



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

MEMORANDUM

DATE: February 13, 2026

TO: MWA Board Members

CC: MWA Staff

FROM: Michael McCoy, Chief Executive Officer

RE: Wednesday, February 18, 2026, Board Meeting

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This month's board meeting is scheduled for Wednesday, February 18, 2026, at 5:45 pm in the boardroom 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 323.6535 (w). 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 02-26-06 – Approval to Extend Ground Lease Agreement with Array Digital Infrastructure (formerly known as US Cellular) – Action for Approval**

This agreement provides Array with easement rights as needed to ensure the continued operation of their equipment and compensates Metro Waste Authority for use of the space. The extension, if approved, will extend for five additional five-year terms. The total lease payments expected over the life of the extension period will be \$615,000. Staff recommend approval.

12. **Resolution 02-26-07 – Approval to Extend Scrap Tire Collection Agreement with ASI, Inc. – Action for Approval**

Extension of contract with Ankeny Sanitation, Inc. (ASI), to provide containers and hauling for the collection of scrap tires from drop-off events for communities in MWA's planning area. Staff recommend approval.

13. **Resolution 02-26-08 – Approval to Purchase Bulk Belting and Belting Tools for Metro Recycling Facility – Action for Approval**

This initiative involves procuring bulk belting (focusing on critical spares), customized dedicated storage infrastructure, and specialized belting tools for Metro Recycling Facility. By maintaining on-site inventory of long-lead-time belts, storage solutions to preserve belt quality, and repair tools, we can perform in-house maintenance and replacements swiftly. This reduces reliance on external vendors and enables faster response times. Staff recommend approval.

14. Resolution 02-26-09 – Approval to Purchase Containers for Recycling Operations – Action for Approval

Containers are currently utilized for single stream (SS) and clean old corrugated (OCC) recycling programs, along with supporting scrap metal, tire, and appliance recycling. Due to material volumes, our existing container inventory is rapidly being consumed. Replenishing inventory will ensure we can immediately accommodate operational needs without service disruptions. Staff recommend approval.

Regular Agenda Items for Approval

15. Resolution 02-26-10 – Approval of Metro Waste Authority FY25 Audit Report – Action Item

The audit committee met on Wednesday, Feb. 4, 2026, with Robert Endriss from Denman and Company, LLP, to review a preliminary draft of the FY25 audit report. The audit result was a clean opinion with no qualifications as to the accuracy of the financial statements taken as a whole. There were no concerns with respect to the financials and no findings of internal control weaknesses. There was one item noted related to the publication of board meeting minutes where in one instance our publication did not occur within the twenty-day period required by statute. A copy of the final report is included in the Board packet, along with the required governance letter. Staff recommend approval.

16. Resolution 02-26-11 – Approval to Award Metro Park West Landfill P-67 Cell E Construction – Action Item

Five bids were received in response to a request for proposals for Metro Park West Landfill Cell E Construction, as well as alternate work to support the long-term operational needs at the site. After careful evaluation, an award to Ryan Incorporated Central (Ryan Central) is recommended at a total cost of \$8,547,955. Staff recommend approval.

17. Resolution 02-26-12 – Approval to Award Construction Quality Assurance for Metro Park West Landfill P-67 Cell E Construction– Action Item

The Iowa Department of Natural Resources regulations require that a third-party Professional Engineer observe and submit reports that certify a cell is constructed in accordance with the approved plans and specifications. Construction Quality Assurance (CQA) will provide this required oversight, as well as contract administration, required documentation, and certification. Staff solicited proposals and received two responses. HDR Engineering Inc. was the lowest bidder, brings extensive knowledge of the site, and prepared the specifications for construction of Cell E. Staff recommend approval.



**Board of Directors
2026 Calendar Year**

Rob Sarchet
Chair

Susan Skeries
Vice-Chair

Dean O'Connor
Altoona

Joe Ruddy
Ankeny

Tara Cox
Bondurant

Ted Weaver
Clive

Rob Barron
Des Moines

Jill Edler
Elkhart

Laurie DePhillips
Grimes

Bryan Burkhardt
Johnston

Tony Jensen
Mitchellville

Andy Boerjan
Norwalk

Konnor Hodges
Pleasant Hill

Rob Sarchet
Polk City

Mark Holm
Polk County

Clinton Webster
Runnells

Patricia Boddy
Urbandale

Doug Loots
West Des Moines

Susan Skeries
Windsor Heights

Michael McCoy
Chief Executive Officer

**Metro Waste Authority
Board Meeting
February 18, 2026**

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

Agenda

1. Call to Order, Roll Call
2. Resolution 02-26-01 – Approval of MWA Board of Directors Officers for Calendar Year 2026 – Action Item
3. Approval of Regular Agenda
4. 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:

5. Approval of Consent Agenda – Items 5 through 14
6. Consideration of Minutes December 2025, Metro Waste Authority Board Meeting – Action for Approval
7. Resolution 02-26-02 – Consideration of November 2025, Financial Statements – Action to Receive and File
8. Resolution 02-26-03 – Consideration of December 2025, Financial Statements – Action to Receive and File
9. Resolution 02-26-04 – Consideration of December 2025, Monthly Expenditures – Action for Approval
10. Resolution 02-26-05 – Consideration of January 2026, Monthly Expenditures – Action for Approval
11. Resolution 02-26-06 – Approval to Extend Ground Lease Agreement with Array Digital Infrastructure (formerly known as US Cellular) – Action for Approval
12. Resolution 02-26-07 – Approval to Extend Scrap Tire Collection Agreement with ASI, Inc. – Action for Approval
13. Resolution 02-26-08 – Approval to Purchase Bulk Belting and Belting Tools for Metro Recycling Facility – Action for Approval
14. Resolution 02-26-09 – Approval to Purchase Containers for Recycling Operations – Action for Approval

END CONSENT AGENDA

Regular Agenda Items

MWA Board Meeting
February 18, 2026

15. Resolution 02-26-10 – Approval of Metro Waste Authority FY25 Audit Report – Action Item
16. Resolution 02-26-11 – Approval to Award Metro Park West Landfill P-67 Cell E Construction – Action Item
17. Resolution 02-26-12 – Approval to Award Construction Quality Assurance for Metro Park West Landfill P-67 Cell E Construction – Action Item
18. Presentation: Metro Park East Landfill Expansion
19. Discussion: Avian Influenza
20. Director's Report
21. Chair's Report
22. General Board Discussion and Other Business
23. Adjournment

March Executive/Finance Meeting: March 4, 2026, MWA Central Office, 300 E. Locust Street, Ste 100, Des Moines, Iowa 50309, 12:00 pm.

March Board Meeting: March 25, 2026, MWA Central Office, 300 E. Locust Street, Ste. 100, Des Moines, Iowa 50309, 5:45 pm.

December 17, 2025, Unofficial Metro Waste Authority Board Meeting Minutes

1. Call to Order

The meeting was held at Metro Waste Authority's Central Office. Rob Sarchet, chair, called the December 17, 2025, Metro Waste Authority Board Meeting to order at 5:45 pm. A quorum was present.

Roll Call – MWA Board Representatives/Alternates in Attendance

Dean O'Connor, Altoona – In Person
Ted Weaver, Clive – In Person
Joe Gatto, Des Moines – In Person
Jill Edler, Elkhart – Virtual
Bryan Burkhardt, Johnston – Virtual
Ed Kuhl, Norwalk – Virtual
Konnor Hodges, Pleasant Hill – Virtual
Rob Sarchet, Polk City – In Person
Mark Holm, Polk County – Virtual
Patricia Boddy, Urbandale – Virtual
Doug Loots, West Des Moines – In Person
Susan Skeries, Windsor Heights – In Person

2. Regular Agenda

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 10

Moved by Altoona, seconded by Des Moines to approve Consent Agenda Items 4 through 10. Motion carried unanimously by voice vote.

5. Consideration of Minutes November 2025, Metro Waste Authority Board Meeting – Action for Approval

6. Resolution 12-25-01 – Consideration of October 2025, Financial Statements – Action to Receive and File

7. Resolution 12-25-02– Consideration of November 2025, Monthly Expenditures – Action to Receive and File

8. Resolution 12-25-03 – Approval to Extend Compost It! Yard Waste Bag Vendor Agreement – Action for Approval

9. Resolution 12-25-04 – Approval to Extend Compost It! Yard Waste Bag Warehousing and Delivery Agreement – Action for Approval
10. Approval of Extension of Rate Agreement for Waste Classified as “Special Waste” with Prairie Meadows Racetrack and Casino, Inc.

END CONSENT AGENDA

Regular Agenda Items

11. Resolution 12-25-06 – Approval to Purchase MT-14 Rollerblade Mobile Track for Metro Park East Landfill – Action Item
Doug Hughes, landfill operations manager, discussed the purchase of a Roller Blade for Metro Park East Landfill.

Moved by Altoona, seconded by Des Moines to approve Resolution 12-25-06. Motion carried unanimously by voice vote.
12. Resolution 12-25-07 – Approval of FY27 Budget– Action Item
Kirk Irwin, chief financial officer, presented the FY27 budget.

Moved by Altoona, seconded by West Des Moines to approve Resolution 12-25-07. Motion carried unanimously by voice vote.
13. Director’s Report
Leslie Irlbeck, chief operating officer, discussed the solid waste and recycling rates reflected in the FY27 budget projections.

Irlbeck discussed the agency’s strategic planning process.

Irlbeck shared an opportunity for board members to serve on the agency’s audit committee.

Irlbeck discussed nominations for Chair and Vice Chair.

Irlbeck shared about a recent used toy drive and lunch to celebrate staff.

Michael McCoy, chief executive officer, recognized outgoing board members.

The January executive finance meeting will be held on Wednesday, January 7, at Central Office (300 E. Locust St. Ste. 100, Des Moines, Iowa) at 12:00 pm.

The January board meeting will be held at Central Office (300 E. Locust Street, Ste. 100, Des Moines, Iowa) on Wednesday, January 21, at 5:45 pm.
14. Chair’s Report
Rob Sarchet, board chair, expressed gratitude to staff and board.
15. General Board Discussion and Other Business
Dean O’Connor, Altoona, provided a health update.
16. Adjournment

Moved by Altoona, seconded by Des Moines, to adjourn the December 17, 2025, board meeting. Motion carried unanimously by voice vote. Meeting adjourned at 6:42 pm.

Michael McCoy, Chief Executive Officer

Rob Sarchet, Chair

**Metro Waste Authority
Statements of Net Position**

	As of 11/30/2025	As of 6/30/2025
Current Assets		
Cash and cash equivalents	\$ 6,385,171	4,902,904
Accounts receivable	6,188,821	7,289,489
Prepaid expenses, other	152,799	378,452
Inventories	537,597	339,841
Total current assets	13,264,387	12,910,686
Assets Whose Use is Limited		
Investments	99,943,645	102,459,995
Lease Receivables	554,897	554,897
Capital Assets	223,156,883	211,279,168
Less accumulated depreciation	132,363,127	128,305,520
Total capital assets	90,793,756	82,973,648
Total assets	204,556,685	198,899,226
Deferred Outflows of Resources		
Pension	(1,601,692)	(1,601,692)
Current Liabilities		
Current portion of notes payable	1,010,000	1,010,000
Construction costs payable	444,000	1,616,518
Trade accounts payable	3,561,782	2,668,688
Landfill tax payable	695,478	435,031
Accrued payroll and employee benefits	1,644,658	2,026,721
Other accrued expenses	220,736	231,367
Total	7,576,653	7,988,325
Long-term Liabilities		
Notes payable	19,354,636	19,413,202
Accrued landfill closure and post closure care costs	26,920,040	26,059,546
Net pension liability	3,252,043	3,252,043
Total long-term liabilities	49,526,719	48,724,791
Total liabilities	57,103,373	56,713,116
Deferred Inflows of Resources		
Leases	406,090	406,090
Pension	2,065	2,065
Total deferred inflows of resources	408,155	408,155
Net Position		
Net investment in capital assets	69,985,120	60,933,928
Unrestricted	78,661,729	82,445,719
Total net position	148,646,849	143,379,647
Total Liabilities, Deferred Inflows and Outflows, and Net Position	\$ 204,556,685	198,899,226

Metro Waste Authority
Statement of Revenue, Expenses and Change in Net Position
For the Five Months Ended 11/30/2025

Revenue by Activity:

Landfills and transfer stations	\$ 19,726,243
Recycling	5,547,793
Contract management - garbage and yard waste	3,451,992
Compost	1,783,989
Office rental	318,364
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Total	30,828,381

Expense by Activity:

Landfills and transfer stations	14,270,533
Recycling	6,705,466
Contract management - garbage and yard waste	3,216,354
Compost	1,378,114
Office rental	322,538
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Central office	1,520,308
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Total	27,413,313

Contribution by Activity:

Landfills and transfer stations	5,455,710
Recycling	(1,157,674)
Contract management - non-recycling	235,638
Compost	405,875
Office rental	(4,175)
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Central office	(1,520,308)
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Total	3,415,068

Investment income (loss)	<hr/> 1,852,136
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Change in Net Position **5,267,204**

Net Position, beginning of year

143,379,647

Net Position, end of period

\$ 148,646,851

The interim financial reports provided are believed to be materially accurate and have been prepared in accordance with GAAP in all material respects. The information is unaudited and intended to provide meaningful information relative to mid-year results.

**Metro Waste Authority
Statements of Net Position**

	As of 12/31/2025	As of 6/30/2025
Current Assets		
Cash and cash equivalents	\$ 5,541,634	4,902,904
Accounts receivable	5,246,836	7,289,489
Prepaid expenses, other	313,001	378,452
Inventories	573,987	339,841
Total current assets	11,675,459	12,910,686
Assets Whose Use is Limited		
Investments	100,246,358	102,459,995
Lease Receivables	554,897	554,897
Capital Assets	224,265,554	211,279,168
Less accumulated depreciation	133,135,447	128,305,520
Total capital assets	91,130,107	82,973,648
Total assets	203,606,821	198,899,226
Deferred Outflows of Resources		
Pension	(1,601,692)	(1,601,692)
Current Liabilities		
Current portion of notes payable	1,010,000	1,010,000
Construction costs payable	517,140	1,616,518
Trade accounts payable	2,559,741	2,668,688
Landfill tax payable	362,778	435,031
Accrued payroll and employee benefits	1,732,404	2,026,721
Other accrued expenses	249,309	231,367
Total	6,431,373	7,988,325
Long-term Liabilities		
Notes payable	19,342,923	19,413,202
Accrued landfill closure and post closure care costs	27,053,287	26,059,546
Net pension liability	3,252,043	3,252,043
Total long-term liabilities	49,648,253	48,724,791
Total liabilities	56,079,627	56,713,116
Deferred Inflows of Resources		
Leases	406,090	406,090
Pension	2,065	2,065
Total deferred inflows of resources	408,155	408,155
Net Position		
Net investment in capital assets	70,260,043	60,933,928
Unrestricted	78,460,688	82,445,719
Total net position	148,720,731	143,379,647
Total Liabilities, Deferred Inflows and Outflows, and Net Position	\$ 203,606,821	198,899,226

Metro Waste Authority
Statement of Revenue, Expenses and Change in Net Position
For the Six Months Ended 12/31/2025

Revenue by Activity:

Landfills and transfer stations	\$ 23,035,990
Recycling	6,712,886
Contract management - garbage and yard waste	4,085,237
Compost	1,844,438
Office rental	382,803
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Total	36,061,354

Expense by Activity:

Landfills and transfer stations	17,061,531
Recycling	7,880,886
Contract management - garbage and yard waste	3,837,493
Compost	1,900,860
Office rental	383,841
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Central office	1,820,232
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Total	32,884,843

Contribution by Activity:

Landfills and transfer stations	5,974,459
Recycling	(1,168,000)
Contract management - garbage and yard waste	247,744
Compost	(56,422)
Office rental	(1,038)
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Central office	(1,820,232)
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Total	3,176,511

Investment income (loss)	<hr/> 2,164,575
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Change in Net Position **5,341,086**

Net Position, beginning of year

143,379,647

Net Position, end of period

\$ 148,720,733

The interim financial reports provided are believed to be materially accurate and have been prepared in accordance with GAAP in all material respects. The information is unaudited and intended to provide meaningful information relative to mid-year results.

METRO WASTE AUTHORITY
BILLS PAID IN DECEMBER 2025

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VENDOR	SERVICES PROVIDED	TOTAL
A KING'S THRONE, LLC	BUILDING SERVICES	\$ 622.00
A TECH	BUILDING SERVICES	\$ 165.00
ABC PEST CONTROL	BUILDING SERVICES	\$ 52.09
ABM PARKING	PARKING	\$ 6,720.00
ACCENT WIRE-TIE	PARTS	\$ 31,300.68
ACCESS SYSTEMS	OFFICE PRINTING	\$ 588.83
ACCURATE HYDRAULICS & MACHINE	PARTS/LABOR	\$ 7,552.68
AFLAC	INSURANCE PREMIUM	\$ 287.76
AHLERS & COONEY, PC	LEGAL EXPENSE	\$ 220.00
ALL FORMS & SUPPLIES, LTD	OFFICE SUPPLIES	\$ 244.00
AMES, CITY OF	COMMODITY PURCHASES	\$ 1,215.43
ANDREW BRAND	REIMBURSEMENT	\$ 23.24
ANKENY CHAMBER OF COMMERCE	PUBLIC PROMOTION/INFORMATION	\$ 500.00
ANKENY SANITATION	WASTE/DROP OFF/CONTRACT EXPENS	\$ 985,449.83
ANKERANDERSON	PARTS	\$ 739.76
ASCENDANCE TRUCKS, LLC	PARTS/LABOR	\$ 681.20
ASHLYNN PECINOVSKY	REIMBURSEMENT	\$ 131.78
A-TEC RECYCLING, INC.	CONTRACT DISPOSAL	\$ 9,704.49
ATLANTIC BOTTLING COMPANY	OFFICE SUPPLIES	\$ 1,065.18
AUREON COMMUNICATIONS	TELEPHONE EXPENSE	\$ 5,321.12
BLUE BEACON INTERNATIONAL INC.	PREVENTIVE MAINTENANCE	\$ 323.40
BOMGAARS	PARTS/SMALL TOOLS/SUPPLIES	\$ 1,128.48
BONDURANT, CITY OF	UTILITIES	\$ 112.86
BOOT BARN	HEALTH & SAFETY	\$ 280.44
BRICK GENTRY P.C.	LEGAL FEES	\$ 1,228.50
CAMP TOWNSHIP FIRE DEPT. - HOST FEES	HOST FEES	\$ 2,411.09
CAPITAL CITY EQUIPMENT CO.	EQUIPMENT/PARTS/LABOR	\$ 227.57
CARLOS MEDINA	CAN REDEMPTION	\$ 105.50
CENTRAL STATES ROOFING	BUILDING MAINTENANCE	\$ 9,000.00
CENTURY LINK	TELEPHONE EXPENSE	\$ 67.65
CERRIS SYSTEMS IOWA, INC	BLDG REPAIRS/SITE MAINTENANCE	\$ 301.40
CFI TIRE SERVICE	THIRD PARTY TIRE/TRACK MAINT.	\$ 36,886.93
CHARLES R BELL DBA BELL SALVAGE	REIMBURSEMENT	\$ 265.20
CINTAS CORPORATION NO. 2	EMPLOYEE UNIFORM+SHOP SUPPLIES	\$ 1,391.48
CITY OF DES MOINES	FALSE ALARM VIOLATION	\$ 651.50
CLEAN DES MOINES, INC.	JANITORIAL SERVICES	\$ 1,325.00
CLEAN HARBORS ENV. SERVICE INC	CONTRACT DISPOSAL	\$ 13,268.11
CLIVE CHAMBER OF COMMERCE	DUES/SUBSCRIPTIONS	\$ 414.00
COMMERCIAL LIGHTING COMPANY	OFFICE SUPPLIES	\$ 1,194.22
COMMONWEALTH ELECTRIC COMPANY	SITE MAINTENANCE	\$ 6,215.79
COMPETITIVE EDGE	PUBLIC INFORMATION/PROMOTION	\$ 12,199.61
CONSTRUCTION & AGGREGATE PRODUCTS	PARTS/SMALL TOOLS/SUPPLIES	\$ 23,146.90
CONTROLLED ACCESS OF THE MIDWEST, LLC	SITE MAINTENANCE	\$ 411.00
CORAL DUBON	TRAVEL REIMBURSEMENT	\$ 45.50
CP MANUFACTURING INC	EQUIPMENT	\$ 519.05
CPI TECHNOLOGIES, LLC	PHONE SYSTEM	\$ 730.25
CROSS PRECISION MEASUREMENT	SITE MAINTENANCE/PARTS	\$ 1,200.00
CRYSTAL CLEAR	OFFICE SUPPLIES	\$ 216.95
DATASHIELD CORP	RECYCLING EXPENSE	\$ 223.70
DENMAN & COMPANY, L.L.P.	PROFESSIONAL FEES	\$ 6,000.00
DENNIS SUPPLY COMPANY	SUPPLIES	\$ 617.68
DES MOINES DOWNTOWN CHAMBER OF COMMERCE	DUES & SUBSCRIPTIONS	\$ 1,500.00
DES MOINES SOLID WASTE	YARD WASTE COLLECTION	\$ 54,725.69
DES MOINES STEEL CO.	SITE MAINTENANCE	\$ 95.42
DES MOINES WATER WORKS	UTILITIES	\$ 742.43
DES MOINES, CITY OF	LEACHATE PROCESSING	\$ 24,142.76
DEWEY FORD, INC.	VEHICLES/MAINTENANCE	\$ 101.75
DEX MEDIA EAST	ADVERTISING	\$ 2,962.80
DIVVY - BILL SPEND	CREDIT CARD PAYMENT	\$ 152,870.28
DOORS INC	BUILDING SERVICES	\$ 450.00
DOOSAN BOBCAT NORTH AMERICA, INC.	CAPITAL EXPENDITURE	\$ 7,066.04
DSM PROPERTY SERVICES	SITE MAINTENANCE	\$ 1,955.00
ELECTRICAL ENG. & EQUIP. CO.	PARTS/LABOR	\$ 4,175.78

METRO WASTE AUTHORITY
BILLS PAID IN DECEMBER 2025

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ELECTRONIC ENGINEERING CO.	PARTS	\$ 462.46
ELITE GLASS	GLASS TOP FOR DESK	\$ 405.00
ETC GRAPHICS, INC.	SIGNAGE	\$ 1,180.00
EUROFINSENVIRONMENT TESTING NORTH CENTRAL	ENVIRONMENTAL MONITORING	\$ 6,511.35
EVEREST LABS	DUES & SUBSCRIPTIONS	\$ 45,000.00
EXPRESS LAUNDRY & LINEN	THIRD PARTY BUILDING SERVICES	\$ 394.82
FASTENAL COMPANY	HEALTH/SAFETY	\$ 289.47
FERRELLGAS	UTILITIES/EQUIPMENT FUEL	\$ 880.36
FINISHING TOUCHEZ	SITE MAINTENANCE	\$ 1,236.50
FIRE ROVER LLC	DUES & SUBSCRIPTIONS	\$ 2,510.00
FIRST CHOICE SERVICES / US COFFEE	OFFICE SUPPLIES	\$ 73.50
FORCE FITTERS LLC	EMPLOYEE UNIFORM	\$ 3,977.75
FOTH INFRASTRUCTURE & ENVIRONMENT, LLC	CAPITAL EXPENDITURE PROJECT	\$ 813.19
FREIGHTLINER OF DES MOINES, INC	PARTS	\$ 3,385.80
GEOTECH ENVIRONMENTAL EQUIPMEN	EQUIPMENT RENT	\$ 489.88
GRAINGER	PARTS/SMALL TOOLS/SUPPLIES	\$ 3,820.82
GRAPHITE CONSTRUCTION GROUP INC	MRF	\$ 190,267.42
GRIMES, CITY OF	UTILITIES	\$ 676.18
GRP & ASSOCIATES	CONTRACT DISPOSAL	\$ 1,908.00
HANIFEN CO. INC.	PARTS/LABOR	\$ 1,698.00
HARRISON COUNTY LANDFILL COMMISSION	COMMODITY PURCHASE	\$ 979.25
HAUPERT ELECTRIC, LLC	THIRD PARTY PARTS/LABOR	\$ 4,557.00
HAWKEYE TRUCK EQUIPMENT	PARTS	\$ 11,103.28
HDR ENGINEERING, INC.	ENGINEERING SERVICES	\$ 52,692.94
HEAVY HIGHWAY FRINGE BENEFIT ADMINISTRATION CO.	MEDICAL INSURANCE	\$ 615.00
HERITAGE BUILDING	BUILDING SERVICES	\$ 3,314.73
HOLICKY BROS LOGISTICS	THIRD PARTY PARTS/LABOR	\$ 4,229.06
HOUSBY HEAVY EQUIPMENT	PARTS/LABOR/PREVENTIVE MAINT	\$ 6,468.35
HOUSBY MACK, INC.	PARTS/LABOR/PREVENTIVE MAINT	\$ 50,908.06
HR DIRECT/POSTER GUARD	OFFICE SUPPLIES	\$ 147.95
HUPP TOYOTALIFT	EQUIPMENT MAINTENANCE	\$ 291.74
HYDRO KLEAN	BLDG REPAIRS/SITE MAINTENANCE	\$ 15,835.30
INDEED, INC	ADVERTISING	\$ 3,339.12
INTEGRITY PRINTING LLC	OUTSIDE PRINTING	\$ 875.56
INTERSTATE ALL BATTERY CENTER	SUPPLIES	\$ 99.00
INTERSTATE POWER SYSTEMS	PARTS/LABOR/PREVENTIVE MAINT	\$ 387.20
IOWA DEPARTMENT OF NATURAL RESOURCES	DNR QUARTERLY TONNAGE FEES	\$ 325,588.42
IOWA DES MOINES SUPPLY, INC.	JANITORIAL SUPPLIES	\$ 406.73
IOWA FIRE EQUIPMENT COMPANY	FIRE ALARM/INSPECTION	\$ 525.00
IOWA LABORERS' DISTRICT COUNCIL HEALTH & WELFARE FUND	MEDICAL INSURANCE	\$ 32,171.10
IOWA PUMP WORKS	LEACHATE COLLECTION	\$ 2,314.72
IOWA REGIONAL UTILITIES ASSOCIATION	UTILITIES	\$ 25.27
IOWA STAFFING INC	TEMPORARY LABOR	\$ 9,542.00
IOWA VINYL GRAPHICS DBA IOWA SIGN COMPANY	CAPITAL EXPENDITURE PROJECT	\$ 15,678.57
IPERS	EMPLOYER'S SHARE OF IPERS	\$ 123,081.84
ISOLVED BENEFIT SERVICES	EMPLOYEE BENEFIT EXPENSE	\$ 16,785.45
ISOLVED BENEFIT SERVICES	SERVICE FEES	\$ 1,194.80
IVY FULLER	PUBLIC INFORMATION & PROMOTION	\$ 320.50
JB HOLLAND CONSTRUCTION, INC.	CAPITAL EXPENDITURE PROJECT	\$ 1,389,673.95
JIM HAWK TRUCK TRAILERS, INC.	EQUIPMENT/PARTS/LABOR	\$ 1,608.01
KNAPP	MANAGEMENT FEE	\$ 2,592.30
KNAPP	SITE MAINTENANCE	\$ 487.50
LARRY'S WINDOW SERVICE, INC.	BUILDING SERVICES	\$ 2,855.00
LEGACY PROPANE LLC	EQUIPMENT FUEL	\$ 99.00
LESSING-FLYNN ADVERTISING CO.	ADVERTISING	\$ 30,852.31
LINDSEY MILLER	REIMBURSEMENT	\$ 98.50
LUBE-TECH & PARTNERS, LLC	EQUIPMENT LUBE	\$ 6,491.29
MACQUEEN EQUIPMENT	PARTS	\$ 741.95
MANHATTAN LIFE ASSURANCE CO OF AMERICA	LIFE INSURANCE	\$ 304.44
MCMASTER-CARR SUPPLY CO.	LEACHATE MAINTENANCE/COLLECTIO	\$ 57.59
MENARD-INC.	SMALL EQUIP./SUPPLIES	\$ 3,757.17
MHC KENWORTH - DES MOINES	PARTS/LABOR/PREVENTIVE MAINT	\$ 13,079.75
MID IOWA OCCUPATIONAL TESTING	HEALTH & SAFETY	\$ 940.00
MIDAMERICAN ENERGY	UTILITIES	\$ 38,890.45

