$ 88,654,032</u>	<u>\$ 81,673,332</u>

Metro Waste Authority
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	Year ended June 30	
	2020	2019
REVENUES		
Landfill, transfer, compost, RCC, curbside recycling, and rental	\$40,902,064	\$37,793,275
OPERATING EXPENSES		
Operating expenses (excluding depreciation and amortization)	25,003,038	24,387,973
Provision for landfill closure and postclosure care costs	<u>870,451</u>	<u>3,102,483</u>
Operating income before depreciation and amortization	<u>15,028,575</u>	<u>10,302,819</u>
DEPRECIATION AND AMORTIZATION		
Depreciation	5,457,131	5,442,460
Amortization	<u>2,651,437</u>	<u>957,452</u>
	<u>8,108,568</u>	<u>6,399,912</u>
Operating income	<u>6,920,007</u>	<u>3,902,907</u>
NONOPERATING REVENUES (EXPENSES)		
Farm income, net related expenses	1,845	44,876
Grant revenue	102,678	—
Investment income	800,220	1,512,896
Gain on sale of capital assets	127,965	2,456
Interest expense	(341,560)	(395,075)
Debt issuance cost	(782,367)	—
Other	<u>151,912</u>	<u>62,506</u>
Total nonoperating revenues (expenses)	<u>60,693</u>	<u>1,227,659</u>
Change in net position	6,980,700	5,130,566
NET POSITION, beginning of year	<u>81,673,332</u>	<u>76,542,766</u>
NET POSITION, end of year	<u>\$88,654,032</u>	<u>\$81,673,332</u>

**Metro Waste Authority
STATEMENTS OF CASH FLOWS**

	Year ended June 30	
	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	\$40,132,710	\$37,814,609
Cash paid to suppliers for goods and services	(19,199,436)	(18,072,054)
Cash paid to employees for services	(5,477,846)	(5,385,889)
Cash paid for host fees	(370,220)	(382,952)
Community clean up grants paid	(13,000)	(47,027)
Net cash flows from operating activities	<u>15,072,208</u>	<u>13,926,687</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal payments on notes payable	(8,956,325)	(549,310)
Proceeds from issuance of debt	32,589,637	—
Interest paid on notes payable	(375,984)	(397,602)
Debt issuance cost	(782,367)	—
Purchase of capital assets	(11,503,649)	(10,495,568)
Cash received on sale of capital assets	89,315	2,456
Payments for landfill cell closure	(1,104,026)	(2,958,785)
Net cash flow from capital and related financing activities	<u>9,956,601</u>	<u>(14,398,809)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from the sale of investments	698,384	2,500,000
Purchases of investments	(23,982,202)	—
Interest received	19,531	—
Net cash received from farming and other activities	<u>153,757</u>	<u>107,385</u>
Net cash flow from investing activities	<u>(23,110,530)</u>	<u>2,607,385</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	<u>1,918,279</u>	<u>2,135,263</u>
CASH AND CASH EQUIVALENTS		
Beginning	<u>5,420,107</u>	<u>3,284,844</u>
Ending	<u>\$ 7,338,386</u>	<u>\$ 5,420,107</u>

Metro Waste Authority
STATEMENTS OF CASH FLOWS (continued)

	Year ended June 30	
	<u>2020</u>	<u>2019</u>
RECONCILIATION OF OPERATING INCOME TO		
NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income	\$ 6,920,007	\$ 3,902,907
Adjustments to reconcile operating income to		
net cash flows from operating activities		
Depreciation and amortization	8,108,568	6,399,912
Provision for closure and postclosure care costs	870,451	3,102,483
Changes in assets and liabilities		
Disposal fees receivable	(769,354)	21,334
Prepaid expenses and other assets, net of investing activities	(190,207)	(12,604)
Inventories	66,191	(28,255)
Deferred outflows of resources	215,732	184,889
Payables, net of amounts for capital assets	(398,786)	612,074
Accrued payroll and employee benefits	273,936	(166,135)
Net pension liability	(449,309)	(202,163)
Deferred inflows of resources	<u>424,979</u>	<u>112,245</u>
Net cash flows from operating activities	<u>\$15,072,208</u>	<u>\$13,926,687</u>

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

Metro Waste Authority (the Authority) was formed in 1969 pursuant to the provisions of Chapter 28E of the Code of Iowa by a majority of the local governmental jurisdictions comprising the Des Moines, Iowa metropolitan area. The purpose of the Authority is to provide for the economic disposal, or collection and disposal, of all solid waste produced or generated within the metropolitan area. Currently, this purpose is being met by operating sanitary landfills, transfer station, regional collection center and compost facility, as well as managing volume reduction and recycling programs. The Authority also provides disposal services to private contractors.

The Authority is comprised of one representative from each of the sixteen member cities and one representative from Polk County. The member cities are: Altoona, Ankeny, Bondurant, Clive, Des Moines, Elkhart, Grimes, Johnston, Mitchellville, Norwalk, Pleasant Hill, Polk City, Runnells, Urbandale, West Des Moines, and Windsor Heights. Each member is entitled to one vote for each 50,000 population or fraction thereof, residing in the governmental jurisdiction, as determined by the most recent general Federal Census.

Reporting Entity

For financial reporting purposes, the Authority has included all funds, organizations, account groups, agencies, boards, commissions and authorities. The Authority has also considered all potential component units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the Authority are such that exclusion would cause the Authority's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the Authority to impose its will on that organization or (2) the potential for the organization to provide specific benefits to, or impose specific financial burdens on the Authority. The Authority has no component units which meet the Governmental Accounting Standards Board criteria.

Measurement Focus and Basis of Accounting

The accounting policies of the Authority conform to accounting principles generally accepted in the United States of America as applicable to governments. The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. The Authority has no governmental or fiduciary funds.

The Authority's accounts are organized as an enterprise fund. The enterprise fund is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expense, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided that the periodic determination of revenues earned, expenses incurred and/or changes in net position is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

The Authority distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the Authority's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When an expense is incurred which can be paid using either restricted or unrestricted resources, the Authority's policy is generally to first apply the expense toward restricted resources and then to less-restrictive classifications.

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Cash Equivalents

The Authority considers all cash and short-term investments that are highly liquid to be cash equivalents.

Disposal Fees Receivable

Disposal fees are recorded at the time of service. The Authority provides for an allowance for doubtful accounts that is estimated based on the Authority's historical losses, the existing economic conditions and the financial stability of the customers. The amount of the allowance for doubtful accounts as of June 30, 2020 and 2019 was \$100,000. Receivables are written off when they are determined to be uncollectible.

Inventories

Inventories, which consist of yard bags and stickers, are stated at cost, based on the first-in, first-out method.

Capital Assets

Capital assets are accounted for at historical cost or estimated historical cost where historical cost is not available. Depreciation and amortization of all exhaustible capital assets is charged as an expense against operations. Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed on the straight-line method using these asset lives:

Landfill improvements	5 to 10 years
Wetlands treatment facility	10 to 30 years
Buildings	10 to 40 years
Building improvements	10 years
Automobiles and trucks	3 to 10 years
Equipment	5 to 10 years

To match the expense related to landfill cell development with the revenue generated by the landfill operations, the Authority amortizes landfill cell development costs on a units-of-consumption basis over its operating life, on a cubic yard of disposal space consumed. Landfill cell development costs are fully amortized at the end of a landfill cell's operating life. The per-unit amortization rate is calculated by dividing the sum of landfill cell development net book value plus estimated future development costs for the landfill cell, by the landfill cell's estimated remaining disposal capacity.

The cost of repairs and maintenance is charged to expense, while the cost of renewals or substantial betterments is capitalized. The cost and accumulated depreciation and amortization of assets disposed of are deleted, with any gain or loss recorded in current operations.

Disposal Fee Rebates Payable

The Authority has entered into waste delivery contracts with certain haulers which provide that eligible haulers will be rebated specified rates per ton for waste delivered directly to the landfill, after delivering a specified minimum volume in a year. Disposal fee rebates payable represent amounts due to eligible haulers under these contracts.