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MIDLAND POWER COOPERATIVE	UTILITIES	\$ 1,869.38
MIDWEST SANITATION & RECYCLING	YARD WASTE COLLECTION	\$ 2,594.55
MIDWEST WHEEL COMPANIES	PARTS	\$ 17.16
MOTOROLA SOLUTIONS, INC.	CAPITAL EXPENDITURE PROJECT	\$ 354,252.50
MP NORTH AMERICA SERVICE	PREVENTIVE MAINTENANCE	\$ 1,407.00
MURPHY TRACTOR & EQUIPMENT CO.	PREVENTIVE MAINTENANCE	\$ 241.80
NAPA DISTRIBUTION CENTER	PARTS/SMALL TOOLS/SUPPLIES	\$ 249.23
NATIONWIDE OFFICE CLEANERS LLC	THIRD PARTY BUILDING SERVICES	\$ 684.83
NO LIMITS PLUMBING & DRAINS	LEACHATE WELL MAINTENANCE	\$ 70,000.00
NORWALK CHAMBER OF COMMERCE	DUES/SUBSCRIPTION/FEE	\$ 350.00
ODORGON	PARTS	\$ 177.78
OLDCASTLE LAWN & GARDEN	OUTSIDE PRINTING	\$ 4,674.60
OMNI MATERIALS INC.	FLY ASH / LIQUIDS	\$ 7,163.48
ONSITE MACHINE SERVICES LLC	CAPITAL EXPENDITURE PROJECT	\$ 5,487.02
O'REILLY AUTO PARTS	PARTS/SMALL TOOLS/SUPPLIES	\$ 4,875.38
OVERHEAD DOOR COMPANY	BUILDING MAINTENANCE	\$ 3,663.54
PABCO INDUSTRIES, LLC	YARD WASTE BAGS	\$ 85,865.45
PAYLOCITY	PROCESSING FEE	\$ 2,912.06
PERCIPIO WORKFORCE SOLUTIONS, LLC	TEMPORARY LABOR	\$ 1,974.80
PLEASANT HILL CHAMBER OF COMMERCE	DUES & SUBSCRIPTIONS	\$ 650.00
POLK COUNTY PUBLIC WORKS DEPT	PERMITS	\$ 1,404.00
PRINCIPAL FINANCIAL	EMPLOYER'S SHARE DEFERRED COMPENSATION	\$ 15,003.28
QUADIENT FINANCE USA, INC.	MAILING EXPENSES	\$ 843.79
QUADIENT LEASING USA, INC.	MAILING EXPENSES	\$ 1,682.67
QUICK OIL CO.	EQUIPMENT FUEL	\$ 102,581.74
RACHEL VANCE	MILEAGE REIMBURSEMENT	\$ 261.94
RED WING SHOE STORE	HEALTH/SAFETY	\$ 588.99
RELIANCE STANDARD LIFE	INSURANCE PREMIUM	\$ 12,823.07
REPUBLIC ELECTRIC COMPANY	CONTRACT DISPOSAL	\$ 2,324.38
RION EQUIPMENT	PARTS/LABOR/PREVENTIVE MAINT	\$ 4,082.06
ROYAL PALM MARKETING	PUBLIC INFORMATION/PROMOTION	\$ 350.00
RSM US LLP	CONSULTING/PROF SERVICE/DUES	\$ 4,274.68
RSM US PRODUCT SALES LLC	COMPUTER SUPPLIES/MAINT/FEES	\$ 1,911.01
SCOTT'S AUTO GLASS LLC	PARTS/LABOR	\$ 1,015.00
SECURITY EQUIPMENT INC	BUILDING REPAIRS	\$ 1,604.88
SERVICE MASTER BY RICE	CENTRAL OFFICE FIRE REMEDIATION AND REPAIR	\$ 152,925.21
SHANELLE ALBRIGHT	REIMBURSEMENT	\$ 96.60
SINK PAPER & PACKAGING	YARD BAG STORAGE/DISTRIBUTION	\$ 9,352.20
SMART CLEAN LLC	JANITORIAL SERVICES	\$ 1,280.00
SMITH'S SEWER SERVICE	REPAIR SERVICES	\$ 102.00
SOCIAL SECURITY ADMINISTRATION	EMPLOYER'S SHARE OF FICA	\$ 54,896.35
SOIL CONTROL LAB	ENVIRONMENTAL MONITORING	\$ 399.00
SOUTH CENTRAL IOWA SOLID WASTE	REIMBURSEMENT	\$ 308.36
SOUTHEAST POLK COMM SCHOOL-HOST	HOST FEES	\$ 4,822.19
SPINUTECH	WEBSITE/SOCIAL MEDIA	\$ 1,238.75
ST AMBROSE CATHEDRAL	CAN REDEMPTION	\$ 246.45
STANDARD BEARINGS OF DM, INC.	PARTS	\$ 22,787.60
STANTEC CONSULTING SERVICE INC	ENGINEERING SERVICES	\$ 23,158.10
STOREY-KENWORTHY CO.	OFFICE SUPPLIES	\$ 233.70
SUMMIT FIRE PROTECTION CO	THIRD PARTY BUILDING SERVICES	\$ 1,565.00
SUPERIOR MOBILE WASH LLC	THIRD PARTY PREV. MAINT.	\$ 1,350.00
SUSAN NORRIS	TRAVEL REIMBURSEMENT	\$ 687.82
TAMARA COX	CAN REDEMPTION	\$ 232.00
TIFCO INDUSTRIES	PARTS/SMALL TOOLS/SUPPLIES	\$ 1,452.46
TITAN MACHINERY	PARTS	\$ 3,719.52
TOMPKINS INDUSTRIES, INC.	PARTS	\$ 173.49
TREASURER STATE OF IOWA	SALES TAX	\$ 11,650.71
TRUENORTH COMPANIES	DUES/SUBSCRIPTION/FEE	\$ 2,500.00
ULINE	OFFICE SUPPLIES	\$ 2,406.93
UNIFIED CONTRACTING SERVICES INC	THIRD PARTY BUILDING SERVICES	\$ 297.55
UPKEEP TECHNOLOGIES, INC.	COMPUTER SUPPLIES/MAINT/FEES	\$ 29,648.39
URBANDALE CHAMBER OF COMMERCE	DUES & SUBSCRIPTIONS	\$ 599.00
URBANDALE PUBLIC WORKS DEPT.	YARD WASTE COLLECTION	\$ 98,488.96
VAN METER INC	PARTS	\$ 131.71

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VAN WALL EQUIPMENT	PARTS/LABOR/PREVENTIVE MAINT	\$ 446.26
VERIZON WIRELESS	COMPUTER SUPPLIES/MAINTENANCE	\$ 680.79
VERMEER SALES & SERVICE INC.	PARTS	\$ 3,967.79
VESTIS UNIFORMS & WORKPLACE SUPPLIES, INC	THIRD PARTY BUILDING SERVICES	\$ 51.56
WASTE CONNECTIONS, INC.	WASTE/DROP OFF/CONTRACT EXPENS	\$ 298,326.67
WASTE MANAGEMENT OF IOWA	CURBSIDE/DROP OFF/WASTE COLL	\$ 763,452.35
WASTE SOLUTIONS OF IOWA	BUILDING SERVICES	\$ 3,959.00
WEST DES MOINES CHAMBER OF COMMERCE	DUES/SUBSCRIPTIONS	\$ 525.00
WEX BANK	EQUIPMENT FUEL	\$ 3,014.44
XENIA RURAL WATER DISTRICT	UTILITIES	\$ 143.80
ZIEGLER, INC.	PART/LABOR/PREV MAINT/SUBSCRIP	\$ 24,907.42
GRAND TOTAL		\$ 6,093,557.61

The MWA Chief Executive Officer and the Chief Financial Officer 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, Chief Executive Officer



Kirk Irwin, Chief Financial Officer

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VENDOR	SERVICE PROVIDED	TOTAL
A KING'S THRONE, LLC	BUILDING SERVICES	\$ 759.12
A TECH, INC.	SECURITY	\$ 1,074.70
ABM PARKING	PARKING	\$ 8,750.00
ACCENT WIRE-TIE	PARTS	\$ 15,322.46
ACCESS SYSTEMS	OFFICE PRINTING	\$ 2,460.18
ACCURATE HYDRAULICS & MACHINE	PARTS/LABOR	\$ 1,522.04
ADOBE SYSTEMS INC	COMPUTER SUPPLIES/MAINT/FEES	\$ 7,851.84
ADVENTURE LIGHTING	ELECTRICAL SUPPLIES	\$ 626.80
AFLAC	INSURANCE PREMIUM	\$ 287.76
AHLERS & COONEY, PC	LEGAL EXPENSE	\$ 276.00
AIR FILTER SALES	BUILDING SERVICES	\$ 548.29
AIRGAS, INC. DBA AIRGAS USA, LLC	EQUIPMENT FUEL	\$ 462.03
AMERICAN GRAPHICS & INSTALLATION	OFFICE SUPPLIES	\$ 241.00
AMES, CITY OF	COMMODITY PURCHASES	\$ 1,036.46
AMY MCKAY	REIMBURSEMENT	\$ 28.00
ANDREW BRAND	REIMBURSEMENT	\$ 20.44
ANKENY SANITATION	WASTE/DROP OFF/CONTRACT EXPENS	\$ 464,918.65
APPLIED INDUSTRIAL TECHNOLOGIES	PARTS	\$ 1,588.30
ASCENDANCE TRUCKS, LLC	PARTS/LABOR	\$ 1,328.58
A-TEC RECYCLING, INC.	CONTRACT DISPOSAL	\$ 9,692.77
ATHLETICO PHYSICAL THERAPY	HEALTH & SAFETY	\$ 900.00
ATLANTIC BOTTLING COMPANY	OFFICE SUPPLIES	\$ 274.68
AUREON COMMUNICATIONS	TELEPHONE EXPENSE	\$ 7,805.42
B&B HYDRAULICS, INC.	THIRD PARTY PARTS/LABOR	\$ 12,097.74
BAILEY ORTEGA	REIMBURSEMENT	\$ 523.22
BAKER GROUP	THIRD PARTY BUILDING SERVICES	\$ 340.00
BATON GLOBAL LLC	PROFESSIONAL FEES	\$ 3,150.00
BLUE BEACON INTERNATIONAL INC.	PREVENTIVE MAINTENANCE	\$ 235.00
BOMGAARS	PARTS/SMALL TOOLS/SUPPLIES	\$ 894.35
BONDURANT, CITY OF	UTILITIES	\$ 112.86
BOOT BARN	HEALTH & SAFETY	\$ 555.85
BRENNAN FORD	REIMBURSEMENT	\$ 24.60
BUSINESS PUBLICATIONS CORP.	ADVERTISING/DUES/SUBSCRIPTIONS	\$ 721.88
CAMP TOWNSHIP FIRE DEPT. - HOST FEES	HOST FEES	\$ 3,032.74
CAPITAL CITY EQUIPMENT CO.	EQUIPMENT/PARTS/LABOR	\$ 10,635.75
CAPITAL FIRE EQUIPMENT INC.	THIRD PARTY PARTS/LABOR	\$ 2,728.50
CAROLINA SOFTWARE	COMPUTER SUPPLIES/MAINTENANCE	\$ 3,150.00
CENTRAL TRAILER SERVICE, LTD.	THIRD PARTY PARTS/LABOR	\$ 1,024.16
CENTURY LINK	TELEPHONE EXPENSE	\$ 67.65
CERRIS SYSTEMS IOWA INC.	THIRD PARTY BUILDING SERVICES	\$ 1,443.41
CERRIS SYSTEMS IOWA, INC	BLDG REPAIRS/SITE MAINTENANCE	\$ 1,951.91
CERTIFIED POWER, INC	PARTS/LABOR	\$ 3.71
CFI TIRE SERVICE	THIRD PARTY TIRE/TRACK MAINT.	\$ 141,463.31
CHAD MOLDOVAN	REIMBURSEMENT	\$ 350.00
CHAMPLIN TIRE RECYCLING, INC	TIRE PROCESSING	\$ 18,541.02
CINTAS CORPORATION NO. 2	EMPLOYEE UNIFORM+SHOP SUPPLIES	\$ 2,218.48
CLEAN DES MOINES, INC.	JANITORIAL SERVICES	\$ 1,325.00
CLEAN EARTH SYSTEMS INC	CONTRACT DISPOSAL	\$ 4,205.00
CLEAN HARBORS ENV. SERVICE INC	CONTRACT DISPOSAL	\$ 14,260.82
COMMONWEALTH ELECTRIC COMPANY	SITE MAINTENANCE	\$ 7,480.44
COMPETITIVE EDGE	PUBLIC INFORMATION/PROMOTION	\$ 8,115.31
CONSTRUCTION & AGGREGATE PRODUCTS	PARTS/SMALL TOOLS/SUPPLIES	\$ 5,086.56
CORAL DUBON	TRAVEL REIMBURSEMENT	\$ 116.90
CROSS PRECISION MEASUREMENT	SITE MAINTENANCE/PARTS	\$ 3,944.97
CRYSTAL CLEAR	OFFICE SUPPLIES	\$ 191.94
DATASHIELD CORP	RECYCLING EXPENSE	\$ 322.10
DECARLO DEMOLITION COMPANY	ROAD MAINTENANCE	\$ 49,534.92
DELTA INDUSTRIES, INC.	THIRD PARTY PARTS & LABOR	\$ 7,164.06
DENNIS SUPPLY COMPANY	BUILDING SUPPLIES	\$ 675.82
DES MOINES STEEL CO.	SITE MAINTENANCE	\$ 3,013.80
DES MOINES WATER WORKS	UTILITIES	\$ 2,118.29
DES MOINES, CITY OF	LEACHATE PROCESSING	\$ 121,554.14
DIVVY - BILL SPEND	CREDIT CARD PAYMENT	\$ 218,226.55

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ELECTRONIC ENGINEERING CO.	PARTS	\$ 924.92
ELLIOTT EQUIPMENT CO.	PARTS/LABOR	\$ 1,391.46
EMPLOYEE AND FAMILY RESOURCES, INC	EMPLOYEE BENEFITS	\$ 3,591.00
ENID WALTERS	REIMBURSEMENT	\$ 23.80
ETC GRAPHICS, INC.	SIGNAGE	\$ 1,056.50
EUROFINS ENVIRONMENT TESTING NORTH CENTRAL	ENVIRONMENTAL MONITORING	\$ 2,188.20
EXCEL MECHANICAL CO., INC.	SITE MAINTENANCE	\$ 1,507.00
EXPRESS LAUNDRY & LINEN	THIRD PARTY BUILDING SERVICES	\$ 235.65
FAST SIGNS	TRAILER WRAPS	\$ 26,000.00
FASTENAL COMPANY	HEALTH/SAFETY	\$ 816.39
FERRELL GAS	UTILITIES/EQUIPMENT FUEL	\$ 4,589.18
FIRE ROVER LLC	DUES & SUBSCRIPTIONS	\$ 2,405.00
FIRST CHOICE SERVICES / US COFFEE	OFFICE SUPPLIES	\$ 410.81
FORCE FITTERS LLC	EMPLOYEE UNIFORM	\$ 1,578.90
FREIGHTLINER OF DES MOINES, INC	PARTS	\$ 9,108.09
GATR OF DES MOINES, INC.	PARTS	\$ 5,220.66
GRAINGER	PARTS/SMALL TOOLS/SUPPLIES	\$ 10,490.32
GREEN SHADES SOFTWARE, LLC	PROFESSIONAL FEES	\$ 943.80
GRIMES, CITY OF	UTILITIES	\$ 690.28
GRP & ASSOCIATES	CONTRACT DISPOSAL	\$ 2,491.00
HALE TRAILER BRAKE & WHEEL, INC	THIRD PARTY PARTS/LABOR	\$ 243,800.00
HARRISON COUNTY LANDFILL COMMISSION	COMMODITY PURCHASE	\$ 1,027.70
HAUPERT ELECTRIC, LLC	THIRD PARTY PARTS/LABOR	\$ 5,536.08
HAWKEYE BIN CLEANING	CART CLEANING	\$ 5,440.00
HAWKEYE TRUCK EQUIPMENT	PARTS	\$ 1,242.00
HAZ-MAT RESPONSE, INC	REFUND	\$ 3,364.76
HDR ENGINEERING, INC.	ENGINEERING SERVICES	\$ 26,682.74
HEAVY HIGHWAY FRINGE BENEFIT ADMINISTRATION CO.	MEDICAL INSURANCE	\$ 630.00
HERITAGE BUILDING	THIRD PARTY BUILDING SERVICES	\$ 3,410.85
HERITAGE PETROLEUM LLC	EQUIPMENT LUBE	\$ 3,427.64
HOLICKY BROS LOGISTICS	THIRD PARTY PARTS/LABOR	\$ 10,619.26
HOPKINS & HUEBNER PC	LEGAL EXPENSE	\$ 1,622.50
HOTSY CLEANING SYSTEMS	PARTS/LABOR	\$ 13,656.49
HOUSBY HEAVY EQUIPMENT	PARTS/LABOR/PREVENTIVE MAINT	\$ 40,334.51
HOUSBY MACK, INC.	PARTS/LABOR/PREVENTIVE MAINT	\$ 12,493.53
HYDRO KLEAN	BLDG REPAIRS/SITE MAINTENANCE	\$ 20,484.40
INDEED, INC	ADVERTISING	\$ 685.51
INTEGRITY PRINTING LLC	OUTSIDE PRINTING	\$ 3,440.60
IOWA COMMUNITIES ASSURANCE POOL ADMINISTRATORS	PREPAID INSURANCE	\$ 3,039.00
IOWA DEPARTMENT OF AGRICULTURE & LAND STEWARDSHIP	SITE PERMITS	\$ 2,146.81
IOWA DES MOINES SUPPLY, INC.	JANITORIAL SUPPLIES	\$ 669.50
IOWA LABORERS' DISTRICT COUNCIL HEALTH & WELFARE FUND	MEDICAL INSURANCE	\$ 35,097.86
IOWA REGIONAL UTILITIES ASSOCIATION	UTILITIES	\$ 25.27
IOWA SPORTS FOUNDATION	MEETINGS	\$ 1,800.00
IOWA STAFFING INC	TEMPORARY LABOR	\$ 26,568.00
IOWA WORKFORCE DEVELOPMENT	UNEMPLOYMENT TAX	\$ 921.87
IPERS	EMPLOYER'S SHARE OF IPERS	\$ 120,504.03
ISOLVED BENEFIT SERVICES	EMPLOYEE BENEFIT EXPENSE	\$ 26,269.99
ISOLVED BENEFIT SERVICES	SERVICE FEES	\$ 1,881.80
IVY FULLER	PUBLIC INFORMATION & PROMOTION	\$ 120.00
JIM HAWK TRUCK TRAILERS, INC.	EQUIPMENT/PARTS/LABOR	\$ 2,633.58
JOHNSON CONTROLS SECURITY SOLUTIONS LLC	ALARM/DETECTION MONITORING	\$ 331.86
JOHNSTON CHAMBER OF COMMERCE	DUES/SUBSCRIPTIONS	\$ 500.00
JP PARTY RENTALS LLC	MEETINGS	\$ 494.15
JT PROPERTY SOLUTIONS, LLC DBA VERDE VIEW	SITE MAINTENANCE	\$ 1,815.00
KENDRA BOWND	REIMBURSEMENT	\$ 43.40
KENDRA SCHOLTEN	REIMBURSEMENT	\$ 217.60
KNAPP	MANAGEMENT FEE	\$ 2,600.39
KNAPP	SITE MAINTENANCE	\$ 1,885.00
LARRY'S WINDOW SERVICE, INC.	BUILDING SERVICES	\$ 529.00
LATITUDE SIGNAGE+ DESIGN	OUTSIDE PRINTING	\$ 3,680.00
LEGACY MATERIAL LLC	ROAD MAINTENANCE	\$ 347.01
LEGACY PROPANE LLC	EQUIPMENT FUEL	\$ 693.00
LESSING-FLYNN ADVERTISING CO.	ADVERTISING	\$ 22,181.13

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LUBE-TECH & PARTNERS, LLC	EQUIPMENT LUBE	\$ 10,945.14
MACKENSI HAUGEN	REIMBURSEMENT	\$ 147.49
MANHATTAN LIFE ASSURANCE CO OF AMERICA	LIFE INSURANCE	\$ 304.44
MARCO GONZALEZ	REFUND	\$ 33.75
MARTIN MARIETTA MATERIALS	SITE MAINTENANCE	\$ 2,036.94
MCMASTER-CARR SUPPLY CO.	LEACHATE MAINTENANCE/COLLECTIO	\$ 1,673.73
MENARD-INC.	SMALL EQUIP./SUPPLIES	\$ 2,901.25
MHC KENWORTH - DES MOINES	PARTS/LABOR/PREVENTIVE MAINT	\$ 3,318.49
MID IOWA OCCUPATIONAL TESTING	HEALTH & SAFETY	\$ 120.00
MIDAMERICAN ENERGY	UTILITIES	\$ 20,132.55
MIDLAND POWER COOPERATIVE	UTILITIES	\$ 1,770.22
MIDWEST SANITATION & RECYCLING	YARD WASTE COLLECTION	\$ 389.64
MIDWEST WHEEL COMPANIES	PARTS	\$ 1,548.29
MINTEK RESOURCES, INC.	FLY ASH / LIQUIDS	\$ 87,868.13
MOTOR PARTS WAREHOUSE, INC	PARTS/SMALL TOOLS/SUPPLIES	\$ 400.31
MURPHY TRACTOR & EQUIPMENT CO.	PREVENTIVE MAINTENANCE	\$ 9,638.11
NATIONWIDE OFFICE CLEANERS LLC	THIRD PARTY BUILDING SERVICES	\$ 2,129.48
NEESE INC.	LEACHATE PROCESSING	\$ 20,548.36
OLDCASTLE LAWN & GARDEN	OUTSIDE PRINTING	\$ 487.31
ONE SOURCE	BACKGROUND CHECKS	\$ 221.50
O'REILLY AUTO PARTS	PARTS/SMALL TOOLS/SUPPLIES	\$ 3,616.30
OTIS ELEVATOR CO.	ELEVATOR INSPECTION	\$ 455.82
OVERHEAD DOOR COMPANY	BUILDING MAINTENANCE	\$ 818.45
PAYLOCITY	PROCESSING FEE	\$ 2,933.62
PERCIPIO WORKFORCE SOLUTIONS, LLC	TEMPORARY LABOR	\$ 3,205.86
PETERBILT OF DES MOINES	PARTS/LABOR/PREVENTIVE MAINT	\$ 353.88
PINNACLE MARKETING GROUP	PUBLIC INFORMATION/PROMOTION	\$ 189.60
POLK COUNTY PUBLIC WORKS DEPT	PERMITS	\$ 1,392.00
PRINCIPAL FINANCIAL	EMPLOYER'S SHARE DEFERRED COMPENSATION	\$ 15,365.11
QED ENVIRONMENTAL SYSTEMS, INC	LEACHATE MAINTENANCE/COLLECTIO	\$ 16,982.27
QUADIENT FINANCE USA, INC.	MAILING EXPENSES	\$ 319.31
QUICK OIL CO.	EQUIPMENT FUEL	\$ 183,368.70
RACHEL VANCE	MILEAGE REIMBURSEMENT	\$ 138.18
RDO EQUIPMENT CO.	THIRD PARTY PARTS/LABOR	\$ 4,000.00
RED WING SHOE STORE	HEALTH/SAFETY	\$ 200.00
RELIANCE STANDARD LIFE	INSURANCE PREMIUM	\$ 6,361.84
RENTOKIL NORTH AMERICA INC DBA MCCLOUD SERVICES	PEST CONTROL	\$ 671.14
RION EQUIPMENT	PARTS/LABOR/PREVENTIVE MAINT	\$ 998.98
ROAD MACHINERY & SUPPLIES, CO.	PARTS/PREVENTIVE MAINTENANCE	\$ 13,868.84
ROBERT DANKO	CAN REDEMPTION	\$ 121.25
ROCKMOUNT RESEARCH & ALLOYS, INC.	SHOP TOOLS & SUPPLIES	\$ 119.48
ROYAL PALM MARKETING	PUBLIC INFORMATION/PROMOTION	\$ 350.00
RSM US LLP	CONSULTING/PROF SERVICE/DUES	\$ 3,550.10
RSM US PRODUCT SALES LLC	COMPUTER SUPPLIES/MAINT/FEEES	\$ 16,673.20
SCHUMACHER ELEVATOR CO	THIRD PARTY BUILDING SERVICES	\$ 524.22
SCOTT'S AUTO GLASS LLC	PARTS/LABOR	\$ 665.00
SECURITY EQUIPMENT INC	BUILDING REPAIRS	\$ 1,458.31
SERVICE MASTER BY RICE	CENTRAL OFFICE FIRE REMEDIATION AND REPAIR	\$ 47,423.46
SIERRA INTERNATIONAL MACHINERY LLC	PARTS	\$ 1,419.84
SINK PAPER & PACKAGING	YARD BAG STORAGE/DISTRIBUTION	\$ 166.86
SIOUX CITY TARP, INC	PARTS	\$ 3,356.41
SMART CLEAN LLC	JANITORIAL SERVICES	\$ 1,280.00
SOCIAL SECURITY ADMINISTRATION	EMPLOYER'S SHARE OF FICA	\$ 57,821.67
SOUTHEAST POLK COMM SCHOOL-HOST	HOST FEES	\$ 6,065.48
SPINUTECH	WEBSITE/SOCIAL MEDIA	\$ 750.00
ST AMBROSE CATHEDRAL	CAN REDEMPTION	\$ 644.55
STANTEC CONSULTING SERVICE INC	ENGINEERING SERVICES	\$ 8,290.00
STATE OF IOWA DEPARTMENT OF INSPECTIONS AND APPEALS	HEALTH & SAFETY	\$ 175.00
STOREY-KENWORTHY CO.	OFFICE SUPPLIES	\$ 307.99
STRAUB MARKETING	EMPLOYEE RECOGNITION	\$ 360.53
SUMMIT FIRE PROTECTION CO	THIRD PARTY BUILDING SERVICES	\$ 4,617.50
SUPERIOR MOBILE WASH LLC	THIRD PARTY PREV. MAINT.	\$ 2,395.00
SUSAN NORRIS	TRAVEL REIMBURSEMENT	\$ 231.00
TARPOMATIC, INC.	COVER MATERIAL	\$ 6,215.45

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TIFCO INDUSTRIES	PARTS/SMALL TOOLS/SUPPLIES	\$ 3,189.50
TITAN MACHINERY	PARTS	\$ 11,602.79
TOMPKINS INDUSTRIES, INC.	PARTS	\$ 1,630.43
TREASURER STATE OF IOWA	SALES TAX	\$ 12,207.43
TRIMBLE INC.	DUES & SUBSCRIPTIONS	\$ 144,101.57
TRUENORTH COMPANIES	DUES/SUBSCRIPTION/FEE	\$ 2,500.00
ULINE	OFFICE SUPPLIES	\$ 6,112.20
UNIVERSITY OF NORTHERN IOWA	FLY ASH	\$ 4,145.70
URBANDALE PUBLIC WORKS DEPT.	YARD WASTE COLLECTION	\$ 13,790.05
VAN WALL EQUIPMENT	PARTS/LABOR/PREVENTIVE MAINT	\$ 4,241.98
VERIZON WIRELESS	COMPUTER SUPPLIES/MAINTENANCE	\$ 610.36
VERMEER SALES & SERVICE INC.	PARTS	\$ 23,251.09
VESTIS UNIFORMS & WORKPLACE SUPPLIES, INC	THIRD PARTY BUILDING SERVICES	\$ 77.34
WASTE CONNECTIONS, INC.	WASTE/DROP OFF/CONTRACT EXPENS	\$ 148,234.07
WASTE MANAGEMENT OF IOWA	CURBSIDE/DROP OFF/WASTE COLL	\$ 381,066.48
WASTE SOLUTIONS OF IOWA	BUILDING SERVICES	\$ 935.60
WAUKEE AREA CHAMBER OF COMMERCE	DUES & SUBSCRIPTIONS	\$ 900.00
WENDY SHERIFF	REIMBURSEMENT	\$ 34.86
WEX	FUEL	\$ 2,066.11
WEX BANK	EQUIPMENT FUEL	\$ 2,066.11
WIREONE LLC	CAPITAL EXPENDITURE	\$ 6,400.00
XENIA RURAL WATER DISTRICT	UTILITIES	\$ 143.80
ZEECO, INC.	THIRD PARTY PARTS/LABOR	\$ 6,600.00
ZIEGLER, INC.	PART/LABOR/PREV MAINT/SUBSCRIP	\$ 104,876.76
GRAND TOTAL		\$ 3,378,556.62

The MWA Chief Executive Officer and the Chief Financial Officer 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, Chief Executive Officer



Kirk Irwin, Chief Financial Officer

**Metro Waste Authority Board
Monthly Board Meeting
February 18, 2026
CONSENT AGENDA ITEM 11**

ITEM:

Approval of Extension of Ground Lease Agreement with Array Digital Infrastructure (formerly known as US Cellular)

SUMMARY:

The current Ground Lease Agreement was entered into with US Cellular as tenant in 2001 related to a telecommunications base station (cell phone tower) which is on the property of Metro Park East Landfill. That agreement will expire June 30, 2026. The extension, if approved, will extend for five additional five-year terms.

DISCUSSION POINTS:

The Agreement provides Array with easement rights as needed to ensure the continued operation of their equipment and compensates Metro Waste Authority for use of the space. The monthly payment in the first month after extension will be \$1,407.95. Under the terms of the amendment, these monthly payments will increase at each anniversary date by 3%. The annual payment in year one will be about \$17,000 and in the final year will be about \$34,000. The total lease payments expected over the life of the extension period will be \$615,000.

STAFF RECOMMENDATION:

Staff recommends approval.

ATTACHMENTS:

- Original Ground Lease (2001)
- First Amendment to Ground Lease (Recommended)
- Memorandum of Ground Lease (Recommended)

CONTACT:

Kirk Irwin, chief financial officer, 515.323.6506

Site No. 178401**GROUND LEASE**

This Lease is made and entered into as of the 7th day of March, 2001, by and between Metro Waste Authority, 521 East Locust Street, Des Moines, Iowa 50309, hereinafter referred to as "Landlord", and United States Cellular Operating Company-Des Moines, an Iowa corporation, doing business as *U. S. Cellular®*, Attention: Real Estate, 8410 West Bryn Mawr Avenue, Suite 700, Chicago, Illinois 60631 ("Tenant").

In consideration of the mutual promises, conditions, and other good and valuable consideration of the parties hereto, it is covenanted and agreed as follows:

1. Option to Lease. (a) Landlord hereby grants to Tenant an option ("the Option") to lease from Landlord the following described Leasehold Parcel:

Approximate dimensions: 75' X 75' (see attached Exhibit A)

Approximate acreage: .12

Location: Metro Park East Sanitary Landfill
12181 N.E. 12th Avenue
Mitchellville, Iowa 50169

in Polk County, State of Iowa.

(collectively the "Leasehold Parcel") together with unrestricted access for Tenant's uses from the nearest public right-of-way along the Landlord's property.

(b) During the Option period and any extension thereof, and during the term of this Agreement, Tenant and its agents, engineers, surveyors and other representatives will have the right to enter upon the Leasehold Parcel to inspect, examine, conduct soil borings, drainage testing, material sampling, and other geological or engineering tests or studies of the Leasehold Parcel (collectively the "Tests"), to apply for and obtain licenses, permits, approvals, or other relief required of or deemed necessary or appropriate at Tenant's sole discretion for its use of the Premises and include without limitation applications for zoning variances, zoning ordinances, amendments, special use permits, and construction permits (collectively referred to as "Governmental Approvals"), and otherwise to do those things on or off the Leasehold Parcel that, in the opinion of Tenant, are necessary in Tenant's sole discretion to determine the physical condition of the Leasehold Parcel, the environmental history of the Leasehold Parcel, Landlord's title to the Leasehold Parcel, and the feasibility or suitability of the Leasehold Parcel for Tenant's Permitted Use, all at Tenant's expense. Tenant will not be liable to Landlord or any third party on account of any pre-existing defect or condition on or with respect to the Leasehold Parcel,

whether or not such defect or condition is disclosed by Tenant's inspection.

(c) In consideration Landlord granting Tenant the Option, Tenant hereby agrees to pay Landlord the sum of \$500.00 upon execution of this Agreement by Landlord and Tenant. The Option will be for an term of twelve months (the "Initial Option Term") and may be renewed by Tenant for one additional six months upon written notification to Landlord and the payment of an additional \$500.00 no later than ten (10) days prior to the expiration date of the Initial Option Term

(d) During the Initial Option Term and any extension thereof, Tenant may exercise the Option by notifying Landlord in writing. If Tenant exercises the Option then Landlord leases the Leasehold Parcel to the Tenant subject to the following terms and conditions.

2. Grant of Easement Parcel(s). Unless the Leasehold Parcel is immediately adjacent to public rights-of-way for ingress, egress, and utilities, Landlord hereby grants to Tenant the following described Easement Parcel(s) appurtenant to the Leasehold Parcel:

Use: Access.

Width: ** ; Approximate length: ** between the Leasehold Parcel and the public road known as State Highway 163 over existing traveled ways where practical, and establishing a new route as necessary.

** Over and across existing paved road to site area.

Use: Utilities.

Width: as required by utilities; Approximate length as required by utilities between the Leasehold Parcel and suitable utility company service connection points. Landlord agrees to make such direct grants of easement as the utility companies may require.

3. Grant of Easement Rights. To effect the purposes of this Lease., Landlord hereby grants to Tenant the following Easement Rights: (a) the right to clear vegetation, cut timber, and move earthen materials upon the Easement Parcels; (b) the right to improve an access road within the Access Easement Parcel; (c) the right to place utility lines and related infrastructure within the Utilities Easement Parcel; (d) the right to enter and temporarily rest upon Landlord's adjacent lands for the purposes of installing, repairing, replacing, and removing the leasehold improvements (the "Improvements") and any other personal property of Tenant upon the Leasehold Parcel and improving the Easement Parcels, including the right to bring in and use all necessary tools and machinery; and (e) the right of reasonable pedestrian and vehicular ingress and egress to and from the Leasehold Parcel at any time over and upon the Access Easement Parcel. The Leasehold Parcel and Easement Parcels are collectively referred to herein as the "Premises."

4. Survey / Site Plan. Tenant shall, at Tenant's expense, cause a survey and/or legal description of the Premises to be prepared, to delineate and identify the land underlying the Premises, and to attach the same as Exhibit "A" to this Lease.

5. Use of the Premises. Tenant shall be entitled to use the Premises to construct, operate, modify as necessary, and maintain thereon a communications antenna tower (including

aviation hazard lights when required), an access road, one or more equipment buildings, and a security fence, together with all necessary lines, anchors, connections, devices, and equipment for the transmission, reception, encryption, and translation of voice and data signals by means of radio frequency energy and landline carriage, configured generally as set out on Exhibit "B" ("Antenna Facilities"). Additional structural improvements to the Premises beyond those set out in Exhibit "B" must be submitted to the Landlord for review and consent prior to initiation of the improvement. Consent shall not be unreasonably conditioned or delayed. Zoning requirements for replacing or upgrading, if any, must be met through normal procedures. The Tenant is responsible for obtaining any required regulatory approvals for all improvements to the Premises. Tenant shall cause all construction to occur lien-free and in compliance with all applicable laws and ordinances. Upon termination of this Lease, Tenant shall remove its antenna tower, road, buildings, fence and any other equipment associated with its use of the Premises, at Tenant's expense, and shall restore the surface area of the Premises to its original condition or as near to its original condition as is reasonably practicable. Below ground improvements shall be removed to a depth of 36 inches.

6. Term of Lease. In the event Tenant exercises the Option, the initial lease term will be five (5) years (the "Initial Term"), commencing upon the Commencement Date, as defined below. The Initial Term will terminate on the last day of the month in which the 5th annual anniversary of the Commencement Date occurred.

7. Option to Renew. Tenant shall have the option to renew this Lease for up to four (4) additional terms of five (5) years each, upon a continuation of all the same provisions hereof, by giving written notice to Landlord of Tenant's exercise of this option at least sixty (60) days before the expiration of the term then present at the time of such notice.

8. Termination. Except as otherwise provided herein, this Lease may be terminated, without any penalty or further liability as follows:

(a) upon thirty (30) days written notice by Landlord for failure to cure a material default for payment of amounts due under this Lease within that thirty (30) day period;

(b) upon thirty (30) days written notice by either party if the other party defaults and fails to cure such default within that thirty (30) day period, or such longer period as may be required to diligently complete a cure commenced within that thirty (30) day period;

(c) upon ninety (90) days written notice by Tenant, if it is unable to obtain, maintain, or otherwise forfeits or cancels any license, permit or Governmental Approval necessary to the construction and/or operation of the Antenna Facilities or Tenant's business;

(d) upon ninety (90) days written notice by Tenant if the Premises are or become unacceptable under Tenant's design or engineering specifications for its Antenna Facilities or the communications system to which the Antenna Facilities belong;

(e) immediately upon written notice of either party, if the Premises or the Antenna Facilities are destroyed or damaged;

(f) at the time title of the Property transfers to a condemning authority, pursuant to a taking of all or a portion of the Property sufficient in Tenant's determination to render the Premises unsuitable for Tenant's use. Landlord and Tenant shall each be entitled to pursue their own separate awards with respect to such taking. Sale of all or part of the Property to a purchaser with the power of eminent domain in the face of the exercise of the power, shall be treated as a taking by condemnation."

9. Base Rent. Commencing on the date that Tenant commences construction (the "Commencement Date"), Tenant shall pay Base Rent to Landlord in the amount of \$700.00 per month, which shall be due when construction begins and then regularly thereafter on the first of each calendar month. Landlord shall specify the name, address, and taxpayer identification number of a sole payee (or maximum two joint payees) who shall receive rent on behalf of the Landlord. Rent will be prorated for any partial month.

10. Adjusted Rent. On every five years' anniversary of the commencement date of the term of this Lease, and throughout the duration hereof as renewed and extended, the Base Rent shall be adjusted and increased by fifteen per cent (15%) of the Rent over the preceding term.

11. Possession of Premises. Tenant shall not be entitled to take possession of the Premises and commence work to construct the Improvements until Tenant makes the first payment of rent.

12. Utilities. Tenant shall solely and independently be responsible for all costs of providing utilities to the Premises, including the separate metering, billing, and payment of utility services consumed by Tenant's operations.

13. Property Taxes.

(a) Tenant shall pay the personal property taxes levied against the Improvements and the real estate taxes levied against the land underlying the Leasehold Parcel. If the classification of the land for tax purposes changes as a result of Tenant's commercial use, then Tenant shall be responsible for increases attributable to such commercial use. Increases in property values reflected in Landlord's property tax bill received after the first assessment date following Tenant's completion of construction shall be deemed to best indicate the impact attributable to Tenant.

(b) The parties assume that the Leasehold Parcel will not be eligible for a separate assessor's parcel number. Therefore, Tenant shall contribute to the payment of real estate taxes on the underlying land promptly following Landlord's demand therefore, provided that Tenant's proportionate share shall be computed as follows: Area of Leasehold Parcel, divided by area of total tract shown on tax bill, times total tax attributable to land only. The parties agree to cooperate in good faith to identify the portion of Landlord's property tax increases for which

Tenant is fairly responsible, and Tenant agrees to subsidize such increases.

(c) Landlord's requests to Tenant for contribution or reimbursement of property taxes should be addressed to US Cellular, P.O. Box 31369, Chicago, IL 60631-0369. All requests must be accompanied by a copy of Landlord's tax bill. Tenant shall comply with requests for contribution by issuing a check for Tenant's proportionate share made payable to the tax collector. Tenant shall comply with requests for reimbursement by issuing a check to Landlord, provided that a paid tax receipt accompanies such request.

(d) Tenant shall have the right, but not the obligation, to pay Landlord's real estate taxes on the underlying land if the same become delinquent, to ensure that Tenant's leasehold interest does not become extinguished. Tenant shall be entitled to take a credit against rent for the portion of Landlord's taxes which it was not Tenant's obligation to pay, as such amount shall reasonably be substantiated.

14. Repairs. Tenant shall be responsible for all repairs of the Improvements, and may at its own expense alter or modify the Improvements to suit its needs consistent with the intended use of the Premises.

15. Mutual Indemnification. Tenant shall indemnify and hold Landlord harmless from and against any loss, damage, or injury caused by, or on behalf of, or through the fault of the Tenant, or in any way resulting from Tenant's presence upon Landlord's lands, including wetlands or "closed areas". Landlord shall indemnify and hold Tenant harmless from and against any loss, damage, or injury caused by, or on behalf of, or through the fault of the Landlord. Nothing in this Article shall require a party to indemnify the other party against such other party's own or a third party's willful or negligent misconduct. Notwithstanding anything to the contrary in this Agreement, in no event shall Landlord or Tenant be liable to the other for, and Landlord and Tenant each hereby waive the right to recover incidental, consequential, (including lost profits, loss of use, or loss of business opportunity), punitive, exemplary and similar damages.

16. Insurance. Tenant shall continuously maintain in full force and effect a policy commercial general liability insurance with limits of One Million Dollars covering Tenant's work and operations upon Landlord's lands. Tenant shall name Landlord as an additional insured on said policy.

17. Monetary Default. Tenant shall be in default of this Lease if Tenant fails to make payment of rent when due and such failure continues for fifteen (15) days after Landlord notifies Tenant in writing of such failure.

18. Opportunity to Cure Non-Monetary Defaults. If Landlord or Tenant fails to comply with any non-monetary provision of this Lease which the other party claims to be a default hereof, the party making such claim shall serve written notice of such default upon the defaulting party, whereupon a grace period of 30 days shall commence to run during which the defaulting party shall undertake and diligently pursue a cure of the default. Such grace period shall automatically be extended for an additional 30 days, provided the defaulting party makes a good

faith showing that efforts toward a cure are continuing.

19. Assignment or Sublease of Lease by Tenant. Tenant may assign this Lease upon written notice to Landlord, to any person controlling, controlled by, or under common control with Tenant, or any person or entity that, after first receiving FCC or state regulatory agency approvals, acquires Tenant's communications business and assumes all obligations of Tenant under this Lease. Upon such assignment, Tenant shall be relieved of all liabilities and obligations hereunder and Landlord shall look solely to the assignee for performance under this Lease and all obligations hereunder. Tenant may otherwise assign this Lease upon written approval of Landlord, which approval shall not be unreasonably delayed or withheld. Tenant may sublease the Premises, upon written notice to Landlord, only if such sublease is subject to the provisions of this Lease.

20. Execution of Other Instruments. Landlord agrees to execute, acknowledge, and deliver to Tenant other instruments respecting the Premises, as Tenant or Tenant's lender may reasonably request from time to time, provided that any such instruments are in furtherance of, and do not substantially expand, Tenant's rights and privileges herein established. Such instruments may include a memorandum of lease that may be recorded in the county land records. Landlord also agrees to reasonably cooperate with Tenant's efforts to obtain all private and public consents related to Tenant's use of the Premises, as long as Landlord is not expected to bear the financial burden of any such efforts.

21. Removal of Improvements. The Improvements are agreed to be Tenant's personal property and shall never be considered fixtures to the real estate. Tenant shall at all times be authorized to remove the Improvements from the Premises. Upon expiration or earlier termination of this Lease, Tenant shall, at Tenant's expense, remove any improvements from the Premises within ninety (90) days after the Lease termination. Elow ground improvements shall be removed to a depth of thirty-six (36) inches. Any improvements not removed by Tenant shall be removed by Landlord at Tenant's expense.

22. Quiet Enjoyment. Landlord covenants that Tenant shall have quiet and peaceable possession of the Premises throughout the Lease term as the same may be extended, and that Landlord will not intentionally disturb Tenant's enjoyment thereof as long as Tenant is not in default under this Lease.

23. Subordination. Tenant agrees to subordinate this Lease to any mortgage or trust deed which may hereafter be placed on the Premises, provided such mortgagee or trustee thereunder shall ensure to Tenant the right to possession of the Premises and other rights granted to Tenant herein so long as Tenant is not in default beyond any applicable grace or cure period, such assurance to be in form reasonably satisfactory to Tenant. If requested by Tenant, Landlord agrees to use Landlord's best efforts to assist Tenant in obtaining from any holder of a security interest in the land underlying the Premises a non-disturbance agreement in form reasonably satisfactory to Tenant.

24. Compliance with FCC Radio Frequency Requirements

(a) It shall be the responsibility of the Tenant to ensure that Tenant's use, installation, or modification of Tenant's antennas at the Leasehold Parcel does not cause radio frequency exposure levels of all equipment located at the Leasehold Parcel including Tenant's antennas and all other transmitting equipment at the Leasehold Parcel to exceed those levels permitted by the Federal Communications Commission ("FCC").

(b) Tenant agrees that in the event that there is any change to applicable rules, regulations, and procedures governing exposure to RE radiation which place the Leasehold Parcel in non-compliance, Tenant will cooperate with other Users of the Leasehold Parcel to keep the Leasehold Parcel in compliance.

25. Interference. Tenant shall not use the Premises in any way which interferes with the use of the Easement Parcel by Landlord. Such interference shall be deemed a material breach by the Tenant, who shall, upon written notice from the Landlord, be responsible for terminating said interference or for taking action to terminate said interference within thirty (30) days of sending of the written notice. In the event any such interference does not cease within the thirty (30) day period following the written notice, the Tenant acknowledges that continuing interference may cause irreparable injury, and therefore, the Landlord shall have the right, in addition to any other rights that it may have at law or in equity, to bring a court action to enjoin such interference or to terminate this Lease immediately upon written notice.

At no time shall Tenant's operations result in any interference with, or impairment, or diminution in the quality of the communication system of Landlord, Landlord shall provide Tenant with written notice and specifications of any proposed modifications prior to the installation in order to facilitate Tenant's mitigation of potential interference. Tenant agrees to change, correct or modify its equipment immediately upon written notification of a problem, to assure the quality of the Landlord's systems. If such problem is not cured or mitigated (at Tenant's expense) within 24 hours of receipt of such written notice, Tenant shall immediately cease use of its communications system, or portion thereof causing such interference, until such time as the interference is cured. If the Tenant fails to correct the problem and/or continues to operate its system with interference to Landlord's systems, then Landlord may terminate this Agreement. Nothing in this paragraph shall prevent Tenant from operating within its protected frequency.

26. Co-location. Tenant agrees to consider a mutual lease agreement wherein the Landlord would lease space contiguous to Tenant's lease site and obtain a lease fee from the co-locator. Tenant would lease space on Tenant's tower for a lease fee. Both leases would be tied together with fees to be negotiated by each party.

27. Attorney's fees. In any action on this Lease at law or in equity, the prevailing party shall be entitled to recover the reasonable costs of its successful case, including reasonable attorney's fees and costs of appeal.

28. Binding Effect. All of the covenants, conditions, and provisions of this Lease shall inure to the benefit of and be binding upon the parties hereto and their respective successors and assigns.

29. Entire Agreement. This Lease constitutes the entire agreement between the parties and supersedes any prior understandings or oral or written agreements between the parties respecting the within subject matter.

30. Modifications. This Lease may not be modified, except in writing signed by the party against whom such modification is sought to be enforced.

IN WITNESS WHEREOF, the parties hereto bind themselves to this Ground Lease as of the day and year first above written.

Landlord:

Metro Waste Authority

By: Thomas B. Hadden III
 Printed: Thomas B. Hadden III
 Date: 3-7-01
 SSN or FEIN: 42-0957531

Tenant:

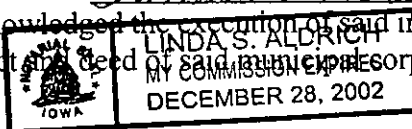
United States Cellular Operating Company –
 Des Moines, Iowa, an Iowa Corporation

By: Russell F. Arzaga
 Printed: Russell F. Arzaga
 Date: 3-28-01
 SSN or FEIN: _____

Form approved at
 USCell by TL

STATE OF IOWA, COUNTY OF POLK, ss:

On this 7th day of March, 2001, , before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Thomas B. Hadden III and _____, to me personally known, who, being by me duly sworn, did say that they are the Chair and Clerk of the Metro Waste Authority, a municipal corporation; that said instrument was signed and contained in the Resolution adopted by the Board of the Metro Waste Authority on the 9th day of February, 2001, and the said Thomas B. Hadden III and _____ acknowledged the execution of said instrument to be their voluntary act and deed and the voluntary act and deed of said municipal corporation, by it and by them voluntarily executed.