Landfill Tax Payable

The Authority is required by the Iowa Department of Natural Resources (DNR) to collect and remit to the DNR a tonnage fee surcharge on non-exempt disposed waste. The Authority's accounting policy is to exclude the tonnage fee surcharge collected and remitted from revenues and expenses.

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences

Authority employees accumulate a limited amount of earned but unused vacation and sick leave hours for subsequent use or for payment upon termination, death or retirement. The cost of vacation and sick leave accumulations are recorded as liabilities and expenses. The compensated absences liability, included in accrued payroll and employee benefits, has been computed based on rates of pay in effect at June 30, 2020 and 2019, respectively.

Landfill Closure and Postclosure Care Costs

Costs expected to be incurred in ultimately closing the present landfill site are being systematically provided for through charges to expense over the estimated useful life of the landfill on the basis of capacity used.

Investments and Investment Income

The Authority's investments and the methods used in determining the reported amounts are as follows:

<u>Type</u>	<u>Method</u>
Interest-earning investment contracts	
Nonnegotiable certificates of deposit	Cost
Debt securities	
U.S. Government Agency securities	
Maturity of one year or less when purchased	Amortized cost
Maturity of more than one year when purchased	Fair value based on quoted market prices

The nonnegotiable certificates of deposit and U.S. Treasury and U.S. Government Agency securities are nonparticipating contracts not significantly affected by impairment of the issuer's credit standing or other factors. The debt securities with a remaining maturity of one year or less when purchased are also not significantly affected by the issuer's credit standing or by other factors.

Investment income is reported as nonoperating revenue. Investment income includes interest income and the net increase (decrease) in the fair value of investments which includes realized and unrealized gains and losses on investments.

Net Pension Liability

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Iowa Public Employees' Retirement System (IPERS) and additions to/deductions from IPERS' fiduciary net position have been determined on the same basis as they are reported by IPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension expense and contributions from the employer after the measurement date but before the end of the employer's reporting period.

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (continued)**Deferred Inflows of Resources**

Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows of resources in the statements of net position consists of the unamortized items related to the Authority's pension plan.

Net Position

Net position is presented in the following three components:

Net investment in Capital Assets

Net investment in capital assets consists of capital assets, net of accumulated depreciation and amortization and reduced by liabilities that are attributable to the acquisition, construction, or improvement of those assets.

Restricted

This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. The Authority currently has reported restricted net position related to transfer station closure investments. Amounts related to an escrow agreement and amounts restricted for closure and postclosure care costs are reported net of the liabilities accrued related to these costs.

Unrestricted

Unrestricted net position has no externally imposed restrictions on use.

Accounting Estimates and Assumptions

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

NOTE 2 CASH AND INVESTMENTS

The Authority's deposits in banks at June 30, 2020 were entirely covered by federal depository insurance or the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

The Authority is authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the Board of Directors; prime eligible bankers acceptances; certain high rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district. The Authority's investment policy limits the amount that may be invested in one issuer (excluding U.S. Government obligations) to 25% of the portfolio.

NOTE 2 CASH AND INVESTMENTS (continued)

<u>Security Description</u>	<u>Investment Maturities as of June 30, 2020 (in Years)</u>			
	<u>Fair Value</u>	<u>Less Than 1</u>	<u>1 – 5</u>	<u>More Than 5</u>
Cash equivalents	\$64,445,696	\$64,445,696	\$ –	\$ –
FMCC	1,373,949	303,105	1,033,340	37,504
FHLB	2,489,554	507,525	1,982,029	–
FNMA	1,240,618	1,232,730	–	7,888
Certificates of deposit	<u>764,127</u>	<u>506,172</u>	<u>257,955</u>	<u>–</u>
	<u>\$70,313,944</u>	<u>\$66,995,228</u>	<u>\$3,273,324</u>	<u>\$ 45,392</u>

<u>Security Description</u>	<u>Investment Maturities as of June 30, 2019 (in Years)</u>			
	<u>Fair Value</u>	<u>Less Than 1</u>	<u>1 – 5</u>	<u>More Than 5</u>
Cash equivalents	\$13,755,798	\$13,755,798	\$ –	\$ –
Federal Farm Credit Bank	8,887,713	3,500,000	5,387,713	–
FMCC	8,470,640	2,070,299	5,400,341	–
FHLB	7,641,368	499,350	7,142,018	–
FNMA	5,227,092	398,480	4,775,412	53,200
Certificates of deposit	<u>2,163,687</u>	<u>947,479</u>	<u>1,216,208</u>	<u>–</u>
	<u>\$46,146,298</u>	<u>\$21,171,406</u>	<u>\$24,921,692</u>	<u>\$ 53,200</u>

The Authority uses the fair value hierarchy established by generally accepted accounting principles based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs.

The fair value measurements for the Authority's investments were determined using the quoted prices in active markets. (Level 1 inputs).

Credit Risk. The Authority's investment policy does not limit its investment portfolio based upon credit quality of the issuer. At June 30, 2020, all of the Authority's investments subject to credit quality ratings were rated AAA by Moody's Investor Service.

Interest Rate Risk. The Authority's investment policy limits the investing of operating funds (defined as funds reasonably expected to be expended within fifteen months) to instruments that mature within 397 days. Funds not identified as operating funds may be invested in instruments with maturities longer than 397 days, provided that the maturities are consistent with the needs and use of the Authority.

NOTE 3 ASSETS WHOSE USE IS LIMITED

Assets whose use is limited at June 30, 2020 and 2019 were limited for the following purposes:

	June 30	
	2020	2019
Legally restricted assets whose use is limited		
Closure and postclosure care costs	\$17,058,989	\$17,292,564
Transfer station closure	320,000	320,000
Under escrow agreement	393,269	680,320
Bond proceeds, for capital projects	<u>24,065,000</u>	<u>—</u>
Total	<u>41,837,258</u>	<u>18,292,884</u>
Board designated assets whose use is limited		
Capital projects	11,427,436	10,319,718
Environmental contingencies	<u>600,000</u>	<u>600,000</u>
	<u>12,027,436</u>	<u>10,919,718</u>
 Total assets whose use is limited	 <u>\$53,864,694</u>	 <u>\$29,212,602</u>

Assets designated by the Board of Directors for capital projects and environmental contingencies, represent assets set aside for these purposes. The Board retains control of these assets and may, at its discretion, subsequently use the assets for other purposes.

NOTE 4 CAPITAL ASSETS

During the year ended June 30, 2020, capital asset additions and disposals by type were as follows:

	Balance July 1, 2019	Additions	Disposals	Transfers	Balance June 30, 2020
Metro Park East					
Land	\$ 8,324,595	\$ —	\$ —	\$ —	\$ 8,324,595
Building	14,482,180	—	—	—	14,482,180
Landfill improvements	2,476,970	—	—	—	2,476,970
Landfill cell development	25,126,795	—	—	6,302,694	31,429,489
Wetlands treatment facility	4,408,832	—	—	—	4,408,832
	<u>54,819,372</u>	<u>—</u>	<u>—</u>	<u>6,302,694</u>	<u>61,122,066</u>
Metro Park West					
Land	4,651,249	—	—	—	4,651,249
Land improvements	440,357	13,935	—	—	454,292
Building	264,114	—	—	—	264,114
Landfill cell development	3,372,533	—	—	—	3,372,533
	<u>8,728,253</u>	<u>13,935</u>	<u>—</u>	<u>—</u>	<u>8,742,188</u>
Metro Northwest Transfer Station					
Land	1,899,162	—	—	—	1,899,162
Building	9,443,464	—	—	—	9,443,464
Land improvements	3,928,184	—	—	—	3,928,184
	<u>15,270,810</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>15,270,810</u>
Transfer Station					
Land	89,221	—	—	—	89,221
Land improvements	217,642	—	—	—	217,642
Building	5,036,064	—	—	—	5,036,064
	<u>5,342,927</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>5,342,927</u>
Metro Compost Center					
Leasehold improvements	1,507,780	—	—	—	1,507,780
Regional Collection Center					
Land	168,896	—	—	—	168,896
Building	3,056,843	40,730	—	—	3,097,573
	<u>3,225,739</u>	<u>40,730</u>	<u>—</u>	<u>—</u>	<u>3,266,469</u>
300 East Locust					
Land	498,000	—	—	—	498,000
Building	7,664,991	70,483	—	—	7,735,474
	<u>8,162,991</u>	<u>70,483</u>	<u>—</u>	<u>—</u>	<u>8,233,474</u>
Automobiles, trucks and other equipment					
Office equipment - Central Office and Landfills	1,551,539	48,924	—	47,324	1,647,787
Disposal	22,638,612	1,080,525	(111,259)	—	23,607,878
Transfer Station	4,888,740	1,249,624	(510,322)	—	5,628,042
Regional Collection Center	680,273	33,198	—	78,030	791,501
Recycling	4,384,886	—	—	—	4,384,886
Compost Facility	2,640,549	948,266	—	—	3,588,815
Metro Northwest Transfer Station	1,095,531	466,777	—	50,178	1,612,486
	<u>37,880,130</u>	<u>3,827,314</u>	<u>(621,581)</u>	<u>175,532</u>	<u>41,261,395</u>
Construction in progress	2,906,413	6,297,376	(7,044)	(6,478,226)	2,718,519
Totals	137,844,415	10,249,838	(628,625)	—	147,465,628
Less accumulated depreciation and amortization	(75,013,289)	(8,108,568)	621,576	—	(82,500,281)
Net capital assets	\$ 62,831,126	\$ 2,141,270	\$ (7,049)	\$ —	\$ 64,965,347

NOTE 4 CAPITAL ASSETS (continued)

During the year ended June 30, 2019, capital asset additions and disposals by type were as follows:

	Balance July 1, 2018	Additions	Disposals	Transfers	Balance June 30, 2019
Metro Park East					
Land	\$ 8,324,595	\$ —	\$ —	\$ —	\$ 8,324,595
Building	12,911,761	1,455,897	—	114,522	14,482,180
Landfill improvements	2,476,970	—	—	—	2,476,970
Landfill cell development	20,470,712	—	—	4,656,083	25,126,795
Wetlands treatment facility	4,408,832	—	—	—	4,408,832
	<u>48,592,870</u>	<u>1,455,897</u>	<u>—</u>	<u>4,770,605</u>	<u>54,819,372</u>
Metro Park West					
Land	4,651,249	—	—	—	4,651,249
Land improvements	440,357	—	—	—	440,357
Building	264,114	—	—	—	264,114
Landfill cell development	3,372,533	—	—	—	3,372,533
	<u>8,728,253</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>8,728,253</u>
Metro Northwest Transfer Station					
Land	1,899,162	—	—	—	1,899,162
Building	9,440,979	2,485	—	—	9,443,464
Land improvements	3,928,184	—	—	—	3,928,184
	<u>15,268,325</u>	<u>2,485</u>	<u>—</u>	<u>—</u>	<u>15,270,810</u>
Transfer Station					
Land	89,221	—	—	—	89,221
Land improvements	193,255	24,387	—	—	217,642
Building	3,967,288	11,300	—	1,067,476	5,036,064
	<u>4,249,764</u>	<u>35,687</u>	<u>—</u>	<u>1,057,476</u>	<u>5,342,927</u>
Metro Compost Center					
Leasehold improvements	1,507,780	—	—	—	1,507,780
Regional Collection Center					
Land	168,896	—	—	—	168,896
Building	3,020,807	36,036	—	—	3,056,843
	<u>3,189,703</u>	<u>36,036</u>	<u>—</u>	<u>—</u>	<u>3,225,739</u>
300 East Locust					
Land	498,000	—	—	—	498,000
Building	7,583,246	33,947	—	47,798	7,664,991
	<u>8,081,246</u>	<u>33,947</u>	<u>—</u>	<u>47,798</u>	<u>8,162,991</u>
Automobiles, trucks and other equipment					
Office equipment - Central Office and Landfills	1,290,608	260,931	—	—	1,551,539
Disposal	20,927,826	1,252,381	(66,303)	524,708	22,638,612
Transfer Station	4,548,232	340,508	—	—	4,888,740
Regional Collection Center	603,346	72,759	—	4,168	680,273
Recycling	4,384,886	—	—	—	4,384,886
Compost Facility	2,307,410	333,139	—	—	2,640,549
Metro Northwest Transfer Station	1,040,864	54,667	—	—	1,095,531
	<u>35,103,172</u>	<u>2,314,385</u>	<u>(66,303)</u>	<u>528,876</u>	<u>37,880,130</u>
Construction in progress	3,267,583	6,043,585	—	(6,404,755)	2,906,413
Totals	127,988,696	9,922,022	(66,303)	—	137,844,415
Less accumulated depreciation and amortization	(68,679,680)	(6,399,912)	66,303	—	(75,013,289)
Net capital assets	\$ 59,309,016	\$ 3,522,110	\$ —	\$ —	\$ 62,831,126

NOTE 4 CAPITAL ASSETS (continued)

Land with a carrying value of approximately \$9,415,000 was not used in the landfill operations as of June 30, 2020 and 2019. Of this amount, approximately \$7,500,000 was leased or farmed as farmland as of June 30, 2020 and 2019.

The Authority has entered into various construction contracts. The unpaid contract balances as of June 30, 2020 totaled approximately \$520,000 which will be paid from cash and investment reserves and other sources.

NOTE 5 NOTES PAYABLE

Notes payable at June 30, 2020 and 2019 are summarized as follows:

	<u>2020</u>	<u>2019</u>
General Obligation Capital Loan Notes Series 2020A	\$22,350,000	\$ —
General Obligation Capital Loan Notes Series 2020B	8,165,000	—
Taxable Revenue Note, Series 2014	—	8,222,058
Note payable	<u>—</u>	<u>734,267</u>
	30,515,000	8,956,325
Less current portion	(2,210,000)	(571,145)
Plus unamortized bond premium	<u>2,074,637</u>	<u>—</u>
Long-term debt	<u>\$30,379,637</u>	<u>\$8,385,180</u>

Taxable Revenue Note, Series 2014

A Taxable Revenue Note, Series 2014 was issued to a bank on June 25, 2014, for the purpose of building the Grimes Solid Waste Transfer Station. The note required monthly principal and interest payments which commenced on July 1, 2014 of \$62,243 through June 1, 2024, when all unpaid principal and interest are due. The note has a fixed interest rate of 4.28%. The note is secured by future net revenues of the Authority. The agreement contains certain covenants. The Authority was in compliance with all covenants at June 30, 2019. In June 2020, with the issuance of Series 2020 General Obligation Capital Loan Notes, the Note was paid in-full. The Authority was required to pay approximately \$480,000 in break funding fees for the pre-payment of the note. Interest expense on the note was \$320,596 and \$364,475 for the years ended June 30, 2020 and 2019, respectively.

Note payable

The Authority entered into a note payable for the purchase of the North Dallas Landfill in April 2009. The note is payable in annual installments of \$200,000 from April 2014 through 2023. Installment payments include principal and interest at 3.52%. In June 2020, with the issuance of Series 2020 General Obligation Capital Loan Notes, the note was paid in full. Interest expense on the note was \$20,964 and \$30,608 for the years ended June 30, 2020 and 2019, respectively.

General Obligation Capital Loan Notes, Series 2020

In June 2020, Polk County, Iowa issued General Obligation Capital Loan Notes, Series 2020A and 2020B of which \$22,350,000 and \$8,165,000, respectively, were allocable to the Authority. Proceeds from the notes will be used by the Authority to repay existing loan obligations and finance the Material Recovery Facility project. The Authority has pledged future net revenues to repay the Notes. The Notes require several covenants, including maintaining net revenues of at least 125% of the amount of principal and interest due annually and maintaining 75 days of unrestricted cash on hand at all times. At June 30, 2020 the outstanding balance of Series 2020A and 2020B Capital Loan Notes was \$22,350,000 and \$8,165,000, respectively.