Linda S. Aldrich
Notary Public in and for the State of Iowa

STATE OF Illinois, COUNTY OF Cook, ss:

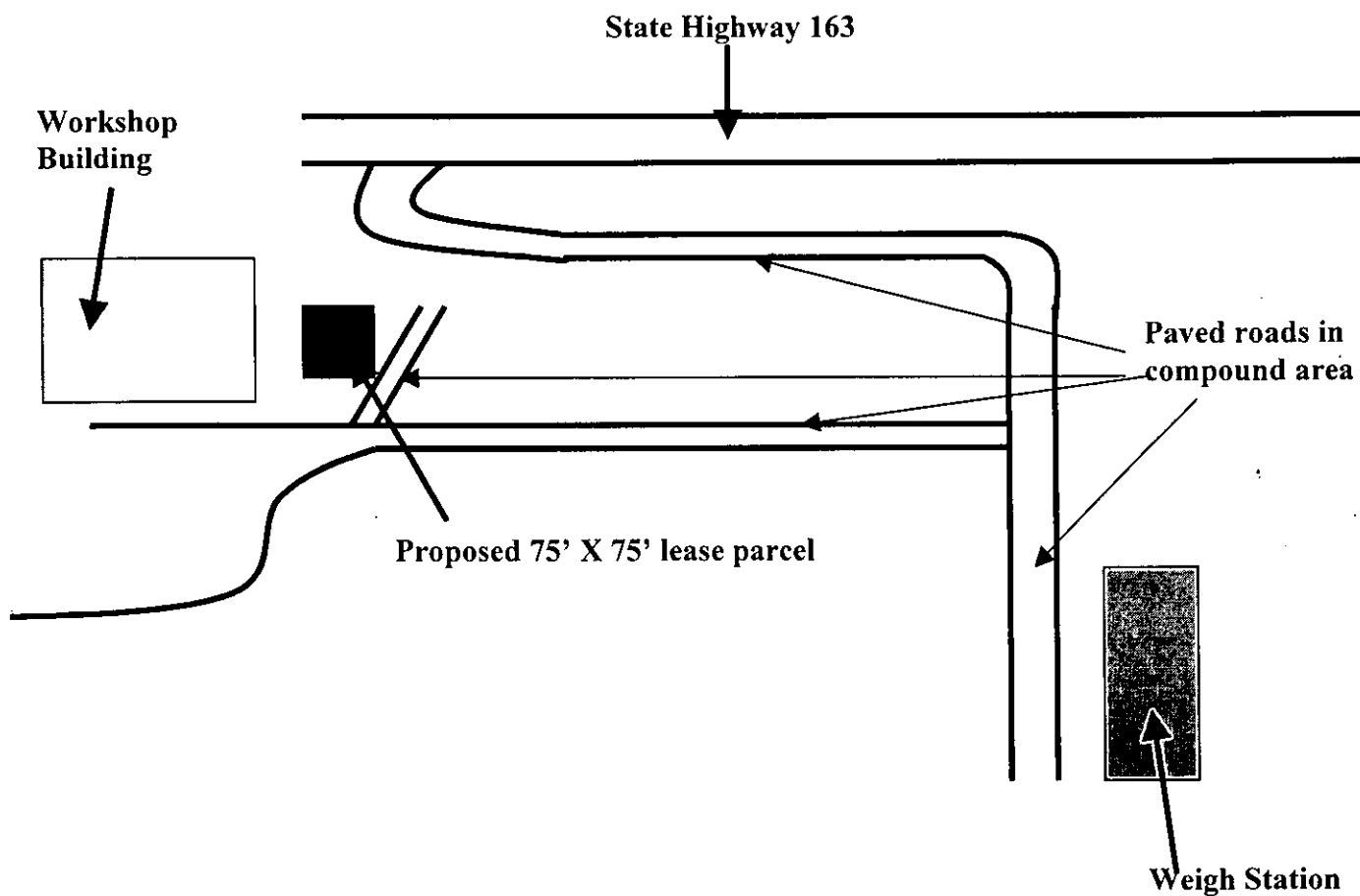
I, the undersigned, a notary public in and for the State and County aforesaid, do hereby certify that Russell F. Arsaga, Vice President for U.S. Cellular, known to me to be the same person whose name is subscribed to the foregoing Ground lease, appeared before me this day in person and acknowledged that, pursuant to his authority, he signed said Lease as his free and voluntary act on behalf of the named Tenant corporation, for the uses and purposes therein stated.

Given under my hand and seal this 28th day of March, 2001.

Joanne Rivera
Notary Public in and for the State of Illinois



Exhibit A
Preliminary description



Located in the Northwest 1/4 of Section 1, Town of Camp, Polk County, Iowa, T.8 N. – R.22W. This will be replaced by the legal description created by the survey and subject to the approval of both parties.

FIRST AMENDMENT TO GROUND LEASE

THIS FIRST AMENDMENT to Ground Lease ("First Amendment"), entered on _____ (the "First Amendment Effective Date") modifies that certain Ground Lease, by and between Des Moines Metropolitan Area Solid Waste Agency, having an address P.O. Box 4847, Des Moines, IA 50305, hereinafter referred to as "Landlord", and ADIOC of Greater Iowa LLC, f/k/a USCOC of Greater Iowa, LLC, a Delaware limited liability company, as successor in interest to United States Cellular Operating Company – Des Moines, having an address at Attention: Real Estate Lease Administration, 500 West Madison Suite 810, Chicago, Illinois 60661, hereinafter referred to as "Tenant".

WHEREAS, Landlord and Tenant entered into this certain Ground Lease dated March 7, 2001 (the "Lease") to allow Tenant to locate a telecommunications base station located at Metro Park East Sanitary Landfill, 12181 N.E. 12th Avenue, Mitchellville, Iowa on land legally described in Exhibit A attached hereto (the "Property"), and;

WHEREAS, both parties desire to modify, as set forth herein, certain terms of the Lease.

NOW THEREFORE, in consideration of these presents, the parties hereby agree that the Lease is now modified as follows:

- I. Effective on the expiration of the current lease term on July 31, 2026 (the "Original Termination Date"), the Lease shall automatically renew for five (5) additional terms of five (5) years per term (each five-year term a "Renewal Term"). Each Renewal Term shall automatically renew on the same terms and conditions as the Lease, without further action by Tenant, unless Tenant provides notice of its intent not to renew at least sixty (60) days before the expiration of the then-current Renewal Term. For clarity and avoidance, if all extensions are exercised by Tenant, this Lease will expire on July 31, 2051.
- II. Effective as of August 1, 2026 ("Revised Commencement Date"), the Rent will be increased to One Thousand Four Hundred Seven and 95/100 Dollars (\$1,407.95) per month, partial month to be prorated. Upon the first anniversary of the Revised Commencement Date, and every anniversary thereafter, Rent shall be increased by three percent (3%) over the previous year's then-current Rent. Section 10 of the Lease shall be deleted in its entirety.

- III. Notice: All notices or requests that are required to be given pursuant to the Lease and/or this First Amendment must be given in writing by certified US Mail (postage pre-paid) with return receipt requested or by courier services (charges prepaid, to the party to be notified, addressed to such party at the address(es) set forth below.

Tenant:

ADIOC of Greater Iowa LLC
Attention: Lease Administration
500 West Madison St.
Suite 810
Chicago, IL 60661

Landlord:

Des Moines Metropolitan Area Solid Waste Agency
300 East Locust St.
Suite 100
Des Moines, IA 50309

- IV. Effective upon First Amendment Effective Date, Section 5, Use of Premises, is hereby amended to include the following sentence at the end of the existing section:

Landlord hereby grants to Tenant unrestricted access to the Premises, twenty four (24) hours a day, seven (7) days a week for Tenant's authorized personnel regarding installation, removal, and periodic maintenance of Tenant's antennas and lines at the sole cost and expense of Tenant.

- V. Effective upon the First Amendment Effective Date, Section 8, Termination, is hereby amended to include the following sentence at the end of the existing section:

Tenant shall have the unilateral right to terminate this Lease at any time by giving thirty (30) days' prior written notice to Landlord.

- VI. Effective upon the First Amendment Effective Date, a new Section 31, Right of First Refusal, is hereby added to the Lease with the following language:

31. Right of First Refusal. Tenant (or its successor in interest, assignee or designee) shall have a right of first refusal ("Right of First Refusal") to purchase (a) all or any part of the fee ownership of the Premises; (b) any easement rights in or over all or any part of the Premises; (c) all or any part of Landlord's interest in or rights under this Lease, including, without

limitation, the right to collect rents, or (d) any other legally recognizable interest in the Premises that Landlord may seek to transfer (each, "Landlord's Interest") whenever Landlord receives a bona fide offer from an unrelated third party to purchase, directly or indirectly, all or any part of Landlord's Interest that Landlord desires to accept ("Offer"). If the Offer is part of a larger transaction, including, without limitation, involving Landlord's Parcel, equity of Landlord or a larger package of assets which includes the Landlord's Interest, Landlord shall make a good faith estimate of the portion of such larger offer price attributable to the Landlord's Interest and provide that price to Tenant. Prior to accepting such Offer, Landlord shall give Tenant a copy of the Offer and other relevant documents, including the price and the terms and conditions upon which Landlord proposes to transfer Landlord's Interest (collectively, the "Right of First Refusal Notice"). Tenant shall have sixty (60) days from the receipt of such notice to agree to purchase Landlord's Interest for the price and upon the terms and conditions specified in the Offer ("Tenant Approval Period").

If Tenant elects to so purchase Landlord's Interest, Tenant shall give to Landlord written notice thereof within said Tenant Approval Period ("Acceptance Notice"). If Tenant delivers an Acceptance Notice as provided herein, then Landlord and Tenant shall enter into a mutually acceptable purchase and sale agreement pertaining to such Landlord's Interest (the "Purchase and Sale Agreement"), reflecting the terms of the Offer, as well as other customary covenants, representations and warranties contained in purchase and sale agreements for similar acquisitions in the metropolitan area in which the Premises is located. The parties agree to act reasonably and cooperatively in negotiating, executing and delivering the Purchase and Sale Agreement. Except as otherwise specified in the Offer, at the closing for the sale of all or any part of the Premises, Landlord shall deliver to Tenant a special warranty deed (or local equivalent), sufficient to convey to Tenant fee simple title. In the case of an assignment of the Lease or the grant of an easement, Landlord shall instead deliver to Tenant a customary assignment of the Lease or a customary easement.

If Tenant does not exercise the Right of First Refusal during the Tenant Approval Period, then Landlord may proceed to transfer Landlord's Interest upon the same terms and conditions set forth in the Offer; provided such transfer occurs within three (3) months following the end of the Tenant Approval Period, the transfer is made in accordance with all the other terms and conditions of this Lease, and such purchaser assumes the obligations of Landlord under this Lease including, without limitation, this Right of First Refusal which shall be an ongoing Right of First Refusal during the lease term. If Landlord has not transferred Landlord's Interest within such three (3) month period, or in the event any terms or

conditions of the proposed deal change from the terms and conditions provided in the initial Right of First Refusal Notice, then Landlord shall not thereafter transfer Landlord's Interest to an unrelated third party without first renewing the Right of First Refusal Notice to Tenant in the manner provided above. Tenant's failure to exercise its Right of First Refusal or its express waiver of its Right of First Refusal in any instance shall not be deemed a waiver of Tenant's Right of First Refusal for subsequent instances when Landlord proposes to transfer Landlord's Interest to an unrelated third party during the lease term. Notwithstanding the foregoing, Landlord's right to sell all or any part of the Premises to a third party shall not be encumbered or restricted, except to the extent set forth in this Section.

- VII. The terms and conditions of the Lease, as amended by this First Amendment, are hereby incorporated as if set forth herein in full. The First Amendment is binding upon and inures to the benefits of the parties' heirs, personal representatives, successors and assigns. All capitalized terms contained in this First Amendment have the meaning given to such terms in the Lease, unless otherwise defined herein. In all other respects the Lease is hereby ratified and affirmed without change.

(Remainder of page intentionally left blank, signature page to follow.)

IN WITNESS WHEREOF, the parties hereto bind themselves to this First Amendment as of the date of full execution.

LANDLORD: Des Moines Metropolitan
Area Solid Waste Agency

TENANT: ADIOC of Greater Iowa, LLC
f/k/a USCOC of Greater Iowa, LLC

By: _____

By: _____

Printed: _____

Printed: _____

Title: _____

Title: President

Date: _____

Date: _____

EXHIBIT A

DESCRIPTION OF LEASE AREA

PART OF THE NORTHWEST QUARTER OF SECTION 1, TOWNSHIP 78 NORTH,
RANGE 26, WEST OF THE 5TH P.M., POLK COUNTY IOWA, MORE
PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AS A POINT OF REFERENCE AT THE NORTH QUARTER
CORNER OF SAID SECTION 1;

THENCE NORTH 88° 06' 54" WEST 2234.65 FEET ALONG THE NORTH LINE
OF THE NORTHWEST QUARTER OF SECTION 1;

THENCE SOUTH 01° 54' 40" WEST 642.22 FEET TO THE POINT OF
BEGINNING;

THENCE SOUTH 63° 21' 30" EAST 75.00 FEET;

THENCE SOUTH 26° 38' 30" WEST 75.00 FEET;

THENCE NORTH 63° 21' 30" WEST 75.00 FEET;

THENCE NORTH 26° 38' 30" EAST 75.00 FEET TO THE POINT FO
BEGINNING.

THIS LEASE AREA CONTAINS 5625 SQUARE FEET, MORE OR LESS.

(FOR PURPOSES OF THIS DESCRIPTION, THE NORTH LINE OF THE
NORTHWEST QUARTER OF SAID SECTION 1 IS ASSUMED TO BEAR NORTH
88° 06' 54" WEST.)

EXHIBIT A CONTINUED**DESCRIPTION OF PARENT PARCEL**

PART OF SECTION 1, TOWNSHIP 78 NORTH, RANGE 26, WEST OF THE 5TH P.M., POLK COUNTY IOWA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTH QUARTER CORNER OF SAID SECTION 1, THENCE SOUTH 00° 00' EAST, ALONG THE WEST LINE OF THE NORTHEAST FRACTIONAL QUARTER OF SAID SECTION 1, AND ALONG THE WEST LINE OF SAID GOVERNMENT LOT 2, 2124.0 FEET TO THE POINT OF BEGINNING, THENCE NORTH 90° 00' EAST 412.0 FEET, THENCE SOUTH 00° 00' EAST 600.00 FEET, THENCE NORTH 90° 00' WEST 412.0 FEET TO A POINT ON THE WEST LINE OF THE NORTHEAST FRACTIONAL QUARTER OF SAID SECTION 1, SAID POINT ALSO BEING ON THE WEST LINE OF SAID GOVERNMENT LOT 6, THENCE NORTH 00° 00' EAST ALONG THE WEST LINE OF THE NORTHEAST FRACTIONAL QUARTER OF SAID SECTION 1, AND ALONG THE WEST LINE OF SAID GOVERNMENT LOT 6, AND THE WEST LINE OF SAID GOVERNMENT LOT 2, 600.0 FEET, TO THE POINT OF BEGINNING, CONTAINING 5.67 ACRES, MORE OR LESS.

AND

ALL OF GOVERNMENT LOT 8 AND THE EAST ON HALF OF GOVERNMENT LOT 5 IN THE NORTHWEST FRACTIONAL QUARTER OF SECTION 1, TOWNSHIP 78 NORTH, RANGE 22 WEST OF THE 5TH P.M., POLK COUNTY, IOWA, EXCEPT A PORTION OF SAID GOVERNMENT LOT 5 WHICH IS DESCRIBED AS FOLLOWS: BEGINNING AT THE SOUTHEAST CORNER OF SAID LOT 5, THENCE NORTH 00° 00' EAST, 571.25 FEET, THENCE NORTH 90° 00' EAST, 229.61 FEET, TO A POINT THAT IS ON THE EAST LINE OF SAID GOVERNMENT LOT 5, THENCE SOUTH 00° 00' EAST, ALONG THE EAST LINE OF SAID GOVERNMENT LOT 5, AND ALONG THE EAST FRACTIONAL QUARTER OF SAID SECTION 1, 557.8 FEET, TO THE POINT OF BEGINNING, CONTAINING 118.1 ACRES, MORE OF LESS. (BOOK 4986, PAGE 560)

AND

LOT 3, 4 AND THE WEST ONE HALF OF LOT FIVE (5) IN SECTION 1, TOWNSHIP 78 NORTH, RANGE 22, WEST OF THE 5TH P.M., IOWA, CONTAINING 183.31 ACRES AND GOVERNMENT LOTS 1, 2 AND 6 IN THE NORTHEAST FRACTIONAL QUARTER OF SECTION 2, TOWNSHIP 78 NORTH, RANGE WEST OF THE 5TH P.M., IOWA (EXCEPT PUBLIC HIGHWAYS). (BOOK 4344, PAGE 949)

AND

EXCEPT THE EAST 120 ACRES, AND EXCEPT THE SOUTH 600 FEET OF THE NORTH 2724 FEET OF THE WEST 412 FEET, GOVERNMENT LOTS 1, 2 AND 6 OF THE NORTHEAST QUARTER OF SECTION 1, TOWNSHIP 78 NORTH, RANGE 22 WEST OF THE 5TH P.M., (BOOK 6833, PAGE 402)

EXHIBIT A CONTINUED

DESCRIPTION OF UTILITY EASEMENT

AN 8-FOOT WIDE STRIP OF LAND IN PART OF THE NORTHWEST QUARTER OF SECTION 1, TOWNSHIP 78 NORTH, RANGE 26, WEST OF THE 5TH P.M., POLK COUNTY IOWA, THE CENTERLINE OF WHICH IS MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AS A POINT OF REFERENCE AT THE NORTH QUARTER CORNER OF SAID SECTION 1;

THENCE NORTH 88° 06' 54" WEST 2234.65 FEET ALONG THE NORTH LINE OF THE NORTHWEST QUARTER OF SAID SECTION 1;

THENCE SOUTH 01° 54' 40" WEST 642.22 FEET TO THE NORTHERLY LEASE CORNER;

THENCE SOUTH 26° 38' 30" WEST 70.71 FEET TO THE POINT OF BEGINNING;

THENCE NORTH 84° 30' 44" WEST 91.39 FEET;

THENCE SOUTH 73° 20' 57" WEST 36.63 FEET TO END OF CENTERLINE TERMINATING AT EXISTING TRANSFORMER.

THIS EASEMENT CONTAINS 1142.81 SQUARE FEET MORE OR LESS.

(FOR PURPOSES OF THIS DESCRIPTION, THE NORTH LINE OF THE NORTHWEST QUARTER OF SAID SECTION 1 IS ASSUMED TO BEAR NORTH 88° 06' 54" WEST.)

EXHIBIT A CONTINUED**DESCRIPTION OF ACCESS EASEMENT A**

A 12-FOOT WIDE STRIP OF LAND IN PART OF THE NORTHWEST QUARTER OF SECTION 1, TOWNSHIP 78 NORTH, RANGE 22 WEST OF THE 5TH P.M., POLK COUNTY IOWA, THE CENTERLINE OF WHICH IS MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AS A POINT OF REFERENCE AT THE NORTH QUARTER CORNER OF SAID SECTION 1;
THENCE NORTH 88° 06' 54" WEST 2414.06 FEET ALONG THE NORTH LINE OF THE NORTHWEST QUARTER OF SAID SECTION 1;
THENCE SOUTH 01° 53' 06" WEST 190.75 FEET TO THE POINT OF BEGINNING;
THENCE SOUTH 52° 05' 42" EAST 130.60 FEET;
THENCE SOUTH 68° 14' 04" EAST 89.62 FEET;
THENCE NORTH 82° 37' 02" EAST 50.14 FEET;
THENCE NORTH 84° 15' 21" EAST 146.90 FEET;
THENCE SOUTH 87° 10' 01" EAST 1166.67 FEET;
THENCE SOUTH 29° 49' 34" EAST 140.50 FEET;
THENCE SOUTH 10° 29' 23" WEST 153.23 FEET;
THENCE SOUTH 03° 19' 54" WEST 131.36 FEET;
THENCE SOUTH 03° 57' 11" WEST 377.09 FEET;
THENCE SOUTH 70° 37' 57" WEST 33.44 FEET;
THENCE NORTH 87° 03' 04" WEST 152.85 FEET;
THENCE NORTH 78° 51' 10" WEST 1212.71 FEET;
THENCE NORTH 21° 04' 45" WEST 59.47 FEET;
THENCE NORTH 40° 15' 45" EAST 100.95 FEET;
THENCE NORTH 13° 35' 16" WEST 19.39 FEET;
THENCE NORTH 63° 31' 58" WEST 19.91 FEET TO THE EASTERLY LINE OF THE LEASE PARCEL AND THE END OF SAID CENTERLINE.

THIS EASEMENT CONTAINS 47741.39 SQUARE FEET MORE OR LESS.
(FOR PURPOSES OF THIS DESCRIPTION, THE NORTH LINE OF THE NORTHWEST QUARTER OF SAID SECTION 1 IS ASSUMED TO BEAR NORTH 88° 06' 54" WEST.)

DESCRIPTION OF ACCESS EASEMENT B

A 12-FOOT WIDE STRIP OF LAND IN PART OF THE NORTHWEST QUARTER OF SECTION 1, TOWNSHIP 78 NORTH, RANGE 22, WEST OF THE 5TH P.M., POLK COUNTY IOWA, THE CENTERLINE OF WHICH IS MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AS A POINT OF REFERENCE AT THE NORTH QUARTER CORNER OF SAID SECTION 1;
THENCE NORTH 88° 06' 54" WEST 2414.06 FEET ALONG THE NORTH LINE OF THE NORTHWEST QUARTER OF SAID SECTION 1;
THENCE SOUTH 01° 53' 06" WEST 190.75 FEET;
THENCE SOUTH 52° 05' 42" EAST 130.60 FEET;
THENCE SOUTH 78° 36' 27" EAST 33.32 FEET TO THE POINT OF BEGINNING;
THENCE CONTINUING SOUTH 78° 36' 27" EAST 83.66 FEET TO END OF SAID CENTERLINE.

THIS EASEMENT CONTAINS 999.20 SQUARE FEET MORE OR LESS.
(FOR PURPOSES OF THIS DESCRIPTION, THE NORTH LINE OF THE NORTHWEST QUARTER OF SAID SECTION 1 IS ASSUMED TO BEAR NORTH 88° 06' 54" WEST.)

EXHIBIT A CONTINUED**DESCRIPTION OF ACCESS EASEMENT C**

A 12-FOOT WIDE STRIP OF LAND IN PART OF THE NORTHWEST QUARTER OF SECTION 1, TOWNSHIP 78 NORTH, RANGE 22, WEST OF THE 5TH P.M., POLK COUNTY IOWA, THE CENTERLINE OF WHICH IS MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AS A POINT OF REFERENCE AT THE NORTH QUARTER CORNER OF SAID SECTION 1;
THENCE NORTH 88° 06' 54" WEST 2414.08 FEET ALONG THE NORTH LINE OF THE NORTHWEST QUARTER OF SAID SECTION 1;
THENCE SOUTH 01° 53' 06" WEST 190.75 FEET;
THENCE SOUTH 52° 05' 42" EAST 130.60 FEET;
THENCE SOUTH 68° 14' 04" EAST 89.62 FEET;
THENCE NORTH 82° 37' 02" EAST 50.14 FEET;
THENCE NORTH 84° 15' 21" EAST 146.90 FEET;
THENCE SOUTH 87° 10' 01" EAST 1166.67 FEET;
THENCE SOUTH 75° 14' 54" EAST 8.42 FEET TO THE POINT OF BEGINNING;
THENCE CONTINUING SOUTH 75° 14' 54" EAST 58.58 FEET;
THENCE SOUTH 46° 36' 09" EAST 68.94 FEET;
THENCE SOUTH 16° 57' 12" EAST 87.41 FEET;
THENCE SOUTH 02° 40' 05" WEST 268.11 FEET;
THENCE SOUTH 06° 15' 07" EAST 346.34 FEET;
THENCE SOUTH 40° 07' 54" WEST 53.59 FEET;
THENCE NORTH 86° 14' 27" WEST 139.32 FEET TO END OF CENTERLINE.

THIS EASEMENT CONTAINS 12274.97 SQUARE FEET MORE OR LESS. (FOR PURPOSES OF THIS DESCRIPTION, THE NORTH LINE OF THE NORTHWEST QUARTER OF SAID SECTION 1 IS ASSUMED TO BEAR NORTH 88° 06' 54" WEST).

Prepared by and return to:

Attention: Real Estate Legal
500 West Madison Suite 810
Chicago, IL 60661

Site Name: Metro Landfill
Site Number: 760528
County: Polk
State: Iowa
Site Address: 12175 NE University Avenue, Mitchellville, Iowa 50169
Property Tax Number: 7822-01-100-001

AMENDED MEMORANDUM OF GROUND LEASE

THIS AMENDED MEMORANDUM OF GROUND LEASE is made and entered into on _____ 202__, by and between Des Moines Metropolitan Area Solid Waste Agency, having an address P.O. Box 4847, Des Moines, IA 50305, hereinafter referred to as “Landlord”, and ADIOC of Greater Iowa, LLC, f/k/a USCOC of Greater Iowa, LLC, a Delaware limited liability company, as successor in interest to United States Cellular Operating Company – Des Moines, having an address at Attention: Real Estate Lease Administration, 500 West Madison Suite 810, Chicago, Illinois 60661, hereinafter referred to as “Tenant”.

WITNESSETH:

WHEREAS, by the terms of a certain Ground Lease entered into as of March 7, 2001, as amended by the First Amendment to Ground Lease entered into as of _____, 20__ (collectively, the “Lease”), the Landlord granted Tenant the option to lease certain property, which said option was exercised by Tenant, and agreed to grant Tenant certain easements, upon the terms and conditions set forth in the Lease; and

WHEREAS, Landlord and Tenant have entered into that certain First Amendment to Ground Lease dated _____, 20__ (“First Amendment”) and have agreed and hereby agree to amend the Lease.

WHEREAS, the Landlord and the Tenant desire to execute this Amended Memorandum of Lease to evidence said First Amendment and certain of the terms therein for the purpose of placing the same of record in the Clerk’s Office for Polk County, State of Iowa.

NOW THEREFORE, in consideration of the sum of Ten (\$10.00) Dollars and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Landlord and Tenant hereby amend the Lease upon the terms and conditions of the First Amendment which is incorporated herein by specific reference, and do agree as follows:

1. Effective on the expiration of the current lease term on July 31, 2026 (the "Original Termination Date"), the Lease shall automatically renew for five (5) additional terms of five (5) years per term (each five-year term a "Renewal Term"). Each Renewal Term shall automatically renew on the same terms and conditions as the Lease, without further action by Tenant, unless Tenant provides notice of its intent not to renew at least sixty (60) days before the expiration of the then-current Renewal Term. For clarity and avoidance, if all extensions are exercised by Tenant, this Lease will expire on July 31, 2051.
2. Tenant (or its assignee or designee) shall have a right of first refusal to purchase one or more of the following interests, (a) fee ownership of all or any part of the Premises; (b) any easement rights in or over all or any part of the Premises; or (c) all or any part of Landlord's interest in or rights under the Lease (each, "Landlord's Interest") whenever Landlord receives a bona fide offer from an unrelated third party to purchase directly or indirectly, all or any part of Landlord's Interest that Landlord desires to accept in accordance with the terms and conditions more particularly set forth in the Lease.
3. The terms and conditions of the Lease, as amended by this First Amendment, are hereby incorporated as if set forth herein in full. The First Amendment is binding upon and inures to the benefits of the parties' heirs, personal representatives, successors and assigns. All capitalized terms contained in this First Amendment have the meaning given to such terms in the Lease, unless otherwise defined herein. In all other respects the Lease is hereby ratified and affirmed without change.