NOTE 5 NOTES PAYABLE (continued)

Principal and interest maturities of the notes payable at June 30, 2020 are summarized as follows:

<u>Year ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 2,210,000	\$ 925,523	\$ 3,135,523
2022	2,420,000	881,900	3,301,900
2023	2,630,000	821,650	3,451,650
2024	2,850,000	752,100	3,602,100
2025	960,000	672,750	1,632,750
2026-2030	5,510,000	2,661,500	8,171,500
2031-2035	6,455,000	1,714,650	8,169,650
2036-2040	<u>7,480,000</u>	<u>686,400</u>	<u>8,166,400</u>
Totals	<u>\$30,515,000</u>	<u>\$9,116,473</u>	<u>\$39,631,473</u>

A summary of changes in notes payable for the year ended June 30, 2020 follows:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Principal payments</u>	<u>Ending balance</u>	<u>Amounts due within one year</u>
Taxable Revenue Note, Series 2014	\$8,222,058	\$ —	\$8,222,058	\$ —	\$ —
Note payable	734,267	—	734,267	—	—
GO Capital Loan Notes, Series 2020A	—	22,350,000	—	22,350,000	240,000
GO Capital Loan Notes, Series 2020B	<u>—</u>	<u>8,165,000</u>	<u>—</u>	<u>8,165,000</u>	<u>1,970,000</u>
Totals	<u>\$8,956,325</u>	<u>\$30,515,000</u>	<u>\$8,956,325</u>	<u>\$30,515,000</u>	<u>\$2,210,000</u>

A summary of changes in notes payable for the year ended June 30, 2019 follows:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Principal payments</u>	<u>Ending balance</u>	<u>Amounts due within one year</u>
Taxable Revenue Note, Series 2014	\$8,603,136	\$ —	\$ 381,078	\$8,222,058	\$ 396,991
Note payable	<u>902,499</u>	<u>—</u>	<u>168,232</u>	<u>734,267</u>	<u>174,154</u>
Totals	<u>\$9,505,635</u>	<u>\$ —</u>	<u>\$ 549,310</u>	<u>\$8,956,325</u>	<u>\$ 571,145</u>

NOTE 6 OPERATING LEASES

The Authority leases office space in its administrative building at 300 East Locust to various tenants under operating leases. At June 30, 2020, approximate future minimum lease payments receivable from noncancelable operating leases are as follows:

<u>Year ending June 30</u>	
2021	\$ 354,444
2022	211,866
2023	163,081
2024	<u>160,627</u>
	<u>\$ 890,018</u>

NOTE 7 CLOSURE AND POSTCLOSURE CARE COSTS

To comply with federal and state regulations, the Authority is required to complete a monitoring system plan and a closure/postclosure plan and to provide funding necessary to effect closure and postclosure care, including the proper monitoring and care of the landfill after closure. Environmental Protection Agency (EPA) requirements have established closure and thirty-year postclosure care requirements for all municipal solid waste landfills that receive waste after October 9, 1993. State governments are primarily responsible for implementation and enforcement of those requirements and have been given flexibility to tailor requirements to accommodate local conditions that exist. The effect of the EPA requirements is to commit landfill owners to perform certain closing functions and postclosure monitoring functions as a condition for the right to operate the landfill in the current period. The EPA requirements provide that when a landfill stops accepting waste, it must be covered with a minimum of twenty-four inches of earth to keep liquid away from the buried waste. Once the landfill is closed, the owner is responsible for maintaining the final cover, monitoring ground water and methane gas, and collecting and treating leachate (the liquid that drains out of waste) for thirty years.

The Authority is required to estimate total landfill closure and postclosure care costs and recognize a portion of these costs each year based on the percentage of estimated total landfill capacity used that period. Estimated total costs would consist of four components: (1) the cost of equipment and facilities used in postclosure monitoring and care, (2) the cost of final cover (material and labor), (3) the cost of monitoring the landfill during the postclosure period and (4) the cost of any environmental cleanup required after closure. Estimated total cost is based on the cost to purchase those services and equipment currently and is required to be updated annually for changes due to inflation or deflation, technology, or applicable laws or regulations.

The Authority's estimated closure and postclosure care liabilities are as follows as of June 30, 2020 and 2019:

	June 30	
	2020	2019
Postclosure care	\$ 8,283,166	\$ 9,273,292
Landfill closure	<u>8,775,823</u>	<u>8,019,272</u>
Totals	<u>\$17,058,989</u>	<u>\$17,292,564</u>

The provision for landfill closure and postclosure care costs recognized for the years ended June 30, 2020 and 2019 is as follows:

	Year ended June 30	
	2020	2019
Provision for postclosure care	\$ 113,900	\$1,091,628
Provision for landfill closure	<u>756,551</u>	<u>2,010,855</u>
Totals	<u>\$ 870,451</u>	<u>\$3,102,483</u>

The total closure and postclosure care costs for Metro Waste Authority have been estimated at approximately \$21,981,180 as of June 30, 2020, and the portion of the liability that has been recognized is \$17,058,989. This liability represents the cumulative amount reported to date based on the use of approximately 73 percent of the capacity of the developed landfill less payments for cell closure, with a remaining life of approximately 3.93 years. A provision for the above liability has been made on the Authority's statements of net position as of June 30, 2020 and 2019. The Authority has accumulated resources to fund these costs. They are included in assets whose use is limited on the statements of net position and total \$17,058,989 and \$17,292,564 as of June 30, 2020 and 2019, respectively.

NOTE 8 TRANSFER STATION CLOSURE CARE

To comply with state regulations, the Authority is required to complete a closure plan detailing how the transfer station will comply with proper disposal of all solid waste and litter at the site, cleaning the transfer station building, including the rinsing of all surfaces which have come in contact with solid waste or washwater, cleaning of all solid waste transport vehicles which will remain on site, including the rinsing of all surfaces which have come in contact with solid waste, and the removal and proper management of all washwater in the washwater management system.

To comply with state regulations, the Authority is required to maintain a closure account as financial assurance for the closure care costs. The effect of the state requirement is to commit landfill owners to perform certain closing functions as a condition for the right to operate the transfer station.

The total closure care costs for the Authority as of June 30, 2020 and 2019 have been estimated at \$320,000. The balance has been restricted and is fully funded at June 30, 2020 and 2019.

NOTE 9 SOLID WASTE TONNAGE FEES RETAINED

The Authority has established an account for restricting and using solid waste tonnage fees retained by the Authority in accordance with Chapter 455B.310 of the Code of Iowa. As of June 30, 2020 and 2019, there were no unspent amounts retained by the Authority.

NOTE 10 PENSION PLAN

Plan Description

IPERS is a cost-sharing multiple employer defined benefit pension plan administered by Iowa Public Employees' Retirement System. Membership is mandatory for employees of the Authority, except for those covered by another retirement system. IPERS issues a stand-alone financial report which is available to the public by mail at P.O. Box 9117, Des Moines, Iowa 50306-9117 or at www.ipers.org.

IPERS benefits are established under Iowa Code Chapter 97B and the administrative rules thereunder. Chapter 97B and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

Pension Benefits

A regular member may retire at normal retirement age and receive monthly benefits without an early-retirement reduction. Normal retirement age is age 65, any time after reaching age 62 with 20 or more years of covered employment, or when the member's years of service plus the member's age at the last birthday equals or exceeds 88, whichever comes first. These qualifications must be met on the member's first month of entitlement to benefits. Members cannot begin receiving retirement benefits before age 55. The formula used to calculate a regular member's monthly IPERS benefit includes:

- A multiplier (based on years of service).
- The member's highest five-year average salary. (For members with service before June 30, 2012, the highest three-year average salary as of that date will be used if it is greater than the highest five-year average salary.)

If a member retires before normal retirement age, the member's monthly retirement benefit will be permanently reduced by an early-retirement reduction. The early-retirement reduction is calculated differently for service earned before and after July 1, 2012. For service earned before July 1, 2012, the reduction is 0.25% for each month that the member receives benefits before the member's earliest normal retirement age. For service earned starting July 1, 2012, the reduction is 0.50% for each month that the member receives benefits before age 65.

NOTE 10 PENSION PLAN (continued)

Pension Benefits (continued)

Generally, once a member selects a benefit option, a monthly benefit is calculated and remains the same for the rest of the member's lifetime. However, to combat the effects of inflation, retirees who began receiving benefits prior to July 1990 receive a guaranteed dividend with their regular November benefit payments.

Disability and Death Benefits

A vested member who is awarded federal Social Security disability or Railroad Retirement disability benefits is eligible to claim IPERS benefits regardless of age. Disability benefits are not reduced for early retirement. If a member dies before retirement, the member's beneficiary will receive a lifetime annuity or a lump-sum payment equal to the present actuarial value of the member's accrued benefit or calculated with a set formula, whichever is greater. When a member dies after retirement, death benefits depend on the benefit option the member selected at retirement.

Contributions

Contribution rates are established by IPERS following the annual actuarial valuation, which applies IPERS' Contribution Rate Funding Policy and Actuarial Amortization Method. State statute limits the amount rates can increase or decrease each year to 1 percentage point. IPERS Contribution Rate Funding Policy requires that the actuarial contribution rate be determined using the "entry age normal" actuarial cost method and the actuarial assumptions and methods approved by the IPERS Investment Board. The actuarial contribution rate covers normal cost plus the unfunded actuarial liability payment based on a 30-year amortization period. The payment to amortize the unfunded actuarial liability is determined as a level percentage of payroll, based on the Actuarial Amortization Method adopted by the Investment Board.

In fiscal years 2020 and 2019, pursuant to the required rate, regular members contributed 6.29% of covered payroll and the Authority contributed 9.44% for a total rate of 15.73%.

The Authority's contributions to IPERS for the years ended June 30, 2020 and 2019 were \$524,669 and \$504,216, respectively.

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2020 and 2019, the Authority reported a liability of \$4,063,966 and \$4,513,275, respectively, for its proportionate share of the net pension liability. The Authority's net pension liability was measured as of June 30, 2019 and 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of those dates. The Authority's proportion of the net pension liability was based on the Authority's share of contributions to the pension plan relative to the contributions of all IPERS participating employers. The following table summarizes the change in the Authority's proportionate share:

	<u>Measurement Date</u>		
	<u>June 30</u>		
	<u>2019</u>	<u>2018</u>	<u>Change</u>
Authority's proportionate share	0.070181%	0.071320%	(0.001139)%
	<u>Measurement Date</u>		
	<u>June 30</u>		
	<u>2018</u>	<u>2017</u>	<u>Change</u>
Authority's proportionate share	0.071320%	0.070789%	0.000531%

NOTE 10 PENSION PLAN (continued)
Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

For the years ended June 30, 2020 and 2019, the Authority recognized pension expense of \$599,187 and \$637,660, respectively. At June 30, 2020 and 2019, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Pension Related Deferred			
	Outflows of Resources		Inflows of Resources	
	2020	2019	2020	2019
Difference between expected and actual experience	\$ 11,266	\$ 24,745	\$ 146,119	\$ 102,007
Change in assumptions	435,309	643,847	—	—
Net difference between projected and actual earnings on pension plan investments	—	—	457,960	124,010
Change in proportion and difference between Authority contributions and proportionate share of contributions	18,033	32,201	102,823	55,906
Authority contributions subsequent to the measurement date	<u>524,669</u>	<u>504,216</u>	<u>—</u>	<u>—</u>
Totals	<u>\$ 989,277</u>	<u>\$ 1,205,009</u>	<u>\$ 706,902</u>	<u>\$ 281,923</u>

\$524,669 and \$504,216 reported as deferred outflows of resources related to pensions resulting from the Authority contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the years ended June 30, 2021 and 2020, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30,

2021	\$ 70,539
2022	(119,324)
2023	(87,496)
2024	(89,235)
2025	<u>(16,778)</u>
Totals	<u>\$ (242,294)</u>

There were no non-employer contributing entities at IPERS.

NOTE 10 PENSION PLAN (continued)

Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of inflation (effective June 30, 2017)	2.60% per annum.
Rates of salary increase (effective June 30, 2017)	3.25 to 16.25% average, including inflation. Rates vary by membership group.
Long-term investment rate of return (effective June 30, 2017)	7.00% compounded annually, net of investment expense, including inflation.
Wage growth (effective June 30, 2017)	3.25% per annum, based on 2.60% inflation and 0.65% real wage inflation.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an economic assumption study dated March 24, 2017 and a demographic assumption study dated June 28, 2019.

Mortality rates used in the 2019 valuation were based on the RP-2014 Employee and Healthy Annuitant Tables with MP-2017 generational adjustments.

The long-term expected rate of return on IPERS' investments was determined using a building-block method in which best-estimate ranges of expected future real rates (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Core Plus Fixed Income	27.0%	1.71%
Domestic Equity	22.0	5.60
International Equity	15.0	6.08
Private Equity	11.0	10.13
Private Real Assets	7.5	4.76
Public Real Assets	7.0	2.81
Public Credit	3.5	3.32
Private Credit	3.0	3.01
Global Smart Beta equity	3.0	5.82
Cash	<u>1.0</u>	(0.21)
Total	<u>100.0%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 7.0%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the contractually required rate and that contributions from the Authority will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 10 PENSION PLAN (continued)

Sensitivity of the Authority's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Authority's proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the Authority's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate.

	1% Decrease (6.0%)	Discount Rate (7.0%)	1% Increase (8.0%)
Authority's proportionate share of the net pension liability as of June 30, 2020	<u>\$7,216,291</u>	<u>\$4,063,966</u>	<u>\$1,419,830</u>
Authority's proportionate share of the net pension liability as of June 30, 2019	<u>\$7,659,936</u>	<u>\$4,513,275</u>	<u>\$1,873,676</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued IPERS financial report which is available on IPERS' website at www.ipers.org.

Payables to the Pension Plan

At June 30, 2020 and 2019, the Authority reported payables to the defined benefit pension plan of approximately \$60,000, for legally required employer contributions and approximately \$40,000, for legally required employee contributions which had been withheld from employee wages but not yet remitted to IPERS for both of the years.

NOTE 11 RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts; theft, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by the purchase of commercial insurance. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The Authority assumes liability for any deductibles and claims in excess of coverage limitations.

The Authority is a member of the Iowa Communities Assurance Pool, as allowed by Chapter 670.7 of the Code of Iowa. The Iowa Communities Assurance Pool (Pool) is a local government risk-sharing pool whose 779 members include various governmental entities throughout the State of Iowa. The Pool was formed in August 1986 for the purpose of managing and funding third-party liability claims against its members. The Pool provides coverage and protection in the following categories: general liability, automobile liability, automobile physical damage, public officials' liability, police professional liability, property, inland marine, and boiler/machinery. There have been no reductions in insurance coverage from prior years.

Each member's annual casualty contributions to the Pool fund current operations and provide capital. Annual casualty operating contributions are those amounts necessary to fund, on a cash basis, the Pool's general and administrative expenses, claims, claims expenses and reinsurance expenses estimated for the fiscal year, plus all or any portion of any deficiency in capital. Capital contributions are made during the first six years of membership and are maintained at a level determined by the Board not to exceed 300% of basis rates.

NOTE 11 RISK MANAGEMENT (continued)

The Pool also provides property coverage. Members who elect such coverage make annual property operating contributions which are necessary to fund, on a cash basis, the Pool's general and administrative expenses, reinsurance premiums, losses and loss expenses for property risks estimated for the fiscal year, plus all or any portion of any deficiency in capital. Any year end operating surplus is transferred to capital. Deficiencies in operations are offset by transfers from capital and, if insufficient, by the subsequent year's member contributions.

The Authority's contributions to the risk pool are recorded as expenditures from its operating funds at the time of payment to the risk pool. The Authority's contributions to the Pool for the years ended June 30, 2020 and 2019 were \$241,355 and \$232,051, respectively.