(Remainder of page intentionally left blank, signature page to follow)

IN WITNESS WHEREOF, the Landlord and Tenant hereto have caused this Amended Memorandum of Ground Lease to be executed by their duly authorized officers as of the date of full execution.

LANDLORD:

Des Moines Metropolitan Area Solid Waste
Agency

By: _____

Printed:

Title:

Date: _____

TENANT:

ADIOC of Greater Iowa, LLC f/k/a USCOC
of Greater Iowa, LLC

By: _____

Printed:

Title: President

Date: _____

STATE OF IOWA)
)
COUNTY OF POLK)

I, the undersigned, a notary public in and for the State and County aforesaid, do hereby certify that _____, known to me to be the same persons whose names are subscribed to the foregoing Amended Memorandum of Lease, appeared before me this day in person acknowledged that they signed the said Lease as their free and voluntary act for the uses and purposes therein stated.

Given under my hand and seal this ____ day of _____, 20__.

Notary Public

My commission expires _____

STATE OF ILLINOIS)
)
 COUNTY OF COOK)

I, the undersigned, a notary public in and for the State and County aforesaid, do hereby certify that _____, President for _____, known to me to be the same person whose name is subscribed to the foregoing Amended Memorandum of Lease, appeared before me this day in person and acknowledged that, pursuant to his authority, he signed the said Memorandum as his free and voluntary act on behalf of the named Tenant _____, for the uses and purposes therein stated.

Given under my hand and seal this ____ day of _____, 20__.

 Notary Public
 My commission expires _____

EXHIBIT A

DESCRIPTION OF LEASE AREA

PART OF THE NORTHWEST QUARTER OF SECTION 1, TOWNSHIP 78 NORTH,
RANGE 26, WEST OF THE 5TH P.M., POLK COUNTY IOWA, MORE
PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AS A POINT OF REFERENCE AT THE NORTH QUARTER
CORNER OF SAID SECTION 1;

THENCE NORTH 88° 06' 54" WEST 2234.65 FEET ALONG THE NORTH LINE
OF THE NORTHWEST QUARTER OF SECTION 1;

THENCE SOUTH 01° 54' 40" WEST 642.22 FEET TO THE POINT OF
BEGINNING;

THENCE SOUTH 63° 21' 30" EAST 75.00 FEET;

THENCE SOUTH 26° 38' 30" WEST 75.00 FEET;

THENCE NORTH 63° 21' 30" WEST 75.00 FEET;

THENCE NORTH 26° 38' 30" EAST 75.00 FEET TO THE POINT FO
BEGINNING.

THIS LEASE AREA CONTAINS 5625 SQUARE FEET, MORE OR LESS.

(FOR PURPOSES OF THIS DESCRIPTION, THE NORTH LINE OF THE
NORTHWEST QUARTER OF SAID SECTION 1 IS ASSUMED TO BEAR NORTH
88° 06' 54" WEST.)

EXHIBIT A CONTINUED

DESCRIPTION OF PARENT PARCEL

PART OF SECTION 1, TOWNSHIP 78 NORTH, RANGE 26, WEST OF THE 5TH P.M., POLK COUNTY IOWA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTH QUARTER CORNER OF SAID SECTION 1, THENCE SOUTH 00° 00' EAST, ALONG THE WEST LINE OF THE NORTHEAST FRACTIONAL QUARTER OF SAID SECTION 1, AND ALONG THE WEST LINE OF SAID GOVERNMENT LOT 2, 2124.0 FEET TO THE POINT OF BEGINNING, THENCE NORTH 90° 00' EAST 412.0 FEET, THENCE SOUTH 00° 00' EAST 600.00 FEET, THENCE NORTH 90° 00' WEST 412.0 FEET TO A POINT ON THE WEST LINE OF THE NORTHEAST FRACTIONAL QUARTER OF SAID SECTION 1, SAID POINT ALSO BEING ON THE WEST LINE OF SAID GOVERNMENT LOT 6, THENCE NORTH 00° 00' EAST ALONG THE WEST LINE OF THE NORTHEAST FRACTIONAL QUARTER OF SAID SECTION 1, AND ALONG THE WEST LINE OF SAID GOVERNMENT LOT 6, AND THE WEST LINE OF SAID GOVERNMENT LOT 2, 600.0 FEET, TO THE POINT OF BEGINNING, CONTAINING 5.67 ACRES, MORE OR LESS.

AND

ALL OF GOVERNMENT LOT 8 AND THE EAST ON HALF OF GOVERNMENT LOT 5 IN THE NORTHWEST FRACTIONAL QUARTER OF SECTION 1, TOWNSHIP 78 NORTH, RANGE 22 WEST OF THE 5TH P.M., POLK COUNTY, IOWA, EXCEPT A PORTION OF SAID GOVERNMENT LOT 5 WHICH IS DESCRIBED AS FOLLOWS: BEGINNING AT THE SOUTHEAST CORNER OF SAID LOT 5, THENCE NORTH 00° 00' EAST, 571.25 FEET, THENCE NORTH 90° 00' EAST, 229.61 FEET, TO A POINT THAT IS ON THE EAST LINE OF SAID GOVERNMENT LOT 5, THENCE SOUTH 00° 00' EAST, ALONG THE EAST LINE OF SAID GOVERNMENT LOT 5, AND ALONG THE EAST FRACTIONAL QUARTER OF SAID SECTION 1, 557.8 FEET, TO THE POINT OF BEGINNING, CONTAINING 118.1 ACRES, MORE OF LESS. (BOOK 4986, PAGE 560)

AND

LOT 3, 4 AND THE WEST ONE HALF OF LOT FIVE (5) IN SECTION 1, TOWNSHIP 78 NORTH, RANGE 22, WEST OF THE 5TH P.M., IOWA, CONTAINING 183.31 ACRES AND GOVERNMENT LOTS 1, 2 AND 6 IN THE NORTHEAST FRACTIONAL QUARTER OF SECTION 2, TOWNSHIP 78 NORTH, RANGE WEST OF THE 5TH P.M., IOWA (EXCEPT PUBLIC HIGHWAYS). (BOOK 4344, PAGE 949)

AND

EXCEPT THE EAST 120 ACRES, AND EXCEPT THE SOUTH 600 FEET OF THE NORTH 2724 FEET OF THE WEST 412 FEET, GOVERNMENT LOTS 1, 2 AND 6 OF THE NORTHEAST QUARTER OF SECTION 1, TOWNSHIP 78 NORTH, RANGE 22 WEST OF THE 5TH P.M., (BOOK 6833, PAGE 402)

EXHIBIT A CONTINUED

DESCRIPTION OF UTILITY EASEMENT

AN 8-FOOT WIDE STRIP OF LAND IN PART OF THE NORTHWEST QUARTER OF SECTION 1, TOWNSHIP 78 NORTH, RANGE 26, WEST OF THE 5TH P.M., POLK COUNTY IOWA, THE CENTERLINE OF WHICH IS MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AS A POINT OF REFERENCE AT THE NORTH QUARTER CORNER OF SAID SECTION 1;

THENCE NORTH 88° 06' 54" WEST 2234.65 FEET ALONG THE NORTH LINE OF THE NORTHWEST QUARTER OF SAID SECTION 1;

THENCE SOUTH 01° 54' 40" WEST 642.22 FEET TO THE NORTHERLY LEASE CORNER;

THENCE SOUTH 26° 38' 30" WEST 70.71 FEET TO THE POINT OF BEGINNING;

THENCE NORTH 84° 30' 44" WEST 91.39 FEET;

THENCE SOUTH 73° 20' 57" WEST 36.63 FEET TO END OF CENTERLINE TERMINATING AT EXISTING TRANSFORMER.

THIS EASEMENT CONTAINS 1142.81 SQUARE FEET MORE OR LESS.

(FOR PURPOSES OF THIS DESCRIPTION, THE NORTH LINE OF THE NORTHWEST QUARTER OF SAID SECTION 1 IS ASSUMED TO BEAR NORTH 88° 06' 54" WEST.)

EXHIBIT A CONTINUED

DESCRIPTION OF ACCESS EASEMENT A

A 12-FOOT WIDE STRIP OF LAND IN PART OF THE NORTHWEST QUARTER OF SECTION 1, TOWNSHIP 78 NORTH, RANGE 22 WEST OF THE 5TH P.M., POLK COUNTY IOWA, THE CENTERLINE OF WHICH IS MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AS A POINT OF REFERENCE AT THE NORTH QUARTER CORNER OF SAID SECTION 1;
 THENCE NORTH 88° 06' 54" WEST 2414.06 FEET ALONG THE NORTH LINE OF THE NORTHWEST QUARTER OF SAID SECTION 1;
 THENCE SOUTH 01° 53' 06" WEST 190.75 FEET TO THE POINT OF BEGINNING;
 THENCE SOUTH 52° 05' 42" EAST 130.60 FEET;
 THENCE SOUTH 68° 14' 04" EAST 89.62 FEET;
 THENCE NORTH 82° 37' 02" EAST 50.14 FEET;
 THENCE NORTH 84° 15' 21" EAST 146.90 FEET;
 THENCE SOUTH 87° 10' 01" EAST 1166.67 FEET;
 THENCE SOUTH 29° 49' 34" EAST 140.50 FEET;
 THENCE SOUTH 10° 29' 23" WEST 153.23 FEET;
 THENCE SOUTH 03° 19' 54" WEST 131.36 FEET;
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 THENCE NORTH 87° 03' 04" WEST 152.85 FEET;
 THENCE NORTH 78° 51' 10" WEST 1212.71 FEET;
 THENCE NORTH 21° 04' 45" WEST 59.47 FEET;
 THENCE NORTH 40° 15' 45" EAST 100.95 FEET;
 THENCE NORTH 13° 35' 16" WEST 19.39 FEET;
 THENCE NORTH 63° 31' 58" WEST 19.91 FEET TO THE EASTERLY LINE OF THE LEASE PARCEL AND THE END OF SAID CENTERLINE.

THIS EASMENT CONTAINS 47741.39 SQUARE FEET MORE OR LESS.

(FOR PURPOSES OF THIS DESCRIPTION, THE NORTH LINE OF THE NORTHWEST QUARTER OF SAID SECTION 1 IS ASSUMED TO BEAR NORTH 88° 06' 54" WEST.)

DESCRIPTION OF ACCESS EASEMENT B

A 12-FOOT WIDE STRIP OF LAND IN PART OF THE NORTHWEST QUARTER OF SECTION 1, TOWNSHIP 78 NORTH, RANGE 22, WEST OF THE 5TH P.M., POLK COUNTY IOWA, THE CENTERLINE OF WHICH IS MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AS A POINT OF REFERENCE AT THE NORTH QUARTER CORNER OF SAID SECTION 1;
 THENCE NORTH 88° 06' 54" WEST 2414.06 FEET ALONG THE NORTH LINE OF THE NORTHWEST QUARTER OF SAID SECTION 1;
 THENCE SOUTH 01° 53' 06" WEST 190.75 FEET;
 THENCE SOUTH 52° 05' 42" EAST 130.60 FEET;
 THENCE SOUTH 78° 36' 27" EAST 33.32 FEET TO THE POINT OF BEGINNING;
 THENCE CONTINUING SOUTH 78° 36' 27" EAST 83.66 FEET TO END OF SAID CENTERLINE.

THIS EASMENT CONTAINS 999.20 SQUARE FEET MORE OR LESS.

(FOR PURPOSES OF THIS DESCRIPTION, THE NORTH LINE OF THE NORTHWEST QUARTER OF SAID SECTION 1 IS ASSUMED TO BEAR NORTH 88° 06' 54" WEST.)

EXHIBIT A CONTINUED

DESCRIPTION OF ACCESS EASEMENT C

A 12-FOOT WIDE STRIP OF LAND IN PART OF THE NORTHWEST QUARTER OF SECTION 1, TOWNSHIP 78 NORTH, RANGE 22, WEST OF THE 5TH P.M., POLK COUNTY IOWA, THE CENTERLINE OF WHICH IS MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AS A POINT OF REFERENCE AT THE NORTH QUARTER CORNER OF SAID SECTION 1;
 THENCE NORTH 88° 06' 54" WEST 2414.08 FEET ALONG THE NORTH LINE OF THE NORTHWEST QUARTER OF SAID SECTION 1;
 THENCE SOUTH 01° 53' 06" WEST 190.75 FEET;
 THENCE SOUTH 52° 05' 42" EAST 130.60 FEET;
 THENCE SOUTH 68° 14' 04" EAST 89.62 FEET;
 THENCE NORTH 82° 37' 02" EAST 50.14 FEET;
 THENCE NORTH 84° 15' 21" EAST 146.90 FEET;
 THENCE SOUTH 87° 10' 01" EAST 1166.67 FEET;
 THENCE SOUTH 75° 14' 54" EAST 8.42 FEET TO THE POINT OF BEGINNING;
 THENCE CONTINUING SOUTH 75° 14' 54" EAST 58.58 FEET;
 THENCE SOUTH 46° 36' 09" EAST 68.94 FEET;
 THENCE SOUTH 16° 57' 12" EAST 87.41 FEET;
 THENCE SOUTH 02° 40' 05" WEST 268.11 FEET;
 THENCE SOUTH 06° 15' 07" EAST 346.34 FEET;
 THENCE SOUTH 40° 07' 54" WEST 53.59 FEET;
 THENCE NORTH 86° 14' 27" WEST 139.32 FEET TO END OF CENTERLINE.

THIS EASEMENT CONTAINS 12274.97 SQUARE FEET MORE OR LESS.
 (FOR PURPOSES OF THIS DESCRIPTION, THE NORTH LINE OF THE NORTHWEST QUARTER OF SAID SECTION 1 IS ASSUMED TO BEAR NORTH 88° 06' 54" WEST.)

**Metro Waste Authority Board
Monthly Board Meeting
February 18, 2026
CONSENT AGENDA ITEM 12**

ITEM:

Approval to Extend Residential Scrap Tire Collection Agreement with ASI, Inc.

SUMMARY:

Extension of contract with Ankeny Sanitation, Inc. (ASI), to provide containers and hauling for the collection of scrap tires from drop-off events for communities in MWA's planning area.

DISCUSSION POINTS:

Approximately 40 tons of tires are collected during free scrap tire drop-off events offered by MWA in planning area communities annually. During the events, residents may dispose up to five car/truck tires, for free, to discourage illegal dumping. The agreement with ASI was originally signed in 2023, this is the first of two one-year extensions.

STAFF RECOMMENDATION:

Staff recommends extending the Residential Scrap Tire Agreement with ASI.

ATTACHMENT:

- Residential Scrap Tire Extension Agreement

CONTACT:

Cassie Riley, community engagement manager, 515.323.6502

Metro Waste Authority Renewal And Amendment to Residential Scrap Tire Agreement

THIS ACKNOWLEDGMENT OF RENEWAL is made and executed this ____ day of February 2026, by and between Metro Waste Authority, an entity organized pursuant to Section 28E of the Iowa Code, (hereinafter referred to as "Authority" or "MWA") and Ankeny Sanitation, Inc. (hereinafter referred to as "Company.")

WHEREAS, on March 9, 2023, the Company and MWA executed the Residential Scrap Tire Agreement ("Original Agreement") wherein Company agreed to providing containers and hauling for MWA's waste tire recycling program from March 15, 2023, through February 28, 2026; and

WHEREAS, pursuant to Item 11 of the Original Agreement, the parties agreed that the term of the Original Agreement was subject to two (2) additional twelve (12) month renewal options; and

WHEREAS, the parties have agreed to exercise the first renewal provision and extend the term of the Original Agreement for a period of twelve (12) months—from March 1, 2026, to February 28, 2027—pursuant to the terms, provisions, and pricing set forth in the Original Agreement.

NOW, THEREFORE, for and in consideration of the mutual covenants given each to the other, the parties hereby acknowledge the following:

1. The fee for placement and removal of 20/30/40 cubic yard containers from designated collection sites with delivery to MWA designated disposal site shall be \$289.41.
2. Pursuant to Item 11 of the Original Agreement, the parties have exercised the right to renew the Original Agreement for an additional twelve (12) month period, until February 28, 2027.
3. The renewal period shall be effective from March 1, 2026, to February 28, 2027.
4. All other terms of the Original Agreement shall remain effective and enforceable as written.

METRO WASTE AUTHORITY:

By: _____
Michael McCoy, Chief Executive Officer

COMPANY:

Dave Massey General Mgr
By: Dave Massey, Ankeny Sanitation, Inc.

**Metro Waste Authority Board
Monthly Board Meeting
February 18, 2026
CONSENT AGENDA ITEM 13**

ITEM:

Approval to Purchase Bulk Belting and Belting Tools for Metro Recycling Facility

SUMMARY:

This initiative involves procuring bulk belting (focusing on critical spares), customized dedicated storage infrastructure, and specialized belting tools for Metro Recycling Facility (MRF). As the facility ages, proactive stocking is essential to minimize equipment downtime. Notably, 60% of the belts in the facility are steep-climb types, which are custom-made and not held in supplier inventory, leading to extended down time in the event of an outage.

DISCUSSION POINTS:

By maintaining on-site inventory of long-lead-time belts, storage solutions to preserve belt quality, and repair tools, we can perform in-house maintenance and replacements swiftly. This reduces reliance on external vendors and enables faster response times.

STAFF RECOMMENDATION:

Staff recommends approval to order the recommended critical spare parts from Construction and Aggregate Products Inc. (CAP) in the amount of \$174,455.50.

BUDGET REQUIREMENTS:

Funds for the \$174,455.50 purchase are budgeted in Capital Expenses FY26.

ATTACHMENTS:

- Milwaukee Belt-Tech
- Standard Bearings
- CAP

CONTACT:

PJ Gaspaorivch, director of recycling, 515.333.4456

Milwaukee Belt-Tech

N110 W13125 Washington Dr, Suite E
Germantown, WI 53022
414-354-3004

Quote Number	
10395905	
Quote Date	Page
10/30/2025	1 of 5

Quote Expires On: 11/29/2025

Bill To:

Metro Waste Authority
4185 SE Beisser Dr.
Grimes , IA 50111

515-452-8028

Ship To:

Metro Waste Authority
4185 SE Beisser Dr.
Grimes , IA 50111

Customer ID: 81843

Quote Reference	Job	Sales
Rack and belt quote		CDARM

Quantities			Item ID Item Description	Pricing UOM Required Date	Unit Size	Unit Price	Extended Price
Quoted	UOM	Unit Size					

Order Note: Belts ship in 6-8 weeks
Racking ships in 8 weeks
Belt carrier and shafts ship in 8-9 weeks
Flexco items stock

42	EA	1.0	JMME-ARM-MTO Custom cantilever arm	EA 10/30/2025	1.0	323.8700	13,602.54
6	EA	1.0	JMME-3WB-84 84in brace set	EA 10/30/2025	1.0	241.7300	1,450.38
12	EA	1.0	JMME-SU-14-52 Single upright and base	EA 10/30/2025	1.0	2,023.9100	24,286.92
Customer PN: JMME-14-52 MIS							
2	EA	1.0	JMME-DU-14-52 Double upright and base	EA 10/30/2025	1.0	2,072.3100	4,144.62
1	EA	1.0	2220 HVY CXB 18 X 70FT L OE Conveyor belt Cover X bare	EA 10/31/2025	1.0	653.4800	653.48
1	EA	1.0	2220 HVY CXB 24 X 110FT L OE Conveyor belt	EA 10/30/2025	1.0	1,320.0500	1,320.05

THANK YOU FOR THIS OPPORTUNITY!

MTO parts are non-cancellable and not returnable unless otherwise noted

Quantities are considered complete at +/- 10%

Buyer Agrees to Seller's Standard Terms and Conditions as found on <https://www.milwbelt.com/>

Milwaukee Belt-Tech

N110 W13125 Washington Dr, Suite E
Germantown, WI 53022
414-354-3004

Quote Number	
10395905	
Quote Date	Page
10/30/2025	2 of 5

Quote Expires On: 11/29/2025

Quantities			Item ID Item Description	Pricing UOM Required Date	Unit Size	Unit Price	Extended Price
Quoted	UOM	Unit Size					
			Cover X bare				
1	EA	1.0	2220 HVY CTXB 24 X 75FT L OE Conveyor belt Cleit top	EA 10/30/2025	1.0	1,017.4000	1,017.40
1	EA	1.0	2220 HVY CXB 30 X 220FT L OE Conveyor belt Cover X bare	EA 10/30/2025	1.0	3,347.8300	3,347.83
1	EA	1.0	2220 HVY BCXB 30 X 160FT L OE Conveyor belt 2in Beefy cleats	EA 10/31/2025	1.0	7,781.9300	7,781.93
1	EA	1.0	2220 HVY CTXB 30 X 135FT L OE Conveyor belt Cleit top	EA 10/31/2025	1.0	2,015.9300	2,015.93
1	EA	1.0	2220 HVY SCXB 30 X 160FT L OE Conveyor belt Steep climb	EA 10/30/2025	1.0	7,810.1700	7,810.17
1	EA	1.0	2220 HVY CXB 36 X 210FT L OE Conveyor belt Cover X bare	EA 10/30/2025	1.0	3,675.0500	3,675.05
1	EA	1.0	2220 HVY CTXB 36 X 350FT L OE Conveyor belt Cleit top	EA 10/30/2025	1.0	6,426.1100	6,426.11
1	EA	1.0	3330 HVY CXB 36 X 275FT L OE Conveyor belt Cover X bare	EA 10/30/2025	1.0	6,132.0900	6,132.09
1	EA	1.0	3330 HVY CTXB 36 X 110FT L OE Conveyor belt Cleit top	EA 10/30/2025	1.0	2,282.5000	2,282.50
1	EA	1.0	2220 HVY CXB 48 X 150FT L OE Conveyor belt Cover X bare	EA 10/30/2025	1.0	3,405.4500	3,405.45

THANK YOU FOR THIS OPPORTUNITY!

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Quantities are considered complete at +/- 10%

Buyer Agrees to Seller's Standard Terms and Conditions as found on <https://www.milwbelt.com/>

Milwaukee Belt-Tech

N110 W13125 Washington Dr, Suite E
Germantown, WI 53022
414-354-3004

Quote Number	
10395905	
Quote Date	Page
10/30/2025	3 of 5

Quote Expires On: 11/29/2025

Quantities			Item ID Item Description	Pricing UOM Required Date	Unit Size	Unit Price	Extended Price
Quoted	UOM	Unit Size					
1	EA	1.0	2220 HVY CXB 48 X 325FT L OE VG Conveyor belt Cover X bare V-guide CPS	EA 10/30/2025	1.0	14,982.8200	14,982.82
1	EA	1.0	2220 HVY CTXB 48 X 99FT 4IN L OE Conveyor belt Cleat top	EA 10/31/2025	1.0	6,264.6600	6,264.66
1	EA	1.0	3330 HVY CXB 48 X 57FT 1IN L OE Conveyor belt Cover X bare	EA 10/31/2025	1.0	1,797.2500	1,797.25
1	EA	1.0	3330 HVY CTXB 48 X 90FT L OE Conveyor belt Cleat top	EA 10/31/2025	1.0	2,419.7500	2,419.75
1	EA	1.0	3330 HVY CXB 60 X 284FT L OE Conveyor belt Cover X bare	EA 10/31/2025	1.0	11,029.1200	11,029.12
1	EA	1.0	3330 HVY CTXB 60 X 96FT L OE Conveyor belt Cleat top	EA 10/31/2025	1.0	3,173.2000	3,173.20
1	EA	1.0	2220 HVY CXB 60 X 210FT L OE Conveyor belt Cover X bare	EA 10/31/2025	1.0	6,504.6600	6,504.66
1	EA	1.0	2220 HVY CTXB 60 X 512FT L OE Conveyor belt Cleat top	EA 10/31/2025	1.0	15,236.7500	15,236.75
1	EA	1.0	2220 HVY CXB 60 X 19FT 1IN L OE VG Conveyor belt Cover X bare W/ v-guide	EA 10/31/2025	1.0	2,116.4100	2,116.41
1	EA	1.0	3330 HVY BCXB 60 X 178FT 4IN L OE Conveyor belt, beefy cleat top	EA 10/30/2025	1.0	16,542.0500	16,542.05

THANK YOU FOR THIS OPPORTUNITY!

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Milwaukee Belt-Tech

N110 W13125 Washington Dr, Suite E
Germantown, WI 53022
414-354-3004

Quote Number	
10395905	
Quote Date	Page
10/30/2025	4 of 5

Quote Expires On: 11/29/2025

Quantities			Item ID Item Description	Pricing UOM	Unit Size	Unit Price	Extended Price
Quoted	UOM	Unit Size		Required Date			
1	EA	1.0	3330 HVY CXB 72 X 57FT 1IN L OE Conveyor belt Cover X bare	EA 10/31/2025	1.0	2,751.3400	2,751.34
1	EA	1.0	2220 HVY CTXB 72 X 61FT 1IN L OE Conveyor belt Cleat top	EA 10/31/2025	1.0	2,062.8600	2,062.86
1	EA	1.0	2220 HVY BCXB 72 X 124FT OE Conveyor belt, beefy cleat top	EA 10/30/2025	1.0	14,137.1000	14,137.10
1	EA	1.0	WBBRC-2-60-SL-HK Belt Roll Carrier w/ Support Leg Fits belts up to 72" wide. Belt rolls up to 36" diameter. For use with narrow and standard width pallet jacks. Powder Coated Safety Yellow	EA 10/30/2025	1.0	6,500.0000	6,500.00
21	EA	1.0	WBBCS-90-2 2in belt cart shaft	EA 10/30/2025	1.0	205.0000	4,305.00
1	EA	1.0	40783 MSRT-72-AL APPLICATOR TOOL	EA 10/31/2025	1.0	3,411.8200	3,411.82
4	EA	1.0	41067 R5MA-SE FASTENERS STRIPS 10 PER BOX	EA 10/31/2025	1.0	159.1400	636.56
4	EA	1.0	41709 R2MA FASTENERS	EA 10/31/2025	1.0	140.3000	561.20
1	BX	1.0	40539 SRA-100 RIVETS BOX OF 100	BX 10/31/2025	1.0	42.0700	42.07
1	BX	1.0	40540 SRB-100 RIVETS 100 PC PER BOX	BX 10/31/2025	1.0	43.8400	43.84
1	EA	1.0	38129	EA	1.0	15.0800	15.08

THANK YOU FOR THIS OPPORTUNITY!