The Pool uses reinsurance and excess risk-sharing agreements to reduce its exposure to large losses. The Pool retains general, automobile, police professional, and public officials' liability risks up to \$500,000 per claim. Claims exceeding \$500,000 are reinsured through reinsurance and excess risk-sharing agreements up to the amount of risk-sharing protection provided by the Authority's risk-sharing certificate. Property and automobile physical damage risks are retained by the Pool up to \$250,000 each occurrence, each location. Property risks exceeding \$250,000 are reinsured through reinsurance and excess risk-sharing agreements up to the amount of risk-sharing protection provided by the Authority's risk-sharing certificate.

The Pool's intergovernmental contract with its members provides that in the event a casualty claim, property loss or series of claims or losses exceeds the amount of risk-sharing protection provided by the Authority's risk-sharing certificate, or in the event a casualty claim, property loss or series of claims or losses exhausts the Pool's funds and any excess risk-sharing recoveries, then payment of such claims or losses shall be the obligation of the respective individual member against whom the claim was made or the loss was incurred.

The Authority does not report a liability for losses in excess of reinsurance or excess risk-sharing recoveries unless it is deemed probable such losses have occurred and the amount of such loss can be reasonably estimated. Accordingly, at June 30, 2020 and 2019, no liability has been recorded in the Authority's financial statements. As of June 30, 2020 and 2019, settled claims have not exceeded the risk pool or reinsurance coverage since the Pool's inception.

Members agree to continue membership in the Pool for a period of not less than one full year. After such period, a member who has given 60 days' prior written notice may withdraw from the Pool. Upon withdrawal, payments for all casualty claims and claims expenses become the sole responsibility of the withdrawing member, regardless of whether a claim was incurred or reported prior to the member's withdrawal. Upon withdrawal, a formula set forth in the Pool's intergovernmental contract with its members is applied to determine the amount (if any) to be refunded to the withdrawing member.

NOTE 12 CONTINGENCIES

The Authority is subject to constantly changing laws and regulations at both the federal and state levels. These regulations and related enforcement activities reflect a continuing public and governmental concern in providing for environmentally sound solid and chemical waste collection, transportation, storage, treatment and disposal practices. The impact of present and developing laws, regulations and enforcement activities upon the Authority's future capital and operating costs cannot reasonably be estimated, but management believes that such costs may be significant. In addition, there are a number of inherent risks and uncertainties in operating landfill, transfer station, regional collection and composting sites, with related environmental impact challenges possible. However, the future effect, if any, on the Authority cannot be foreseen at the present time.

On March 11, 2020, the World Health Organization declared the novel coronavirus (COVID-19) outbreak a global pandemic. The pandemic has resulted in economic disruptions and uncertainties across the global economy. The Authority is unable to predict the overall impact that the pandemic will ultimately have on its operations, liquidity, and capital resources.

NOTE 13 CONCENTRATION OF CREDIT RISK

At June 30, 2020, receivables from three customers totaled approximately \$980,000, or 28% of total net receivables.

At June 30, 2019, receivables from three customers totaled approximately \$940,000, or 34% of total net receivables.

REQUIRED SUPPLEMENTARY INFORMATION

Metro Waste Authority
SCHEDULE OF THE AUTHORITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Iowa Public Employees' Retirement System
(In Thousands)
Required Supplementary Information

	June 30					
	2020	2019	2018	2017	2016	2015
Authority's proportion of the net pension liability	.070181%	.071320%	.070789%	.071600%	.071212%	.074213%
Authority's proportionate share of the net pension liability	\$4,064	\$4,513	\$4,715	\$4,506	\$3,518	\$2,943
Authority's covered payroll	\$5,558	\$5,341	\$5,384	\$5,383	\$5,248	\$4,928
Authority's proportionate share of the net pension liability as a percentage of its covered payroll	73%	84%	88%	84%	67%	60%
IPERS' net position as a percentage of the total pension liability	85%	83%	82%	81%	85%	88%

*In accordance with GASB Statement No. 68, the amounts presented for each fiscal year were determined as of June 30 of the preceding fiscal year.

Metro Waste Authority
SCHEDULE OF AUTHORITY PENSION CONTRIBUTIONS
Iowa Public Employees' Retirement System
(In Thousands)
Required Supplementary Information

	Year ended June 30			
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Statutorily required contribution	\$ 525	\$ 504	\$ 480	\$ 473
Contributions in relation to the statutorily required contribution	<u>525</u>	<u>504</u>	<u>480</u>	<u>473</u>
Contribution deficiency (excess)	\$ <u><u>—</u></u>	\$ <u><u>—</u></u>	\$ <u><u>—</u></u>	\$ <u><u>—</u></u>
Authority's covered payroll	\$5,558	\$5,341	\$5,384	\$5,383
Contributions as a percentage of covered payroll	9.4%	9.4%	8.9%	8.8%

See accompanying notes to required supplementary information - pension liability.

Year ended June 30					
<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 463	\$ 439	\$ 434	\$ 404	\$ 363	\$ 295
<u>463</u>	<u>439</u>	<u>434</u>	<u>404</u>	<u>363</u>	<u>295</u>
\$ <u><u>—</u></u>	<u><u>—</u></u>	\$ <u><u>—</u></u>	\$ <u><u>—</u></u>	\$ <u><u>—</u></u>	\$ <u><u>—</u></u>
\$5,248	\$4,928	\$4,884	\$4,635	\$4,497	\$4,250
8.8%	8.9%	8.9%	8.7%	8.1%	6.9%

Metro Waste Authority
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – PENSION LIABILITY
Year ended June 30, 2020

CHANGES OF BENEFIT TERMS

There are no significant changes in benefit terms.

CHANGES OF ASSUMPTIONS

The 2018 valuation implemented the following refinements as a result of a demographic assumption study dated June 28, 2018:

- Changed mortality assumptions to the RP-2014 mortality tables with mortality improvements modeled using Scale MP-2017.
- Adjusted retirement rates.
- Lowered disability rates.
- Adjusted the probability of a vested Regular member electing to receive a deferred benefit.
- Adjusted the merit component of the salary increase assumption.

The 2017 valuation implemented the following refinements as a result of an experience study dated March 24, 2017:

- Decreased the inflation assumption from 3.00% to 2.60%.
- Decreased the assumed rate of interest on member accounts from 3.75% to 3.50% per year.
- Decreased the discount rate from 7.50% to 7.00%.
- Decreased the wage growth assumption from 4.00% to 3.25%.
- Decreased the payroll growth assumption from 4.00% to 3.25%.

The 2014 valuation implemented the following refinements as a result of a quadrennial experience study:

- Decreased the inflation assumption from 3.25% to 3.00%.
- Decreased the assumed rate of interest on member accounts from 4.00% to 3.75% per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- Moved from an open 30 year amortization period to a closed 30 year amortization period for the Unfunded Actuarial Liability (UAL) beginning June 30, 2014. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate closed 20 year period.

INDEPENDENT AUDITOR'S REPORT ON THE SUPPLEMENTARY INFORMATION

Board of Directors
Metro Waste Authority
Des Moines, Iowa

We have audited the financial statements of Metro Waste Authority as of and for the years ended June 30, 2020 and 2019, and our report thereon dated _____, 2020, which expressed an unmodified opinion on those financial statements, appears on pages 4 and 5. Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The following supplementary information, is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information, except for the portion marked "unaudited", has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole. The information marked "unaudited" has not been subjected to the auditing procedures applied in the audits of the financial statements, and, accordingly, we do not express an opinion or provide any assurance on it. We previously audited the years ended June 30, 2010 through 2018, and expressed unmodified opinions on those financial statements.

DENMAN & COMPANY, LLP

West Des Moines, Iowa
_____, 2020

Metro Waste Authority
COMBINING STATEMENT OF REVENUES AND EXPENSES, BY DEPARTMENT
Year ended June 30, 2020

	<u>Combined</u>	<u>Metro Park East Landfill</u>
REVENUES		
Tipping fees, service fees and rental revenue	\$40,902,064	\$16,614,273
EXPENSES		
Operating expenses (excluding depreciation and amortization)	25,003,038	6,166,197
Provision for landfill closure and postclosure care costs	<u>870,451</u>	<u>143,718</u>
Total operating expenses	<u>25,873,489</u>	<u>6,309,915</u>
Operating income (loss) before depreciation and amortization	<u>15,028,575</u>	<u>10,304,358</u>
DEPRECIATION AND AMORTIZATION		
Depreciation	5,457,131	2,699,903
Amortization	<u>2,651,437</u>	<u>2,353,522</u>
	<u>8,108,568</u>	<u>5,053,425</u>
Operating income (loss)	<u>6,920,007</u>	<u>5,250,933</u>
NONOPERATING REVENUES (EXPENSES)		
Farm income, net of related expenses	1,845	(819)
Grant revenue	102,678	102,678
Investment income (loss)	800,220	—
Gain on sale of capital assets	127,965	—
Interest expense	(341,560)	—
Debt issuance cost	(782,367)	—
Other	<u>151,912</u>	<u>91,224</u>
Total nonoperating revenues (expenses)	<u>60,693</u>	<u>193,083</u>
Increase (decrease) in net position	<u>\$ 6,980,700</u>	<u>\$ 5,444,016</u>

*Included in administration is activity of the central office, grant programs, engineering studies, and other miscellaneous Authority activity.

<u>Metro Park West Landfill</u>	<u>Metro Transfer Station</u>	<u>Metro Compost Center</u>	<u>Regional Collection Center</u>	<u>Recycling</u>	<u>Rental- 300 East Locust</u>	<u>Administration*</u>
\$1,474,870	\$10,278,827	\$ 3,164,022	\$ 646,759	\$4,625,196	\$ 610,428	\$3,487,689
785,957	2,887,828	2,841,027	914,470	4,994,134	465,126	5,948,299
<u>726,733</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
<u>1,512,690</u>	<u>2,887,828</u>	<u>2,841,027</u>	<u>914,470</u>	<u>4,994,134</u>	<u>465,126</u>	<u>5,948,299</u>
<u>(37,820)</u>	<u>7,390,999</u>	<u>322,995</u>	<u>(267,711)</u>	<u>(368,938)</u>	<u>145,302</u>	<u>(2,460,610)</u>
161,614	1,801,390	305,761	173,697	21,435	199,343	93,988
<u>297,915</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
<u>459,529</u>	<u>1,801,390</u>	<u>305,761</u>	<u>173,697</u>	<u>21,435</u>	<u>199,343</u>	<u>93,988</u>
<u>(497,349)</u>	<u>5,589,609</u>	<u>17,234</u>	<u>(441,408)</u>	<u>(390,373)</u>	<u>(54,041)</u>	<u>(2,554,598)</u>
2,664	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	800,220
—	—	—	—	—	—	127,965
(20,964)	(320,596)	—	—	—	—	—
—	—	—	—	—	—	(782,367)
—	—	—	1,348	—	—	59,340
<u>(18,300)</u>	<u>(320,596)</u>	<u>—</u>	<u>1,348</u>	<u>—</u>	<u>—</u>	<u>205,158</u>
<u>\$ (515,649)</u>	<u>\$ 5,269,013</u>	<u>\$ 17,234</u>	<u>\$ (440,060)</u>	<u>\$ (390,373)</u>	<u>\$ (54,041)</u>	<u>\$ (2,349,440)</u>

Metro Waste Authority
COMBINING SUMMARY OF OPERATING EXPENSES, EXCLUDING
DEPRECIATION AND AMORTIZATION, BY DEPARTMENT
Year ended June 30, 2020

	<u>Combined</u>	<u>Metro Park East Landfill</u>
Salaries	\$5,751,782	\$2,102,027
Payroll taxes	432,958	163,970
Benefits	1,694,265	639,366
Site maintenance	587,068	279,020
Recycling programs	7,585,566	—
Vehicle repairs and maintenance	1,036,731	460,485
Vehicle fuel	875,802	497,787
Computer maintenance	162,171	43,201
Minor equipment	67,040	51,876
Professional services	615,891	693
Engineering services	233,015	175,814
Graphics design/contract printing	15,885	262
Contract disposal	464,470	207,557
Property taxes and host fees	366,397	120,047
Telephone and utilities	301,015	101,781
Building and office supplies	301,266	107,826
Advertising	321,829	37,988
Travel	35,416	1,548
Postage	17,101	616
Credit card discount	327,821	327,821
Miscellaneous	84,066	15,855
Insurance	241,355	82,375
Leachate processing	877,319	746,145
Machinery and equipment rental	2,899	2,137
Office and facilities rent	200,199	—
Yard waste collection and bags	2,389,990	—
Community cleanup grants	13,000	—
Environmental Management System	<u>721</u>	<u>—</u>
Total operating expenses, excluding depreciation and amortization	<u>\$25,003,038</u>	<u>\$6,166,197</u>

*Included in administration is activity of the central office, grant programs, engineering studies, and all other miscellaneous Authority activity.

Metro Park West Landfill	Metro Transfer Station	Metro Compost Center	Regional Collection Center	Recycling	Rental- 300 East Locust	Administration*
\$ 360,381	\$1,334,207	\$ 194,281	\$ 386,657	\$ 365,133	\$ —	\$1,009,096
23,101	103,513	14,941	29,558	26,223	—	71,652
84,499	359,133	57,406	138,337	109,307	—	306,217
14,862	85,675	3,240	30,353	18,891	148,327	6,700
—	—	—	—	4,161,494	—	3,424,072
37,795	450,943	38,524	11,154	37,830	—	—
27,202	315,072	25,998	7,530	—	—	2,213
5,989	(2,969)	322	4,163	—	—	111,465
2,656	4,507	149	7,744	108	—	—
2,000	—	—	—	47,460	—	565,738
50,752	6,449	—	—	—	—	—
—	—	4,818	—	8,204	—	2,601
—	—	—	147,622	108,390	901	—
—	46,365	—	18,724	—	181,261	—
16,585	58,894	2,948	26,910	—	57,557	36,340
10,420	70,144	495	27,120	1,188	45,640	38,433
737	2,591	61,709	48,029	97,010	—	73,765
870	—	525	1,125	16	—	31,332
99	—	—	22	1,488	—	14,876
—	—	—	—	—	—	—
(322)	14,919	1,625	1,577	—	3,104	47,308
17,109	38,385	17,389	27,131	11,392	28,336	19,238
131,174	—	—	—	—	—	—
48	—	—	714	—	—	—
—	—	26,667	—	—	—	173,532
—	—	2,389,990	—	—	—	—
—	—	—	—	—	—	13,000
—	—	—	—	—	—	721
<u>\$ 785,957</u>	<u>\$2,887,828</u>	<u>\$2,841,027</u>	<u>\$ 914,470</u>	<u>\$4,994,134</u>	<u>\$ 465,126</u>	<u>\$5,948,299</u>