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Milwaukee Belt-Tech

N110 W13125 Washington Dr, Suite E
Germantown, WI 53022
414-354-3004

Quote Number	
10395905	
Quote Date	Page
10/30/2025	5 of 5

Quote Expires On: 11/29/2025

Quantities			Item ID Item Description	Pricing UOM Required Date	Unit Size	Unit Price	Extended Price
Quoted	UOM	Unit Size					
			AC-18-1 HINGE PINS 1/PK	10/31/2025			
1	EA	1.0	38130 AC-24-1	EA 10/31/2025	1.0	20.1200	20.12
1	EA	1.0	38132 AC-30-1 HINGE PINS	EA 10/31/2025	1.0	25.1000	25.10
1	EA	1.0	38133 AC-36-1 HINGE PINS	EA 10/31/2025	1.0	30.1400	30.14
1	EA	1.0	38135 AC-48-1 HINGE PINS 1/PK	EA 10/31/2025	1.0	40.2400	40.24
1	EA	1.0	38137 AC-60-1 HINGE PINS 1/PK	EA 10/31/2025	1.0	50.2500	50.25
1	EA	1.0	38138 AC-72-1 HINGE PINS 1/PK	EA 10/31/2025	1.0	60.3100	60.31

Total Lines: 43

QUOTE TOTAL: 204,112.15

TAX: 0.00

FREIGHT: 7,000.00

QUOTE: 211,112.15

U.S. Dollars

**Standard lead time quoted - expedited delivery available - please call
\$25 Minimum Order Charge**

THANK YOU FOR THIS OPPORTUNITY!

MTO parts are non-cancellable and not returnable unless otherwise noted

Quantities are considered complete at +/- 10%

Buyer Agrees to Seller's Standard Terms and Conditions as found on <https://www.milwbelt.com/>



10/29/24 MH
10/29/2024

Quote To: Metro Waste Authority -Grimes

Mike Hassis
mhassis@standardbearings.com
515-309-8900

Quote: 0

Qty	Description	Net Each	Delivery	Net Total
1	40783 - FlexCo 72in Alum. Tool	\$2,472.12		2,472.12
4	41067 - R5 Megaloy	\$114.12		456.48
4	41709 - R2 Megaloy	\$100.62		402.48
1	40539 - A - SRA-100 RIVETS	\$28.94		28.94
1	40540 - B - SRB-100 RIVETS	\$31.44		31.44
1	38129 - AC-18-1 HINGE PINS 1/PK	\$10.83		10.83
1	38130 - AC-24-1 HINGE PINS 1/PK	\$14.44		14.44
1	38132 - AC-30-1 HINGE PINS 1/PK	\$18.02		18.02
1	38133 - AC-36-1 HINGE PINS 1/PK	\$21.63		21.63
1	38135 - AC-48-1 HINGE PINS 1/PK	\$28.87		28.87
1	38137 - AC-60-1 HINGE PINS 1/PK	\$36.07		36.07
1	38138 - AC-72-1 HINGE PINS 1/PK	\$43.29		43.29
42	Racking Arms	\$280.68		11,788.56
7	Racking Brace Set	\$209.50		1,466.50
14	RackingSingle Upright & Base	\$1,754.06		24,556.84
1	Racking Estimated Freight	\$2,177.78		2,177.78
1	18" Wide Belt x 840" - 2-220 Flat / Bare	\$507.36		507.36
1	24" Wide Belt x 1320" - 2-220 Flate Bare	\$1,063.04		1,063.04
1	24" WideBelt x 900" - 2-220 V- Cleated / Bare	\$768.30		768.30
1	30" Wide Belt x 2640" - 2-220 Flat / Bare	\$2,657.60		2,657.60
1	30" Wide Belt x 1920" - 2-220 2" Beefy Cleat / Bare	\$6,614.64		6,614.64
1	30" Wide Belt x 1620" - 2-220 V-Cleated / Bare	\$1,728.66		1,728.66
1	30" Wide Belt x 1920" - 2-220 Steep Climb / Bare	\$6,731.71		6,731.71
1	36" Wide Belt x 2520" 2-220 Flat / Bare	\$3,044.16		3,044.16
1	36" Wide Belt x 3300" 3-330 Flat / Bare	\$5,455.56		5,455.56
1	36" Wide Belt x 4200" 2-220 V-Cleated / Bare	\$5,378.05		5,378.05
Please contact us if delivery does not meet your requirements Options: Same day courier, UPS NDA/Early AM, Expedite Fee, etc.				

THANK YOU FOR THIS OPPORTUNITY!

\$25.00 Minimum Order Charge

MTO parts are non-cancellable and not returnable unless otherwise noted

Quantities are considered complete at +/- 10%

Buyer Agrees to Seller's Standard Terms and Conditions as found on www.standardbearings.com

Qty	Description	Net Each	Delivery	Net Total
1	36" Wide Belt x 1320" 3-330 V-Cleated / Bare	\$1,907.57		1,907.57
1	36" Wide Belt x 3480" 2-220 Steep Climb / Bare	\$14,641.47		14,641.47
1	48" Wide Belt x 1800" 2-220 Flat Bare	\$2,899.20		2,899.20
1	48" Wide Belt x 3900" 2-220 Flat / V- Groove Bare	\$12,855.13		12,855.13
1	48" Wide Belt x 1080" 3-330 V-Cleated / Bare	\$2,080.98		2,080.98
1	48" Wide Belt Laced x 685" x 3-330 Flat / Bare	\$1,959.94		1,959.94
1	48" Wide Belt Laced x 1192" x 2-220 V-Cleated / V-Groove	\$5,578.21		5,578.21
1	60" Wide Belt x 1152" x 3-330 V-Cleated / Bare	\$2,774.64		2,774.64
1	60" Wide Belt Laced x 2140" x 3-330 2" Beefy Cleat / Bare	\$14,885.83		14,885.83
1	60" Wide Belt x 3408" x 3-330 Flat / Bare	\$9,390.19		9,390.19
1	60" Wide Belt x 2520" x 2-220 Flat / Bare	\$5,073.60		5,073.60
1	60" Wide Belt x 6144" x 2-220 V-Cleated / Bare	\$13,112.20		13,112.20
1	60" Wide Belt Laced x 229" x 2-220 Flat / V-Groove Bare	\$2,216.67		2,216.67
1	72" Wide Belt x 1560" x 2-220 Flat / Bare	\$3,768.96		3,768.96
1	72" Wide Belt x 1440" x 2-220 2" Beefy Cleat / Bare	\$11,906.35		11,906.35
1	72" Wide Belt Laced x 733" x 2-220 V-Cleated / Bare	\$2,552.20		2,552.20
1	72" Wide Belt Laced x 685" x 3-330 Flat / Bare	\$2,939.90		2,939.90
1	BELT CART - MTO	\$5,925.00		5,925.00
			Total	193,971.41



ORIGINAL

Quote

Order Number: 0505636
Order Date: 10/22/2024

Salesperson: 0010
Customer Number: D/MMET

Invoice No. _____

CONSTRUCTION & AGGREGATE
PRODUCTS INC.

5700 PARK AVENUE
DES MOINES, IA 50321
(515)243-5857

Sold To:
METRO WASTE AUTHORITY
EMAIL INVOICES

Ship To:
METRO RECOVERY FACILITY
4185 SE BIESSER DR
GRIMES, IA 50111

Confirm To:
BRANT

Customer P.O.		Ship VIA		Ship Date		F.O.B.		Terms	
NEEDS PO		OT NATE				DM		NET 30 DAYS	
Item Code	Unit	Ordered	Shipped	Back Order	Price	Amount			
/999FLX	EACH	1.00	0.00	0.00	2,670.00	2,670.00			
40783 MSRT-72-AL APPLICATOR TOOL FOR R2,R5,R5-1/2,R6 ALUMINUM BODY INCLUDES BASE, TWO GUIDE BLOCKS, TWO RIVET DRIVERS, TWO 4# HAMMERS, LUBE AND BAG									
/999FLX	EACH	2.00	0.00	0.00	124.00	248.00			
41067 R5MA PLATES (40 PER BOX)									
/999FLX	EACH	2.00	0.00	0.00	109.00	218.00			
41709 R2MA PLATES (40 PER BOX)									
/999FLX	EACH	1.00	0.00	0.00	587.00	587.00			
41190 SRA RIVETS (2000 EA) STANDARD									
/999FLX	EACH	1.00	0.00	0.00	611.00	611.00			
41191 SRB RIVETS (2000EA) STANDARD									
/999FLX	EACH	1.00	0.00	0.00	3,805.00	3,805.00			
41992 PNEUMATIC RIVET DRIVER									
/999FLX	EACH	2.00	0.00	0.00	471.00	942.00			
42000 35RD-GB5-4 GUIDE BLOCK REQUIRED FOR PNEUMATIC DRIVER									
/999FLX	EACH	1.00	0.00	0.00	522.00	522.00			
40891 CSRLA-W RAPID LOAD 'A' RIVET STRIPS *PNEUMATIC* FOR USE WITH R5 FASTENER PAIL HAS 60 STRIPS CONTAINING 1200 RIVETS									

Continued



ORIGINAL

Quote

CONSTRUCTION & AGGREGATE
PRODUCTS INC.

5700 PARK AVENUE
DES MOINES, IA 50321
(515)243-5857

Order Number: 0505636
Order Date: 10/22/2024

Salesperson: 0010
Customer Number: D/MMET

Invoice No. _____

Sold To:
METRO WASTE AUTHORITY
EMAIL INVOICES

Ship To:
METRO RECOVERY FACILITY
4185 SE BIESSER DR
GRIMES, IA 50111

Confirm To:
BRANT

Customer P.O.		Ship VIA	Ship Date		F.O.B.	Terms	
NEEDS PO		OT NATE			DM	NET 30 DAYS	
Item Code	Unit	Ordered	Shipped	Back Order	Price	Amount	
/999FLX	EACH	1.00	0.00	0.00	538.00	538.00	
40892 CSRLB-W RAPID LOAD 'B' RIVET STRIPS *PNEUMATIC* FOR USE WITH R5 FASTENER PAIL HAS 60 STRIPS CONTAINING 1200 RIVETS							
/999FLX	EACH	1.00	0.00	0.00	802.00	802.00	
40316 SRA-W-2M SINGLE 'A' RIVET WITH WASHERS FOR PNUMATIC DRIVER (R2) 2000 EA							
/999FLX	EACH	1.00	0.00	0.00	827.00	827.00	
40318 SRB-W-2M SINGLE 'B' RIVET WITH WASHERS FOR PNUMATIC DRIVER (R2) 2000 EA							
/999FLX	EACH	1.00	0.00	0.00	7.25	7.25	
38003 NC-18-1 NYLON COATED HINGE PIN							
/999FLX	EACH	1.00	0.00	0.00	9.75	9.75	
38005 NC-24-1 NYLON COATED HINGE PIN							
/999FLX	EACH	1.00	0.00	0.00	12.25	12.25	
38007 NC-30-1 NYLON COATED HINGE PIN							
/999FLX	EACH	1.00	0.00	0.00	14.75	14.75	
38008 NC-36-1 NYLON COATED HINGE PIN							
/999FLX	EACH	1.00	0.00	0.00	19.50	19.50	
38010 NC-48-1 NYLON COATED HINGE PIN							
/999FLX	EACH	1.00	0.00	0.00	24.25	24.25	
38012 NC-60-1 NYLON COATED HINGE PIN							

Continued

ORIGINAL

Quote

Order Number: 0505636
Order Date: 10/22/2024

Salesperson: 0010
Customer Number: D/MMET

Invoice No. _____

CAP
**CONSTRUCTION & AGGREGATE
PRODUCTS INC.**

5700 PARK AVENUE
DES MOINES, IA 50321
(515)243-5857

Sold To:
METRO WASTE AUTHORITY
EMAIL INVOICES

Ship To:
METRO RECOVERY FACILITY
4185 SE BIESSER DR
GRIMES, IA 50111

Confirm To:
BRANT

Customer P.O.		Ship VIA	Ship Date		F.O.B.	Terms	
NEEDS PO		OT NATE			DM	NET 30 DAYS	
Item Code	Unit	Ordered	Shipped	Back Order	Price	Amount	
/999FLX 38013 NC-72-1 NYLON COATED HINGE PIN	EACH	1.00	0.00	0.00	29.25	29.25	
/999FLX 38108 NAC-18-1 ARMOR COATED HINGE PIN	EACH	1.00	0.00	0.00	11.75	11.75	
/999FLX 38109 NAC-24-1 ARMOR COATED HINGE PIN	EACH	1.00	0.00	0.00	15.75	15.75	
/999FLX 38111 NAC-30-1 ARMOR COATED HINGE PIN	EACH	1.00	0.00	0.00	19.50	19.50	
/999FLX 38112 NAC-36-1 ARMOR COATED HINGE PIN	EACH	1.00	0.00	0.00	23.50	23.50	
/999FLX 38114 NAC-48-1 ARMOR COATED HINGE PIN	EACH	1.00	0.00	0.00	31.25	31.25	
/999FLX 38116 NAC-60-1 ARMOR COATED HINGE PIN	EACH	1.00	0.00	0.00	39.00	39.00	
/999FLX 38117 NAC-72-1 ARMOR COATED HINGE PIN	EACH	1.00	0.00	0.00	46.75	46.75	

Net Order:	12,074.50
Less Discount:	0.00
Freight:	0.00
Sales Tax:	0.00
Order Total:	12,074.50



CONSTRUCTION & AGGREGATE
PRODUCTS INC.

5700 PARK AVENUE
DES MOINES, IA 50321
(515)243-5857

ORIGINAL

Quote

Order Number: 0505638
Order Date: 10/23/2024

Salesperson: 0010
Customer Number: D/MMET

Invoice No. _____

Sold To:
METRO WASTE AUTHORITY
EMAIL INVOICES

Ship To:
METRO RECOVERY FACILITY
4185 SE BIESSER DR
GRIMES, IA 50111

Confirm To:
BRANT

Customer P.O.		Ship VIA	Ship Date	F.O.B.	Terms	
NEEDS PO		BW OR OT		DM	NET 30 DAYS	
Item Code	Unit	Ordered	Shipped	Back Order	Price	Amount
/999BLT 18" X 70' 2-220 MOR 3/16 X BB	FEET	1.00	0.00	0.00	836.00	836.00
/999BLT 24" X 110' 2-220 MOR 3/16 X BB	FEET	1.00	0.00	0.00	1,652.00	1,652.00
/999BLT 24" X75' 2-220 MOR 1/8 X BB V-CLEAT PATTERN	FEET	1.00	0.00	0.00	1,268.00	1,268.00
/999BLT 30" X 220' 2-220 MOR 3/16 X BB	FEET	1.00	0.00	0.00	3,905.00	3,905.00
/999BLT 30" X 160' 2-220 MOR 3/16 X BB WITH 2" BEEFY CLEAT PATTERN 6" INDENT FROM EACH SIDE WITH A 4-1/2" GAP IN CENTER OF 18" CLEAT	FEET	1.00	0.00	0.00	7,215.00	7,215.00
/999BLT 30" X 135' 2-220 MOR 1/8 X BB V-CLEAT PATTERN	FEET	1.00	0.00	0.00	2,747.00	2,747.00
/999BLT 30" X 160' 2-220 MOR 3/16X BB 23" WIDE STEEPCLIMB PATTERN ON 10" CENTERS	FEET	1.00	0.00	0.00	7,350.00	7,350.00
/999BLT 36" X 210' 2-220 MOR 3/16 X BB	FEET	1.00	0.00	0.00	4,447.00	4,447.00
/999BLT 36" X 275' 3-330 MOR 3/16 X BB	FEET	1.00	0.00	0.00	7,617.00	7,617.00

Continued



CONSTRUCTION & AGGREGATE
PRODUCTS INC.

5700 PARK AVENUE
DES MOINES, IA 50321
(515)243-5857

ORIGINAL

Quote

Order Number: 0505638
Order Date: 10/23/2024

Salesperson: 0010
Customer Number: D/MMET

Invoice No. _____

Sold To:
METRO WASTE AUTHORITY
EMAIL INVOICES

Ship To:
METRO RECOVERY FACILITY
4185 SE BIESSER DR
GRIMES, IA 50111

Confirm To:
BRANT

Customer P.O.		Ship VIA	Ship Date	F.O.B.	Terms	
NEEDS PO		BW OR OT		DM	NET 30 DAYS	
Item Code	Unit	Ordered	Shipped	Back Order	Price	Amount
/999BLT 36" X 350' 2-220 MOR 1/8 X BB V-CLEAT PATTERN	FEET	1.00	0.00	0.00	8,817.00	8,817.00
/999BLT 36" X 110' 3-330 MOR 1/8 X BB V-CLEAT PATTERN	FEET	1.00	0.00	0.00	3,477.00	3,477.00
/999BLT 36" X 290' 2-220 MOR X BARE 3/16" TOP COVER STEEPCLIMB CLEAT PATTERN 32" WIDE ON 10' CENTERS	FEET	1.00	0.00	0.00	14,900.00	14,900.00
/999BLT 48" X 150' 2-220 MOR 3/16 X BB	FEET	1.00	0.00	0.00	4,243.00	4,243.00
/999BLT 48" X 325' 2-220 MOR 3/16"X BB W/ D SECTION RUBBER NOTCHED V-GUIDE CENTERED ON BARE SIDE	FEET	1.00	0.00	0.00	14,100.00	14,100.00
/999BLT 48" X 90' 3-330 MOR 1/8 X BB V-CLEAT PATTERN	FEET	1.00	0.00	0.00	2,491.00	2,491.00
/999BLT 48" X 57'1" 3-330 MOR3/16 X BB	FEET	1.00	0.00	0.00	1,319.00	1,319.00
/999BLT 48" X 99'4" 2-220 MOR 1/8"X BB V-CLEAT BELT WITH 'D' SECTION NOTCHED V-GUIDE ON BARE SIDE	FEET	1.00	0.00	0.00	4,635.00	4,635.00
/999BLT 60" X 96' 3-330 MOR 1/8 X BB V-CLEAT PATTERN	FEET	1.00	0.00	0.00	3,301.00	3,301.00

Continued



CONSTRUCTION & AGGREGATE
PRODUCTS INC.

5700 PARK AVENUE
DES MOINES, IA 50321
(515)243-5857

ORIGINAL

Page: 3
65 of 151

Quote

Order Number: 0505638
Order Date: 10/23/2024

Salesperson: 0010
Customer Number: D/MMET

Invoice No. _____

Sold To:
METRO WASTE AUTHORITY
EMAIL INVOICES

Ship To:
METRO RECOVERY FACILITY
4185 SE BIESSER DR
GRIMES, IA 50111

Confirm To:
BRANT

Customer P.O.	Ship VIA	Ship Date	F.O.B.	Terms		
NEEDS PO	BW OR OT		DM	NET 30 DAYS		
Item Code	Unit	Ordered	Shipped	Back Order	Price	Amount
/999BLT	FEET	1.00	0.00	0.00	18,026.00	18,026.00
60" X 178'4" 3-330 3PLY X BB WITH 2" BEEFY CLEAT PATTERN ALTERNATING STAGGERED ROWS 1ST ROW 5-5/8" INDENT, 9" LONG CLEAT, 17-3/8" SPACE, 9" LONG CLEAT, 19" INDENT 2ND ROW 19" INDENT, 9" LONG CLEAT, 17-3/8" SPACE, 9" LONG CLEAT, 5-5/8" INDENT						
/999BLT	FEET	1.00	0.00	0.00	7,763.00	7,763.00
60" X 284' 3-330 MOR 3/16 X BB						
/999BLT	FEET	1.00	0.00	0.00	4,428.00	4,428.00
60" X 210' 2-220 MOR 1/8 X BB						
/999BLT	FEET	1.00	0.00	0.00	14,765.00	14,765.00
60" 512' 2-220 MOR 1/8 X BB V-CLEAT PATTERN						
/999BLT	FEET	1.00	0.00	0.00	993.00	993.00
60" X 19'1" 2-220 MOR 3/16"XBB 'D' SECTION RUBBER NOTCHED V-GUIDE ON BARE SIDE						
/999BLT	FEET	1.00	0.00	0.00	5,510.00	5,510.00
72" X 130' 2-220 MOR 3/16 X BB						
/999BLT	FEET	1.00	0.00	0.00	13,020.00	13,020.00
72" X 120' 2-220 MOR 3/16 X BB 2" BEEFY CLEAT PATTERN STAGGERED ALTERNATING PATTERN ROW1 6" INDENT, 12" LONG CLEAT, 20" GAP, 12" LONG CLEAT, 22" INDENT ROW 2 22" INDENT, 12" LONG CLEAT, 20" GAP, 12" LONG CLEAT, 6" INDENT						

Continued



CONSTRUCTION & AGGREGATE
PRODUCTS INC.

5700 PARK AVENUE
DES MOINES, IA 50321
(515)243-5857

ORIGINAL

Quote

Order Number: 0505638
Order Date: 10/23/2024

Salesperson: 0010
Customer Number: D/MMET

Invoice No. _____

Sold To:
METRO WASTE AUTHORITY
EMAIL INVOICES

Ship To:
METRO RECOVERY FACILITY
4185 SE BIESSER DR
GRIMES, IA 50111

Confirm To:
BRANT

Customer P.O.		Ship VIA		Ship Date		F.O.B.		Terms	
NEEDS PO		BW OR OT				DM		NET 30 DAYS	
Item Code	Unit	Ordered	Shipped	Back Order	Price	Amount			
/999BLT	FEET	1.00	0.00	0.00	1,608.00	1,608.00			
72" X 61'1" 2-220 MOR 1/8 X BB V-CLEAT PATTERN									
/999BLT	FEET	1.00	0.00	0.00	1,948.00	1,948.00			
72" X 57'1" 3-330 MOR3/16"X BB									

+ FREIGHT
PRICES ARE GOOD FOR 30 DAYS

Net Order:	162,381.00
Less Discount:	0.00
Freight:	0.00
Sales Tax:	0.00
Order Total:	162,381.00

**Metro Waste Authority Board
Monthly Board Meeting
February 18, 2026
Consent Agenda Item 14**

ITEM:

Approval to Purchase Containers for Recycling Operations

SUMMARY:

Containers are currently utilized for single stream (SS) and clean old corrugated (OCC) recycling programs, along with supporting scrap metal, tire, and appliance recycling. Due to material volumes, our existing container inventory is rapidly being consumed. Replenishing inventory will ensure we can immediately accommodate operational needs without service disruptions.

DISCUSSION POINTS:

Current container utilization has increased sharply with the rollout of the SS and Clean OCC initiatives, as well as expanded support for scrap metal, tire, and appliance recycling. We are now drawing down the last available units, leaving no buffer for new opportunities.

STAFF RECOMMENDATION:

Staff recommends purchasing 18 new 8-yard Clean OCC containers, 2 new 30-yard SS roll-off containers, and 3 new 40-yd open top containers at a total cost of \$72,428 for all containers.

ATTACHMENTS:

- Wastequip Sourcewell Quotes

BUDGET REQUIREMENTS:

These containers were budgeted and funds are available in the FY26 Capital Budget, with all types of containers falling under their budgeted amount.

CONTACT:

Colby Reid, household hazardous waste manager, 515.423.5321



Sell To:

Contact Name Colby Reid
Contract # 040621-WQI
Bill To Name Metro Waste Authority
Bill To 300 E Locust St
Ste 100
Des Moines, IA 50309-1864
USA
Email cre@mwatoday.com
Phone (515) 423-5321

Ship To Name Metro Waste Authority - MRF
Ship To 4185 SE Beisser Drive
Grimes, IA 50111
USA
Quick Ship ☐

Quote Information

Salesperson Phillip Chiles
Salesperson Email pchiles@wastequip.com
Salesperson Phone (319) 371-4761
Expiration Date 2/6/2026
Quote Number WQ-10371959
Please Reference Quote Number on all Purchase Orders

Product	Product Description	Description	Quantity	Sales Price	Total Price
Container - MN - 125537	8 Cubic Yard Standard Duty Flat Front Load Container - Floor: 10 gauge, Walls: 12 gauge with Horizontal V-Crimps for Added Strength, Doors: (2) 30"x 30" Sliding, Pockets: Heavy Duty with Three Way Fork Entry Guide, Top Channels: Interlocking, Bottom Runners: 2 1/2" Tall Formed, Primed and Painted Any Standard Color	No Side Doors Grey D	18.00	\$1,062.00	\$19,116.00
Container - MN - FEL002	Special Slot Option	8" x 60" Cardboard Slot	18.00	\$90.00	\$1,620.00

Payment Terms Net 30 Days if credit has been established
Shipping Terms FOB Origin
Subtotal \$20,736.00
Shipping \$1,930.00
Tax \$0.00
Grand Total \$22,666.00

Additional Information

Additional Terms Our Quote serves as an offer to provide Products and/or services at the quantities and prices shown and is a good faith estimate, based on our understanding of your needs. By signing below, you indicate your acceptance of our offer which is expressly subject to the Wastequip Terms & Conditions of Sale ("Wastequip's Terms") located at: <https://www.wastequip.com/terms-conditions-sale>, as of the date set forth in Section 1(b) of the WQ T&C, which are made a part of this Quote. Wastequip's Terms may be updated from time to time and are available by hard copy upon request. Any changes or deviations to the terms of this Quote, including any different terms in an Order submitted by you, must be agreed upon in writing by both parties.

Additional Information Pricing is based on your acceptance prior to the expiration of this Quote, including product specifications, quantities, and timing. Any differences to your Order may result in different pricing, freight or other costs. Due to volatility in petrochemical, steel and related Product material markets, actual prices and freight, are subject to change. We reserve the right, by providing notice to you at any time before beginning Product manufacturing, to increase the price of the Product(s) to reflect any increase in the cost to us which is due to any factor beyond our control (such as, without limitation, any increase in the costs of labor, materials, or other costs of manufacture or supply). Unless otherwise stated, materials and container sizes indicated on sales literature, invoices, price lists, quotations and delivery tickets are nominal sizes and representations – actual volume, Products and materials are subject to manufacturing and commercial variation and Wastequip's practices, and may vary from nominal sizes and materials. All prices are in US dollars; this Quote may not include all applicable taxes, brokerage fees or duties. If customer is not tax exempt, final tax calculations are subject to change. Pursuant to California Section 26275 of the Health and Safety Code, certain trash receptacles and storage containers must be marked with reflectors. Customers must disclose if such receptacles and containers are intended for use in California – if not disclosed, the receptacles and containers are not intended for use in California.

**Special Contract
Information**

Sourcewell-Pricing & Product offerings are based on the Sourcewell Co-Operative Contract with Wastequip Manufacturing Company LLC (#010825-WQI, eff. 05/29/2025) and such Contract terms & conditions are incorporated herein by reference. Pricing & Product (& related) changes may occur at any time with proper documentation, & subject to Sourcewell approval; therefore, offerings may change without written prior notice. Wastequip Product Limited Warranties, Disclaimers, Limitation of Liability & Remedies, & Limited Warranty Provisions apply to all purchases thereunder.

Signatures

Accepted By: _____

Company Name: _____

Date: _____

Purchase Order: _____

Please Reference Quote Number on all Purchase Orders

Sourcewell 

Awarded Contract

Contract #010825-WQI

Sell To:

Contact Name	Colby Reid	Ship To Name	Metro Waste Authority - Mitchellville
Bill To Name	Metro Waste Authority - Mitchellville	Ship To	12181 NE University Ave
Bill To	12181 NE University Ave		Mitchellville, IA 50169
	Mitchellville, IA 50169		USA
	USA	Quick Ship	<input type="checkbox"/>
Email	cre@mwatoday.com		
Phone	(515) 423-5321		

Quote Information

Salesperson	Phillip Chiles	Expiration Date	2/7/2026
Salesperson Email	pchiles@wastequip.com	Quote Number	WQ-10372080
Salesperson Phone	(319) 371-4761		Please Reference Quote Number on all Purchase Orders

Product	Product Description	Description	Quantity	Sales Price	Total Price
Container - MN - 281593	20 Cubic Yard Standard Duty Rectangular Roll Off Slope Front Container 22' Long - Floor: 7 gauge with 3" structural channels on 18" centers and 6"x 2"x 3/16" Structural Tubing Main Rails , Walls: 12 gauge with side columns on 36" centers and 3" x 4" x 11 gauge Top Rails, (2) Rear Wheels only, Primed and Painted any Standard Color	Dual Hook 61 3/4" Hook Lift & Cable Lift	2.00	\$4,963.00	\$9,926.00
Container - MN - ROC106	Main Rail Upgrade - 22' 6" x 2" x 1/4" from 3/16"		2.00	\$178.00	\$356.00
Container - MN - ROC401	Recycle Roof - A Frame Roof		2.00	\$3,046.00	\$6,092.00
Container - MN - ROC405	Recycle Roof - 30" x 30" Sliding Poly Door Each	6 Sliding Doors per Container. 3 Sliding Doors per Side	6.00	\$166.00	\$996.00
Container - MN - ROC301	Understructures - 61 3/4"Hooklift		2.00	\$563.00	\$1,126.00

Subtotal

\$18,496.00



Awarded Contract

Contract #010825-WQI

Payment Terms	Net 30 Days if credit has been established	Shipping	\$1,000.00
Shipping Terms	FOB Origin	Tax	\$0.00
		Grand Total	\$19,496.00

Additional Information

Additional Terms	<p>Our Quote serves as an offer to provide Products and/or services at the quantities and prices shown and is a good faith estimate, based on our understanding of your needs. By signing below, you indicate your acceptance of our offer which is expressly subject to the Wastequip Terms & Conditions of Sale ("Wastequip's Terms") located at: https://www.wastequip.com/terms-conditions-sale, as of the date set forth in Section 1(b) of the WQ T&C, which are made a part of this Quote. Wastequip's Terms may be updated from time to time and are available by hard copy upon request. Any changes or deviations to the terms of this Quote, including any different terms in an Order submitted by you, must be agreed upon in writing by both parties.</p>
Additional Information	<p>Pricing is based on your acceptance prior to the expiration of this Quote, including product specifications, quantities, and timing. Any differences to your Order may result in different pricing, freight or other costs. Due to volatility in petrochemical, steel and related Product material markets, actual prices and freight, are subject to change. We reserve the right, by providing notice to you at any time before beginning Product manufacturing, to increase the price of the Product(s) to reflect any increase in the cost to us which is due to any factor beyond our control (such as, without limitation, any increase in the costs of labor, materials, or other costs of manufacture or supply). Unless otherwise stated, materials and container sizes indicated on sales literature, invoices, price lists, quotations and delivery tickets are nominal sizes and representations – actual volume, Products and materials are subject to manufacturing and commercial variation and Wastequip's practices, and may vary from nominal sizes and materials. All prices are in US dollars; this Quote may not include all applicable taxes, brokerage fees or duties. If customer is not tax exempt, final tax calculations are subject to change. Pursuant to California Section 26275 of the Health and Safety Code, certain trash receptacles and storage containers must be marked with reflectors. Customers must disclose if such receptacles and containers are intended for use in California – if not disclosed, the receptacles and containers are not intended for use in California.</p>
Special Contract Information	<p>Sourcewell-Pricing & Product offerings are based on the Sourcewell Co-Operative Contract with Wastequip Manufacturing Company LLC (#010825-WQI, eff. 05/29/2025) and such Contract terms & conditions are incorporated herein by reference. Pricing & Product (& related) changes may occur at any time with proper documentation, & subject to Sourcewell approval; therefore, offerings may change without written prior notice. Wastequip Product Limited Warranties, Disclaimers, Limitation of Liability & Remedies, & Limited Warranty Provisions apply to all purchases thereunder.</p>

Signatures

Accepted By: _____

Company Name: _____

Date: _____

Purchase Order: _____

Please Reference Quote Number on all Purchase Orders



15629 Clayton Ave, Rosemount, MN, 55068

PHONE: 800-624-4764 FAX: 651-437-2272

WQ-10372014

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Sourcewell

Awarded Contract

Contract #010825-WQI

Sell To:

Contact Name	Colby Reid	Ship To Name	Metro Waste Authority - Mitchellville
Bill To Name	Metro Waste Authority - Mitchellville	Ship To	12181 NE University Ave
Bill To	12181 NE University Ave		Mitchellville, IA 50169
	Mitchellville, IA 50169		USA
	USA	Quick Ship	<input type="checkbox"/>
Email	cre@mwatoday.com		
Phone	(515) 423-5321		

Quote Information

Salesperson	Phillip Chiles	Expiration Date	2/6/2026
Salesperson Email	pchiles@wastequip.com	Quote Number	WQ-10372014
Salesperson Phone	(319) 371-4761		Please Reference Quote Number on all Purchase Orders

Product	Product Description	Description	Quantity	Sales Price	Total Price
Container - MN - 178059	40 Cubic Yard Extra Heavy Duty Rectangular Roll Off Slope Front Container 22' Long - Floor: 1/4" with 3" structural channels on 18" centers, Structural Tube: 6" x 2" x 1/4", Walls: 7 gauge with side columns on 24" centers and 3" x 4" x 3/16" Top Rails, Primed and Painted any Standard Color	Dual Hook 61 3/4" Hook Lift & Cable Lift	3.00	\$8,121.00	\$24,363.00
Container - MN - ROC203	Top Tube Upgrade - 22' 4"x 3"x 1/4" from 11ga (Rectangle Only)		3.00	\$425.00	\$1,275.00
Container - MN - ROC103	Crossmember Upgrade - 22' 12" Spacing from 18"		3.00	\$313.00	\$939.00
Container - MN - ROC301	Understructures - 61 3/4"Hooklift		3.00	\$563.00	\$1,689.00

Payment Terms	Net 30 Days if credit has been established	Subtotal	\$28,266.00
Shipping Terms	FOB Origin	Shipping	\$2,000.00
		Tax	\$0.00
		Grand Total	\$30,266.00

Additional Information



Awarded Contract

Contract #010825-WQI

Additional Terms	<p>Our Quote serves as an offer to provide Products and/or services at the quantities and prices shown and is a good faith estimate, based on our understanding of your needs. By signing below, you indicate your acceptance of our offer which is expressly subject to the Wastequip Terms & Conditions of Sale ("Wastequip's Terms") located at: https://www.wastequip.com/terms-conditions-sale, as of the date set forth in Section 1(b) of the WQ T&C, which are made a part of this Quote. Wastequip's Terms may be updated from time to time and are available by hard copy upon request. Any changes or deviations to the terms of this Quote, including any different terms in an Order submitted by you, must be agreed upon in writing by both parties.</p>
Additional Information	<p>Pricing is based on your acceptance prior to the expiration of this Quote, including product specifications, quantities, and timing. Any differences to your Order may result in different pricing, freight or other costs. Due to volatility in petrochemical, steel and related Product material markets, actual prices and freight, are subject to change. We reserve the right, by providing notice to you at any time before beginning Product manufacturing, to increase the price of the Product(s) to reflect any increase in the cost to us which is due to any factor beyond our control (such as, without limitation, any increase in the costs of labor, materials, or other costs of manufacture or supply). Unless otherwise stated, materials and container sizes indicated on sales literature, invoices, price lists, quotations and delivery tickets are nominal sizes and representations – actual volume, Products and materials are subject to manufacturing and commercial variation and Wastequip's practices, and may vary from nominal sizes and materials. All prices are in US dollars; this Quote may not include all applicable taxes, brokerage fees or duties. If customer is not tax exempt, final tax calculations are subject to change. Pursuant to California Section 26275 of the Health and Safety Code, certain trash receptacles and storage containers must be marked with reflectors. Customers must disclose if such receptacles and containers are intended for use in California – if not disclosed, the receptacles and containers are not intended for use in California.</p>
Special Contract Information	<p>Sourcewell-Pricing & Product offerings are based on the Sourcewell Co-Operative Contract with Wastequip Manufacturing Company LLC (#010825-WQI, eff. 05/29/2025) and such Contract terms & conditions are incorporated herein by reference. Pricing & Product (& related) changes may occur at any time with proper documentation, & subject to Sourcewell approval; therefore, offerings may change without written prior notice. Wastequip Product Limited Warranties, Disclaimers, Limitation of Liability & Remedies, & Limited Warranty Provisions apply to all purchases thereunder.</p>

Signatures

Accepted By: _____

Company Name: _____

Date: _____

Purchase Order: _____

Please Reference Quote Number on all Purchase Orders

**Metro Waste Authority Board
Monthly Board Meeting
February 18, 2026
AGENDA ITEM 15**

ITEM:

Approval of Metro Waste Authority FY25 Audited Financial Report

SUMMARY:

Robert Endriss, partner of Denman CPA LLP, will review key highlights of the FY2025 audit report.

DISCUSSION POINTS:

The audit committee met on Wednesday, February 4, with Mr. Endriss to review the FY2025 audit report. Mr. Endriss also provided a brief update to the Executive Finance Committee on that date.

The audit result was a clean opinion with no qualifications as to the accuracy of the financial statements taken as a whole. There were no concerns with respect to the financials and no findings of internal control weaknesses. There was one item noted related to the publication of board meeting minutes where in one instance our publication did not occur within the twenty-day period required by statute. A copy of the final report is included in the Board packet, along with the required governance letter.

STAFF RECOMMENDATION:

Staff recommends approval.

ATTACHMENTS:

- FY2025 Audit Report
- FY2025 Governance Letter

CONTACT:

Kirk Irwin, chief financial officer, 515.323.6506

**Metro Waste Authority
Des Moines, Iowa**

FINANCIAL REPORT

June 30, 2025 and 2024

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**Metro Waste Authority
OFFICIALS**

Name	Title	Representing
Rob Sarchet	Chair	Polk City
Susan Skeries	Vice Chair	Windsor Heights
Dean O'Connor	Member	Altoona
Joe Ruddy	Member	Ankeny
Bob Pepper	Member	Bondurant
Ted Weaver	Member	Clive
Joe Gatto	Member	Des Moines
Jill Edler	Member	Elkhart
Ryan Burger	Member	Grimes
Bryan Burkhardt	Member	Johnston
Bill Roberts	Member	Mitchellville
Ed Kuhl	Member	Norwalk
Konnor Hodges	Member	Pleasant Hill
Tom Hockensmith	Member	Polk County
Jeremy Lindquist	Member	Runnells
Patricia Boddy	Member	Urbandale
Doug Loots	Member	West Des Moines
Planning Area Members		
Bob Kramme		Alleman
Drew Merrifield		Carlisle
Kandi Petry		Hartford
Bob Perry		Mingo
Chad Allegor		Prairie City
Don Towers		Sheldahl
Michael McCoy	Chief Executive Officer	
Kirk Irwin	Chief Financial Officer	



Denman CPA LLP ■
 1601 22nd Street, Suite #400 ■
 West Des Moines, Iowa 50266-1453 ■
 www.denman.cpa 515-225-8400 ■

INDEPENDENT AUDITOR'S REPORT

Board of Directors
 Metro Waste Authority
 Des Moines, Iowa

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Metro Waste Authority (the Agency) (a joint public body), as of and for the years ended June 30, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

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, 2025 and 2024, and the changes in financial position, and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Metro Waste Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As described in Note 11 to the financial statements, the Agency adopted new accounting guidance related to Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Metro Waste Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Metro Waste Authority's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of the Agency's proportionate share of the net pension liability, and the schedule of Agency pension contributions on pages 7 through 10 and 33 through 35 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 November 16, 2025, on our consideration of Metro Waste 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 Metro Waste 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 Metro Waste Authority's internal control over financial reporting and compliance.

Denman CPA LLP
Denman CPA LLP

West Des Moines, Iowa
November 16, 2025

Metro Waste Authority MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Metro Waste Authority (the Agency), we offer readers of the financial statements this narrative overview and analysis of the financial performance for the fiscal years ended June 30, 2025 and 2024. We encourage readers to consider this information along with the financial statements that follow this section.

FINANCIAL HIGHLIGHTS

The Agency provides safe, smart disposal and recycling options for residents and businesses primarily in the Central Iowa area and beyond. Here are some of the financial highlights from fiscal year 2025, with comparisons to the prior year:

- In FY 2025, total revenues were \$66.9 million, an increase of 8%. Total expenses were \$52.9 million, which was an increase of 2%. Surplus results for the year were \$14.0 million, up from \$10.1 million.
- Total assets as of the end of the year were \$198.9 million, an increase of about \$16.4 million, reflecting 9% growth. Restricted assets increased by \$21.0 million, offset by a reduction in current assets of approximately \$3.9 million.
- Total net position increased to \$143.4 million, an increase of \$14.1 million in the year.

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 the Agency. 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 the Agency 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 the Agency's assets and liabilities and provides information about types and amounts of investments in resources (assets) and the obligations to the Agency's creditors (liabilities). It also provides the basis for evaluating the Agency's liquidity, financial flexibility, and overall financial health of the Agency.

All of the current year and the 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 the Agency'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 cash came from, what was cash used for, and what was the change in the cash balance during the reporting periods.

ANALYSIS OF THE AGENCY'S FINANCIAL POSITION

The Statements of Net Position and the Statements of Revenues, Expenses, and Changes in Net Position report information about the net position of the Agency and the changes in them. The Agency'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 the Agency's net position is one indicator of whether its financial health is improving or deteriorating. However, one needs to consider other non-financial factors such as changes in economic conditions, population growth, and new or changed government regulations.

**Metro Waste Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS**

NET POSITION

The net position of the organization's balance sheet reflects the difference between the Agency's assets and the amounts owed to third parties. The net position is further defined to reflect the amounts invested in capital assets, amounts restricted for a particular purpose, and amounts which are unrestricted and available for the future needs of the Agency. Summary balance sheet information is set forth below.

Condensed Statements of Net Position

	<u>FY 2025</u>	<u>FY 2024</u>	<u>\$ Change</u>	<u>% Change</u>	<u>FY 2023</u>
Assets and Deferred Outflows of Resources					
Current and other assets	\$ 12,910,686	\$ 16,828,027	\$ (3,917,341)	(23)%	\$ 16,001,538
Restricted assets	102,459,995	81,429,241	21,030,754	26 %	69,903,702
Lease receivables	554,897	786,980	(232,083)	(29)%	1,061,580
Capital assets	82,973,648	83,427,747	(454,099)	(1)%	91,883,625
Total assets	<u>198,899,226</u>	<u>182,471,995</u>	<u>16,427,231</u>	<u>9 %</u>	<u>178,850,445</u>
Deferred outflows of resources	<u>1,601,692</u>	<u>2,094,773</u>	<u>(493,081)</u>	<u>(24)%</u>	<u>1,249,426</u>
Liabilities Deferred Outflows of Resources					
Current liabilities	7,988,325	5,815,764	\$ 2,172,561	37 %	12,282,421
Long-term debt	19,413,202	20,585,159	(1,171,957)	(6)%	21,741,909
Closure and post-closure costs	26,059,546	24,196,274	1,863,272	8 %	22,524,146
Net pension liability	3,252,043	4,042,806	(790,763)	(20)%	3,111,888
Total liabilities	<u>56,713,116</u>	<u>54,640,003</u>	<u>2,073,113</u>	<u>4 %</u>	<u>59,660,364</u>
Deferred inflows of resources	<u>408,155</u>	<u>644,087</u>	<u>(235,932)</u>	<u>(37)%</u>	<u>1,274,858</u>
Net Position					
Net invested in capital assets	60,933,928	61,882,588	(948,660)	(2)%	64,347,513
Restricted for transfer station closure	—	—	—	— %	320,000
Unrestricted	<u>82,445,719</u>	<u>67,400,090</u>	<u>15,045,629</u>	<u>22 %</u>	<u>54,497,136</u>
Total net position	<u>\$143,379,647</u>	<u>\$129,282,678</u>	<u>\$14,096,969</u>	<u>11 %</u>	<u>\$119,164,649</u>

The Agency's net position increased \$14.1 million in FY 2025, reflecting the surplus of revenues over expenses. Surplus funds were invested in restricted assets, with the end-of-year balance reflecting an increase of \$21.0 million. Expenses include non-cash depreciation and amortization expenses of \$10.6 million, which added to available funds. Current assets decreased by \$3.9 million in the year, and other changes are shown in the table above.

Restricted assets include cash and investments that have been designated by the Agency's Board of Directors for landfill closure and post-closure costs and for the purchase of capital assets. Federal and State regulations require the Agency to complete a closure/post-closure plan and to provide necessary funding, including the proper monitoring and care of the landfill after closure. For more detailed information, see Note 6 of the financial statements.

These statements highlight the significant infrastructure required for the Agency to deliver essential services to its stakeholders. The relationship between the Agency's net position and its lower debt levels illustrates the conservative approach management has taken relative to the financial structure of the Agency.

**Metro Waste Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS**

REVENUES, EXPENSES, AND CHANGES IN NET POSITION

The current year's surplus of revenues over expenses, which increased the net position of the balance sheet, is summarized below, along with historical information and comparisons.

**Condensed Statements of Revenues,
Expenses, and Changes in Net Position**

	<u>FY 2025</u>	<u>FY 2024</u>	<u>\$ Change</u>	<u>% Change</u>	<u>FY 2023</u>
Revenues					
Operating revenues	\$ 61,986,437	\$ 57,688,042	\$4,298,395	7 %	\$ 56,433,211
Investment income	4,344,721	3,936,912	407,809	10 %	1,478,270
Nonoperating revenues	616,203	99,264	516,939	521 %	557,104
Total revenues	<u>66,947,361</u>	<u>61,724,218</u>	<u>5,223,143</u>	<u>8 %</u>	<u>58,468,585</u>
Expenses					
Operating expenses	41,733,488	38,823,330	\$2,910,158	7 %	35,489,871
Depreciation and amortization	10,610,111	12,234,121	(1,624,010)	(13)%	9,790,728
Nonoperating expenses	506,793	548,738	(41,945)	(8)%	589,866
Total expenses	<u>52,850,392</u>	<u>51,606,189</u>	<u>1,244,203</u>	<u>2 %</u>	<u>45,870,465</u>
Change in net position	14,096,969	10,118,029			12,598,120
Beginning net position	<u>129,282,678</u>	<u>119,164,649</u>			<u>106,566,529</u>
Ending net position	<u>\$143,379,647</u>	<u>\$129,282,678</u>			<u>\$119,164,649</u>

Current year revenues were \$66.9 million, reflecting an increase of \$5.2 million (8%) over the prior year. Of the increase, \$4.3 million is attributable to an increase in regular operating revenues and \$0.4 million reflects an increase in investment income compared to last year along with an increase in nonoperating revenues of \$0.5 million compared to last year, reflecting proceeds from a prior year's insurance claim settled in the current year.

Operating revenues increased across the Agency compared to the prior year, in nearly all activities. The largest increase in terms of dollars and percentage growth occurred at the Metro Recycling Facility, where operating revenues increased by \$1.5 million (31%) compared to the prior year, reflecting improvement in results due to additional volumes processed and other operating improvements.

Total expenses were \$52.9 million, an increase of \$1.2 million (2%) over the prior year. This result reflects operating expenses increasing by \$2.9 million, offset by a decrease in depreciation and amortization expense of \$1.6 million. The fact that revenues grew at a larger rate than expenses in the year led to the growth in net results of \$4.0 million compared to the prior year.

The change in net position as of the end of the year reflects the surplus of revenues over expenses of \$14.1 million in the current year, up from the prior year's surplus of \$10.1 million. Management believes it is necessary for the Agency to operate at a surplus with excess funds invested in order to generate earnings that will allow the Agency to meet its current and future obligations in terms of capital needs for future asset replacement, ongoing landfill cell development, and future obligations related to landfill closure and post-closure costs.

**Metro Waste Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS**

CAPITAL ASSETS

As stated previously, the activity of the Agency requires copious levels of investment in infrastructure and it is critical that the organization generates sufficient resources to meet the long-term capital needs. Investments in capital assets are summarized below, broken out by asset types. Balances as of the end of the current and prior fiscal years and comparisons are set forth below.

Capital Assets					
	<u>FY 2025</u>	<u>FY 2024</u>	<u>\$ Change</u>	<u>% Change</u>	<u>FY 2023</u>
Asset Type:					
Land & land improvements	\$22,834,132	\$22,834,132	\$ —	— %	\$ 22,834,132
Buildings & building improvements	61,463,285	59,594,594	1,868,691	3 %	59,185,752
Landfill cell development	51,155,705	51,155,705	—	— %	47,172,225
Wetlands treatment facility	4,408,832	4,408,832	—	— %	4,408,832
Equipment	67,643,368	63,299,940	4,343,428	7 %	60,354,224
Work in process	<u>3,773,846</u>	<u>364,924</u>	<u>3,408,922</u>	<u>934 %</u>	<u>3,954,400</u>
Subtotal	<u>211,279,168</u>	<u>201,658,127</u>	<u>9,621,041</u>	<u>5 %</u>	<u>197,909,565</u>
Less: accumulated depreciation	<u>128,305,520</u>	<u>118,230,380</u>	<u>10,075,140</u>	<u>9 %</u>	<u>\$106,025,940</u>
Net capital assets	<u>\$82,973,648</u>	<u>\$83,427,747</u>	<u>\$ (454,099)</u>	<u>(1)%</u>	<u>\$ 91,883,625</u>

The slight decrease in capital assets in FY 2025 reflects a total of \$9.6 million in capital additions across the Agency, while additional accumulated depreciation totaled \$10.1 million during the year. The Agency's operations are capital-intensive and managing present and future capital needs are a primary focus of the Agency's management. For this reason, it is critical that the Agency continues to generate surplus results in a manner that allows it to meet those future needs, as well as ensure it is appropriately funding capital needs.

LONG-TERM DEBT

On June 4, 2020, the Agency entered into a loan agreement with Polk County for \$22.35 million with an interest rate of 2.4747%. Semi-annual interest and principal are due through June 1, 2040. The proceeds from this loan were used to build the Metro Recycling Facility.

On that same date, the Agency also entered into a loan agreement with Polk County for \$8.165 million with an interest rate of 1.2645%. Semi-annual interest and principal were due through June 1, 2024. The proceeds from this loan were used to refinance the building of the Metro Northwest Transfer Station. That loan facility was repaid in full during the previous year.

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

CONTACTING THE AGENCY'S FINANCIAL MANAGEMENT

This financial report is designed to present users with a general overview of the Agency's finances and to demonstrate the Agency'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	
	2025	2024
CURRENT ASSETS		
Cash and cash equivalents	\$ 4,902,904	\$ 7,095,138
Accounts receivable, less allowance for uncollectible accounts 2025 and 2024 \$100,000	7,289,489	8,187,902
Insurance recoveries receivable	—	830,989
Prepaid expenses, accrued interest and other assets	378,452	477,308
Inventories	339,841	236,690
Total current assets	<u>12,910,686</u>	<u>16,828,027</u>
ASSETS WHOSE USE IS LIMITED		
Investments	<u>102,459,995</u>	<u>81,429,241</u>
LEASE RECEIVABLES	<u>554,897</u>	<u>786,980</u>
CAPITAL ASSETS	211,279,168	201,658,127
Less accumulated depreciation and amortization	<u>128,305,520</u>	<u>118,230,380</u>
Total capital assets	<u>82,973,648</u>	<u>83,427,747</u>
Total assets	<u>198,899,226</u>	<u>182,471,995</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension	<u>1,601,692</u>	<u>2,094,773</u>
CURRENT LIABILITIES		
Current portion of notes payable	1,010,000	960,000
Trade accounts payable	2,668,688	2,425,646
Construction contracts payable	1,616,518	—
Landfill tax payable	435,031	426,579
Accrued payroll and employee benefits	2,026,721	1,589,531
Other accrued expenses	231,367	414,008
Total current liabilities	<u>7,988,325</u>	<u>5,815,764</u>
LONG-TERM LIABILITIES		
Notes payable, net of current portion	19,413,202	20,585,159
Accrued closure and post-closure care costs	26,059,546	24,196,274
Net pension liability	<u>3,252,043</u>	<u>4,042,806</u>
Total long-term liabilities	<u>48,724,791</u>	<u>48,824,239</u>
Total liabilities	<u>56,713,116</u>	<u>54,640,003</u>
DEFERRED INFLOWS OF RESOURCES		
Leases	406,090	618,988
Pension	<u>2,065</u>	<u>25,099</u>
Total deferred inflows of resources	<u>408,155</u>	<u>644,087</u>
NET POSITION		
Net investment in capital assets	60,933,928	61,882,588
Unrestricted	<u>82,445,719</u>	<u>67,400,090</u>
Total net position	<u>\$143,379,647</u>	<u>\$129,282,678</u>

See Notes to Financial Statements.