Metro Waste Authority
SUMMARY OF HISTORICAL OPERATING INFORMATION

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>Year ended 2017</u>
REVENUES	\$40,902,064	\$37,793,275	\$37,672,758	\$36,078,013
EXPENSES				
Operating expenses (excluding depreciation and amortization)	25,003,038	24,387,973	23,165,492	22,694,201
Provision for landfill closure and postclosure care costs	<u>870,451</u>	<u>3,102,483</u>	<u>3,225,229</u>	<u>1,492,485</u>
Operating income before depreciation and amortization	<u>15,028,575</u>	<u>10,302,819</u>	<u>11,282,037</u>	<u>11,891,327</u>
DEPRECIATION AND AMORTIZATION				
Depreciation	5,457,131	5,442,460	5,164,811	4,909,781
Amortization	<u>2,651,437</u>	<u>957,452</u>	<u>1,081,891</u>	<u>1,903,815</u>
	<u>8,108,568</u>	<u>6,399,912</u>	<u>6,246,702</u>	<u>6,813,596</u>
Operating income	<u>6,920,007</u>	<u>3,902,907</u>	<u>5,035,335</u>	<u>5,077,731</u>
NONOPERATING REVENUES (EXPENSES)				
Farm income (loss), net of related expenses	1,845	44,876	91,946	213,447
Investment income (loss)	800,220	1,512,896	136,672	3,634
Gain (loss) on sale of capital assets	127,965	2,456	126,099	(123,018)
Interest expense	(341,560)	(395,075)	(418,164)	(453,663)
Debt issuance cost	(782,367)	—	—	—
Other	<u>254,590</u>	<u>62,506</u>	<u>70,523</u>	<u>207,610</u>
Total nonoperating revenues (expenses)	<u>60,693</u>	<u>1,227,659</u>	<u>7,076</u>	<u>(151,990)</u>
Increase in net position	<u>\$ 6,980,700</u>	<u>\$ 5,130,566</u>	<u>\$ 5,042,411</u>	<u>\$ 4,925,741</u>
Percent increase (decrease) from prior period				
Revenues	8.23%	0.32%	4.42%	4.12%
Operating expenses excluding depreciation and amortization	2.52%	5.28%	2.08%	0.14%
Provision for depreciation and amortization	26.70%	2.45%	(8.32)%	21.33%
Tonnage delivered to landfill (unaudited)	792,966	741,382	750,706	710,050
Compost tonnage (unaudited)	40,865	34,783	35,128	35,479

* During 2016, the Authority opened new cells at Metro Park East and Metro Park West and introduced a new method of compacting. These activities increased the capacity of the landfill and decreased costs.

June 30						
2016*	2015	2014	2013	2012	2011	2010
\$34,651,660	\$33,097,552	\$30,622,815	\$26,865,810	\$26,118,067	\$24,709,213	\$22,476,221
22,663,100	20,991,551	21,069,975	19,084,041	17,871,941	16,227,319	15,489,209
<u>(1,640,601)</u>	<u>1,300,385</u>	<u>1,548,092</u>	<u>1,543,947</u>	<u>1,351,195</u>	<u>1,768,088</u>	<u>1,407,606</u>
<u>13,629,161</u>	<u>10,805,616</u>	<u>8,004,748</u>	<u>6,237,822</u>	<u>6,894,931</u>	<u>6,713,806</u>	<u>5,579,406</u>
4,231,989	4,176,241	3,877,283	3,513,636	3,877,884	3,445,727	3,298,212
<u>1,383,954</u>	<u>1,326,790</u>	<u>1,862,711</u>	<u>1,794,940</u>	<u>1,873,668</u>	<u>1,880,017</u>	<u>2,188,400</u>
<u>5,615,943</u>	<u>5,503,031</u>	<u>5,739,994</u>	<u>5,308,576</u>	<u>5,751,552</u>	<u>5,325,744</u>	<u>5,486,612</u>
<u>8,013,218</u>	<u>5,302,585</u>	<u>2,264,754</u>	<u>929,246</u>	<u>1,143,379</u>	<u>1,388,062</u>	<u>92,794</u>
101,745	68,180	21,439	102,095	184,253	50,372	107,322
717,082	565,037	474,451	(344,085)	416,862	325,172	655,857
—	267,062	(238,539)	8,640	30,509	8,312	4,170
(493,018)	(534,252)	(144,913)	(161,084)	(196,526)	(227,012)	(254,632)
—	—	—	—	—	—	—
<u>4,333</u>	<u>9,856</u>	<u>7,519</u>	<u>26,079</u>	<u>21,669</u>	<u>108,359</u>	<u>56,740</u>
<u>330,142</u>	<u>375,883</u>	<u>119,957</u>	<u>(368,355)</u>	<u>456,767</u>	<u>265,203</u>	<u>569,457</u>
\$ <u>8,343,360</u>	\$ <u>5,678,468</u>	\$ <u>2,384,711</u>	\$ <u>560,891</u>	\$ <u>1,600,146</u>	\$ <u>1,653,265</u>	\$ <u>662,251</u>
4.69%	8.08%	13.98%	2.86%	5.70%	9.93%	0.63%
7.96%	(0.37)%	10.37%	6.78%	10.13%	4.77%	(1.44)%
2.05%	(4.13)%	8.13%	(7.70)%	8.00%	(2.93)%	8.69%
685,898	673,870	629,003	575,553	551,228	561,792	548,384
47,221	48,747	35,566	32,611	32,937	32,569	32,664

**INDEPENDENT AUDITOR'S 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
Metro Waste Authority
Des Moines, Iowa

We have audited, 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, the financial statements of Metro Waste Authority as of and for the year ended June 30, 2020, and the related notes to financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated _____, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Metro Waste Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority'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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Authority'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 Metro Waste Authority'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 determination of financial statement amounts. 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*.

Comments involving statutory and other legal matters about the Authority's operations for the year ended June 30, 2020 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the Authority. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

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 the Authority's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DENMAN & COMPANY, LLP

West Des Moines, Iowa
, 2020

**Metro Waste Authority
SCHEDULE OF FINDINGS
Year ended June 30, 2020**

Part I—Findings Related to the Financial Statements

INTERNAL CONTROL DEFICIENCIES

No matters were noted.

INSTANCES OF NONCOMPLIANCE

No matters were noted.

**Metro Waste Authority
SCHEDULE OF FINDINGS (continued)
Year ended June 30, 2020**

Part II—Findings Related to Required Statutory Reporting

20-ii-A QUESTIONABLE EXPENSES

No questionable expenditures of Authority funds were noted.

20-ii-B TRAVEL EXPENSE

No expenditures of Authority money for travel expenses of spouses of Authority officials or employees were noted.

20-ii-C RESTRICTED DONOR ACTIVITY

No transactions were noted between the Authority, Authority officials,, Authority employees and restricted donors, in compliance with Chapter 65B of the Code of Iowa.

20-ii-D BOARD MINUTES

No transactions were found that we believe should have been approved in the Authority minutes but were not.

20-ii-E DEPOSITS AND INVESTMENTS

No instances of noncompliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and the Authority's investment policy were noted.

20-ii-F SOLID WASTE FEES RETAINAGE

No instances of noncompliance with the solid waste fees used or retained in accordance with Chapter 455B.310 of the Code of Iowa were noted.

20-ii-G FINANCIAL ASSURANCE

The Authority has elected to demonstrate financial assurance for closure and postclosure care by establishing a local government dedicated fund and through the local government financial test mechanism, both as provided in Chapter 567-113.14(6) of the Iowa Administration Code (IAC). The local government financial test mechanism is in place to assure those costs not covered by the dedicated fund mechanism. Financial assurance is demonstrated as follows:

	<u>Closure/ Postclosure Care</u>
Total estimated costs for closure and postclosure care	\$21,981,180
Less: Amount Authority has restricted for closure and postclosure care (dedicated fund mechanism)	<u>17,404,927</u>
Remaining costs to be assured through the local government financial test	<u>\$ 4,576,253</u>
Financial assurance through the local government financial test	<u>\$ 4,576,253</u>

Metro Waste Authority Board
Monthly Board Meeting
November 18, 2020
AGENDA ITEM 16

ITEM:

Approval of Acknowledgement of Bond Reimbursement Payment to Polk County.

SUMMARY:

This payment is the first of two semiannual payments to Polk County for bond proceeds related to the Material Recovery Facility (MRF) and refinance of the Metro Northwest Transfer Station (MNTS).

DISCUSSION POINTS:

Payment to Polk County for bond issuance for the MRF and refinance of MNTS are scheduled semiannually, in November and May, until May 2040. Each November payment will be an interest only payment, and each May payment will include principal and interest. The first payment, scheduled for November 20, 2020, will be \$458,875.50.

This initial payment will be part of the regular board agenda. However, all future payments will be included on the respective months' consent agenda, as discussed during the November 4, 2020, executive finance committee meeting.

STAFF RECOMMENDATION:

Staff recommends approval.

CONTACT:

Joel Etienne, finance administrator, 515.323.6506