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

	Year ended June 30	
	2025	2024
OPERATING REVENUES		
Landfill and transfer stations	\$ 34,966,450	\$ 33,280,520
Recycling and hazardous waste	14,335,209	12,679,811
Contract management - garbage and yard waste	8,008,672	7,629,300
Compost	4,048,646	3,499,092
Office rental	627,460	599,319
Total operating revenues	<u>61,986,437</u>	<u>57,688,042</u>
OPERATING EXPENSES		
Landfill and transfer stations	13,850,405	12,603,975
Recycling and hazardous waste	11,665,337	10,706,125
Contract management - garbage and yard waste	7,076,867	7,038,382
Compost	3,051,282	3,184,936
Office rental	291,572	490,201
Central office	3,878,277	3,096,813
Provision for landfills and transfer stations closure and post-closure care costs	1,919,748	1,702,898
Total operating expenses	<u>41,733,488</u>	<u>38,823,330</u>
Operating income before depreciation and amortization	<u>20,252,949</u>	<u>18,864,712</u>
DEPRECIATION AND AMORTIZATION		
Depreciation	7,022,987	7,144,758
Amortization	3,587,124	5,089,363
Total depreciation and amortization	<u>10,610,111</u>	<u>12,234,121</u>
Operating income	<u>9,642,838</u>	<u>6,630,591</u>
NONOPERATING REVENUES (EXPENSES)		
Farm income, net of related expenses	118,063	60,479
Grant revenue	10,000	—
Investment income	4,344,721	3,936,912
Gain on sale of capital assets	42,272	21,062
Interest expense	(506,793)	(548,738)
Other	445,868	17,723
Total nonoperating revenues (expenses)	<u>4,454,131</u>	<u>3,487,438</u>
Change in net position	<u>14,096,969</u>	<u>10,118,029</u>
NET POSITION, beginning of year	<u>129,282,678</u>	<u>119,164,649</u>
NET POSITION, end of year	<u><u>\$143,379,647</u></u>	<u><u>\$129,282,678</u></u>

**Metro Waste Authority
STATEMENTS OF CASH FLOWS**

	Year ended June 30	
	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	\$ 62,588,084	\$ 56,991,562
Cash paid to suppliers for goods and services	(28,455,423)	(30,587,220)
Cash paid to employees for services	(10,000,758)	(9,108,822)
Cash paid to municipalities for facility host fees	(359,964)	(241,704)
Net cash flows from operating activities	<u>23,771,939</u>	<u>17,053,816</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal payments on notes payable	(960,000)	(2,850,000)
Interest paid on notes payable	(672,750)	(752,100)
Purchase of capital assets	(8,539,494)	(6,722,446)
Cash received on sale of capital assets	42,272	21,062
Payments for landfill cell closure	(56,476)	(30,770)
Grants received	10,000	—
Net cash flow from capital and related financing activities	<u>(10,176,448)</u>	<u>(10,334,254)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from the sale of investments	—	254,574
Purchase of investments	(16,867,210)	(8,250,859)
Interest received	199,603	263,446
Net cash received from leasing and other activities	879,882	384,270
Net cash flow from investing activities	<u>(15,787,725)</u>	<u>(7,348,569)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	(2,192,234)	(629,007)
CASH AND CASH EQUIVALENTS		
Beginning	<u>7,095,138</u>	<u>7,724,145</u>
Ending	<u>\$ 4,902,904</u>	<u>\$ 7,095,138</u>

See Notes to Financial Statements.

Metro Waste Authority
STATEMENTS OF CASH FLOWS (continued)

	Year ended June 30	
	2025	2024
RECONCILIATION OF OPERATING INCOME TO		
NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income	\$ 9,642,838	\$ 6,630,591
Adjustments to reconcile operating income to		
net cash flows from operating activities		
Depreciation and amortization	10,610,111	12,234,121
Provision for closure and post-closure care costs	1,919,748	1,702,898
Lease revenue	(296,766)	(285,988)
Changes in assets and liabilities		
Accounts receivable	898,413	(410,492)
Insurance recoveries receivable	830,989	(830,989)
Prepaid expenses and other assets, net of investing activities	80,430	(148,348)
Inventories	(103,151)	78,545
Deferred outflows of resources	493,081	(845,347)
Payables, net of amounts for capital assets	251,494	(1,642,775)
Accrued payroll and employee benefits	258,549	16,933
Net pension liability	(790,763)	930,918
Deferred inflows of resources	(23,034)	(376,251)
Net cash flows from operating activities	<u>\$ 23,771,939</u>	<u>\$ 17,053,816</u>

See Notes to Financial Statements.

Metro Waste Authority
NOTES TO FINANCIAL STATEMENTS

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

Metro Waste Authority (the Agency) 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 Agency is to provide for the safe and economical collection and disposal of solid waste generated within the metropolitan area. Currently, this purpose is being met by operating sanitary landfills, transfer stations, a recycling facility, a hazardous waste collection facility, a compost facility, as well as managing solid waste and recycling programs. The Agency also provides disposal services to private contractors.

The Agency 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 Agency has included all funds, organizations, account groups, agencies, boards, commissions and authorities. The Agency 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 Agency are such that exclusion would cause the Agency'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 Agency 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 Agency. The Agency has no component units which meet the Governmental Accounting Standards Board criteria.

Measurement Focus and Basis of Accounting

The accounting policies of the Agency 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 Agency has no governmental or fiduciary funds.

The Agency'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 Agency 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 Agency'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 Agency's policy is generally to first apply the expense toward restricted resources and then to less-restrictive classifications.

Cash and Cash Equivalents

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

Metro Waste Authority
NOTES TO FINANCIAL STATEMENTS

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (continued)

Accounts Receivable

Disposal, recycling, hazardous waste collection, and other fees and service revenues are recorded at the time of service. The Agency provides for an allowance for uncollectible accounts that is estimated based on the Agency's historical losses, the existing economic conditions and the financial stability of the customers. The amount of the allowance for uncollectible as of June 30, 2025 and 2024 was \$100,000. Receivables are written off when they are determined to be uncollectible.

Inventories

Inventories, which consist of curbside carts, 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	Building improvements	10 years
Wetlands treatment facility	10 to 30 years	Automobiles and trucks	3 to 10 years
Buildings	10 to 40 years	Equipment	5 to 10 years

To match the expense related to landfill cell development with the revenue generated by the landfill operations, the Agency 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.

Leases

The Agency is the lessor for certain noncancellable office space leases. The Agency recognizes a lease receivable and a deferred inflow of resources in the accompanying statements of net position.

At the commencement of a lease, the Agency initially measures the lease receivable at the present value of payments expected to be received during the lease term, discounted at the Agency's incremental borrowing rate. Subsequently, the lease receivable is reduced by the principal portion of the lease payments received. The deferred inflows of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Landfill Tax Payable

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

Metro Waste Authority
NOTES TO FINANCIAL STATEMENTS

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences

The Agency recognizes a liability for accumulated time off which is more likely than not to be used or otherwise paid to employees. Agency 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 compensated absences liability, included in accrued payroll and employee benefits, has been computed based on rates of pay in effect at June 30, 2025 and 2024, respectively.

Landfill Closure and Post-closure Care Costs

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

Investments and Investment Income

The Agency'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	Fair value based on quoted market prices

The nonnegotiable certificates of deposit 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.

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 Agency's pension plan and deferred amounts related to the Agency's lease receivables.

Metro Waste Authority
NOTES TO FINANCIAL STATEMENTS

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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 Agency's deposits in banks at June 30, 2025 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 Agency 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 Agency's investment policy limits the amount that may be invested in one issuer (excluding U.S. Government obligations) to 25% of the portfolio.

Security Description	Investment Maturities as of June 30, 2025 (in Years)			
	Fair Value	Less Than 1	1 - 5	More Than 5
Cash equivalents	\$ 74,826,636	\$ 74,826,636	\$ —	\$ —
Federal Farm Credit Bank	5,663,274	2,664,694	2,998,580	—
FMCC	3,968,003	985,598	2,982,405	—
FHLB	9,886,378	4,209,153	5,677,225	—
FNMA	1,575,528	1,060,242	500,035	15,251
Treasury note	6,540,176	6,540,176	—	—
	<u>\$102,459,995</u>	<u>\$ 90,286,499</u>	<u>\$ 12,158,245</u>	<u>\$ 15,251</u>

Metro Waste Authority
NOTES TO FINANCIAL STATEMENTS

NOTE 2 CASH AND INVESTMENTS (continued)

Security Description	Investment Maturities as of June 30, 2024 (in Years)			
	Fair Value	Less Than 1	1 - 5	More Than 5
Cash equivalents	\$ 39,044,562	\$ 39,044,562	\$ —	\$ —
Federal Farm Credit Bank	5,509,704	1,457,965	4,051,739	—
FMCC	13,759,175	10,818,890	2,940,285	—
FHLB	14,410,034	4,554,496	9,855,538	—
FNMA	2,242,861	714,338	1,511,203	17,320
Certificates of deposit	6,462,905	—	6,462,905	—
	<u>\$ 81,429,241</u>	<u>\$ 56,590,251</u>	<u>\$ 24,821,670</u>	<u>\$ 17,320</u>

The Agency 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 Agency's investments were determined using quoted prices in active markets. (Level 1 inputs).

Credit Risk. The Agency's investment policy does not limit its investment portfolio based upon credit quality of the issuer. At June 30, 2025, all of the Agency's investments subject to credit quality ratings were rated AAA by Moody's Investor Service.

Interest Rate Risk. The Agency'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 Agency.

NOTE 3 ASSETS WHOSE USE IS LIMITED

Assets whose use is limited at June 30, 2025 and 2024 were limited for the following purposes:

	June 30	
	2025	2024
Legally restricted assets whose use is limited		
Closure and post-closure care costs – landfills	\$ 25,739,546	\$ 23,876,274
Closure costs – transfer stations	320,000	320,000
Landfill taxes payable	435,031	426,579
Notes payable, sinking fund balance	630,396	402,601
Total	<u>27,124,973</u>	<u>25,025,454</u>
Designated assets		
Capital projects - debt obligations existing, net of sinking fund balance	19,792,806	21,142,558
Capital projects - available for future needs	54,942,216	34,661,229
	<u>74,735,022</u>	<u>55,803,787</u>
Environmental contingencies	600,000	600,000
Total	<u>75,335,022</u>	<u>56,403,787</u>
Total assets whose use is limited	<u>\$102,459,995</u>	<u>\$ 81,429,241</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.

Metro Waste Authority
NOTES TO FINANCIAL STATEMENTS

NOTE 4 CAPITAL ASSETS

During the year ended June 30, 2025, capital asset additions and disposals by type were as follows:

	Balance July 1, 2024	Additions	Disposals	Transfers	Balance June, 30 2025
Metro Park East Landfill					
Land	\$ 8,419,151	\$ —	\$ —	\$ —	\$ 8,419,151
Building	16,337,815	23,836	—	—	16,361,651
Landfill improvements	2,476,970	—	—	—	2,476,970
Landfill cell development	43,799,692	—	—	—	43,799,692
Wetlands treatment facility	4,408,832	—	—	—	4,408,832
	<u>75,442,460</u>	<u>23,836</u>	<u>—</u>	<u>—</u>	<u>75,466,296</u>
Metro Park West Landfill					
Land	4,682,614	—	—	—	4,682,614
Land improvements	454,292	—	—	—	454,292
Building	264,114	—	—	1,606,986	1,871,100
Landfill cell development	7,356,013	—	—	—	7,356,013
	<u>12,757,033</u>	<u>—</u>	<u>—</u>	<u>1,606,986</u>	<u>14,364,019</u>
Metro Northwest Transfer Station					
Land	1,899,162	—	—	—	1,899,162
Building	9,491,949	—	—	—	9,491,949
Land improvements	3,928,184	—	—	—	3,928,184
	<u>15,319,295</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>15,319,295</u>
Metro Central Transfer Station					
Land	89,221	—	—	—	89,221
Land improvements	217,643	—	—	—	217,643
Building	5,077,509	—	—	—	5,077,509
	<u>5,384,373</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>5,384,373</u>
Metro Compost Center					
Leasehold improvements	1,507,780	—	—	—	1,507,780
Metro Hazardous Waste Drop-Off					
Land	168,896	—	—	—	168,896
Building	3,202,740	—	—	—	3,202,740
	<u>3,371,636</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>3,371,636</u>
300 East Locust Office Building					
Land	498,000	—	—	—	498,000
Building	7,998,466	—	—	—	7,998,466
	<u>8,496,466</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>8,496,466</u>
Metro Recycling Facility					
Building	15,714,220	237,869	—	—	15,952,089
Automobiles, trucks and other equipment					
Office equipment - Central Office and Landfills	1,782,772	146,183	—	—	1,928,955
Landfills	26,579,089	3,800,993	(496,705)	—	29,883,377
Metro Central Transfer Station	7,032,715	—	—	—	7,032,715
Metro Hazardous Waste Drop-Off	1,137,755	5,090	—	—	1,142,845
Recycling Programs	5,755,311	300,739	—	—	6,056,050
Metro Compost Center	3,588,815	—	(38,266)	—	3,550,549
Metro Northwest Transfer Station	2,151,693	14,224	—	—	2,165,917
Metro Recycling Facility	15,271,790	435,554	—	175,616	15,882,960
	<u>63,299,940</u>	<u>4,702,783</u>	<u>(534,971)</u>	<u>175,616</u>	<u>67,643,368</u>
Construction in progress	364,924	5,191,524	—	(1,782,602)	3,773,846
Totals	201,658,127	10,156,012	(534,971)	—	211,279,168
Less accumulated depreciation and amortization	(118,230,380)	(10,610,111)	534,971	—	(128,305,520)
Net capital assets	<u>\$83,427,747</u>	<u>\$ (454,099)</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$82,973,648</u>

Metro Waste Authority
NOTES TO FINANCIAL STATEMENTS

NOTE 4 CAPITAL ASSETS (continued)

During the year ended June 30, 2024, capital asset additions and disposals by type were as follows:

	Balance July 1, 2023	Additions	Disposals	Transfers	Balance June, 30 2024
Metro Park East Landfill					
Land	\$ 8,419,151	\$ —	\$ —	\$ —	\$ 8,419,151
Building	16,001,387	17,460	(8,140)	327,108	16,337,815
Landfill improvements	2,476,970	—	—	—	2,476,970
Landfill cell development	43,799,692	—	—	—	43,799,692
Wetlands treatment facility	4,408,832	—	—	—	4,408,832
	<u>75,106,032</u>	<u>17,460</u>	<u>(8,140)</u>	<u>327,108</u>	<u>75,442,460</u>
Metro Park West Landfill					
Land	4,682,614	—	—	—	4,682,614
Land improvements	454,292	—	—	—	454,292
Building	264,114	—	—	—	264,114
Landfill cell development	3,372,533	397,161	—	3,586,319	7,356,013
	<u>8,773,553</u>	<u>397,161</u>	<u>—</u>	<u>3,586,319</u>	<u>12,757,033</u>
Metro Northwest Transfer Station					
Land	1,899,162	—	—	—	1,899,162
Building	9,443,464	48,485	—	—	9,491,949
Land improvements	3,928,184	—	—	—	3,928,184
	<u>15,270,810</u>	<u>48,485</u>	<u>—</u>	<u>—</u>	<u>15,319,295</u>
Metro Central Transfer Station					
Land	89,221	—	—	—	89,221
Land improvements	217,643	—	—	—	217,643
Building	5,036,063	41,446	—	—	5,077,509
	<u>5,342,927</u>	<u>41,446</u>	<u>—</u>	<u>—</u>	<u>5,384,373</u>
Metro Compost Center					
Leasehold improvements	1,507,780	—	—	—	1,507,780
Metro Hazardous Waster Drop-Off					
Land	168,896	—	—	—	168,896
Building	3,202,740	—	—	—	3,202,740
	<u>3,371,636</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>3,371,636</u>
300 East Locust Office Building					
Land	498,000	—	—	—	498,000
Building	8,009,679	—	(11,213)	—	7,998,466
	<u>8,507,679</u>	<u>—</u>	<u>(11,213)</u>	<u>—</u>	<u>8,496,466</u>
Metro Recycling Facility					
Building	15,720,524	—	(6,304)	—	15,714,220
Automobiles, trucks and other equipment					
Office equipment - Central Office and Landfills	1,765,676	46,772	(29,676)	—	1,782,772
Landfill	25,707,827	871,262	—	—	26,579,089
Metro Central Transfer Station	6,746,921	50,674	—	235,120	7,032,715
Metro Hazardous Waste Drop Off	828,735	309,020	—	—	1,137,755
Recycling Programs	5,489,836	265,475	—	—	5,755,311
Metro Compost Center	3,588,815	—	—	—	3,588,815
Metro Northwest Transfer Station	2,112,936	38,757	—	—	2,151,693
Metro Recycling Facility	14,113,478	1,240,659	(82,347)	—	15,271,790
	<u>60,354,224</u>	<u>2,822,619</u>	<u>(112,023)</u>	<u>235,120</u>	<u>63,299,940</u>
Construction in progress	3,954,400	559,071	—	(4,148,547)	364,924
Totals	197,909,565	3,886,242	(137,680)	—	201,658,127
Less accumulated depreciation and amortization	(106,025,940)	(12,234,121)	29,681	—	(118,230,380)
Net capital assets	<u>\$91,883,625</u>	<u>\$ (8,347,879)</u>	<u>\$ (107,999)</u>	<u>\$ —</u>	<u>\$83,427,747</u>

Metro Waste Authority
NOTES TO FINANCIAL STATEMENTS

NOTE 4 CAPITAL ASSETS (continued)

Land with a carrying value of approximately \$9,535,000 was not used in the landfill operations as of June 30, 2025 and 2024. Of this amount, approximately \$8,302,000 was leased or farmed as farmland as of June 30, 2025 and 2024.

NOTE 5 NOTES PAYABLE

Notes payable at June 30, 2025 and 2024 are summarized as follows:

	<u>2025</u>	<u>2024</u>
General Obligation Capital Loan Notes Series 2020A	\$ 19,445,000	\$ 20,405,000
Less current portion	(1,010,000)	(960,000)
Plus unamortized bond premium	<u>978,202</u>	<u>1,140,159</u>
Long-term debt	<u>\$ 19,413,202</u>	<u>\$ 20,585,159</u>

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 Agency. Proceeds from the notes were used by the Agency to repay previous loan obligations and finance the Metro Recycling Facility project. The Agency has pledged future net revenues to repay the Notes. The Notes require maintaining 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. The loans bear interest at rates ranging from 2% to 5%. Series 2020B was fully paid off in the year ended June 30, 2024.

Principal and interest maturities of the notes payable at June 30, 2025 are summarized as follows:

<u>Year ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 1,010,000	\$ 624,750	\$ 1,634,750
2027	1,060,000	574,250	1,634,250
2028	1,115,000	521,250	1,636,250
2029	1,145,000	487,800	1,632,800
2030	1,180,000	453,450	1,633,450
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>\$ 19,445,000</u>	<u>\$ 5,062,550</u>	<u>\$ 24,507,550</u>

Metro Waste Authority
NOTES TO FINANCIAL STATEMENTS

NOTE 5 NOTES PAYABLE (continued)

A summary of changes in notes payable for the year ended June 30, 2025 follows:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Principal payments</u>	<u>Ending balance</u>	<u>Amounts due within one year</u>
GO Capital Loan Notes, Series 2020A	\$ 20,405,000	\$ —	\$ 960,000	\$ 19,445,000	\$ 1,010,000
Totals	<u>\$ 20,405,000</u>	<u>\$ —</u>	<u>\$ 960,000</u>	<u>\$ 19,445,000</u>	<u>\$ 1,010,000</u>

A summary of changes in notes payable for the year ended June 30, 2024 follows:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Principal payments</u>	<u>Ending balance</u>	<u>Amounts due within one year</u>
GO Capital Loan Notes, Series 2020A	\$ 21,150,000	\$ —	\$ 745,000	\$ 20,405,000	\$ 960,000
GO Capital Loan Notes, Series 2020B	<u>2,105,000</u>	<u>—</u>	<u>2,105,000</u>	<u>—</u>	<u>—</u>
Totals	<u>\$ 23,255,000</u>	<u>\$ —</u>	<u>\$ 2,850,000</u>	<u>\$ 20,405,000</u>	<u>\$ 960,000</u>

NOTE 6 CLOSURE AND POST-CLOSURE CARE COSTS

To comply with federal and state regulations, the Agency is required to complete a monitoring system plan and a closure/post-closure plan and to provide funding necessary to effect closure and post-closure care, including the proper monitoring and care of the landfills after closure. Environmental Protection Agency (EPA) requirements have established closure and thirty-year post-closure 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 post-closure 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 Agency is required to estimate total landfill closure and post-closure 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 post-closure monitoring and care, (2) the cost of final cover (material and labor), (3) the cost of monitoring the landfill during the post-closure 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.

Transfer stations closure care

To comply with state regulations, the Agency is required to complete a closure plan detailing how it will comply with proper disposal of all solid waste and litter at the sites, cleaning the transfer station buildings, 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.

Metro Waste Authority
NOTES TO FINANCIAL STATEMENTS

NOTE 6 CLOSURE AND POST-CLOSURE CARE COSTS (continued)

Transfer stations closure care (continued)

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

The total closure care costs for both transfer stations as of June 30, 2025 and 2024 have been estimated at \$320,000. The balance is fully funded at June 30, 2025 and 2024.

The Agency's estimated closure and post-closure care liabilities are as follows as of June 30, 2025 and 2024:

	June 30	
	2025	2024
Post-closure care – landfills	\$ 10,094,303	\$ 9,700,389
Closure costs – landfills	15,645,243	14,175,885
Closure costs – transfer stations	<u>320,000</u>	<u>320,000</u>
Totals	<u><u>\$ 26,059,546</u></u>	<u><u>\$ 24,196,274</u></u>

The provision for landfill and transfer station closure and post-closure care costs recognized for the years ended June 30, 2025 and 2024 is as follows:

	Year ended June 30	
	2025	2024
Provision for post-closure care – landfills	\$ 450,390	\$ 245,294
Provision for closure costs – landfills	1,469,358	1,137,604
Provision for closure costs – transfer stations	<u>—</u>	<u>320,000</u>
Totals	<u><u>\$ 1,919,748</u></u>	<u><u>\$ 1,702,898</u></u>

The total landfill closure and post-closure care costs for the Agency have been estimated at approximately \$29,284,000 as of June 30, 2025, and the portion of the liability that has been recognized is \$25,739,546. This liability represents the cumulative amount reported to date based on the use of approximately 87 percent of the capacity of the developed landfill less payments for cell closure, with a remaining life of approximately 1.93 years. A provision for the above liability has been made on the Agency's statements of net position as of June 30, 2025 and 2024. The Agency has accumulated resources to fund these costs. They are included in assets whose use is limited on the statements of net position and total \$25,739,546 and \$23,876,274 as of June 30, 2025 and 2024, respectively.

NOTE 7 SOLID WASTE TONNAGE FEES RETAINED

The Agency has established an account for restricting and using solid waste tonnage fees retained by the Agency in accordance with Chapter 455B.310 of the Code of Iowa and DNR guidelines. As of June 30, 2025 and 2024, there were no unspent amounts retained by the Agency.

**Metro Waste Authority
NOTES TO FINANCIAL STATEMENTS**

NOTE 8 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 Agency, 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.

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.

Metro Waste Authority
NOTES TO FINANCIAL STATEMENTS

NOTE 8 PENSION PLAN (continued)

Contributions (continued)

In fiscal years 2025 and 2024, pursuant to the required rate, regular members contributed 6.29% of covered payroll and the Agency contributed 9.44% for a total rate of 15.73%.

The Agency's contributions to IPERS for the years ended June 30, 2025 and 2024 were \$862,841 and \$790,736, respectively.

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

At June 30, 2025 and 2024, the Agency reported a liability of \$3,252,043 and \$4,042,806, respectively, for its proportionate share of the net pension liability. The Agency's net pension liability was measured as of June 30, 2024 and 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of those dates. The Agency's proportion of the net pension liability was based on the Agency'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 Agency's proportionate share:

	Measurement Date		
	June 30		
	2024	2023	Change
Agency's proportionate share	<u>0.089305 %</u>	<u>0.089568 %</u>	<u>(0.000263)%</u>
	2023	2022	Change
Agency's proportionate share	<u>0.089568 %</u>	<u>0.082365 %</u>	<u>0.007203 %</u>

For the years ended June 30, 2025 and 2024, the Agency recognized pension expense of \$542,126 and \$500,056, respectively. At June 30, 2025 and 2024, the Agency 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	
	2025	2024	2025	2024
Difference between expected and actual experience	\$ 258,768	\$ 342,027	\$ 2,020	\$ 16,617
Change in assumptions	—	—	45	64
Net difference between projected and actual earnings on pension plan investments	40,672	374,413	—	—
Change in proportion and difference between Agency contributions and proportionate share of contributions	439,411	587,597	—	8,418
Agency contributions subsequent to the measurement date	<u>862,841</u>	<u>790,736</u>	<u>—</u>	<u>—</u>
Totals	<u>\$1,601,692</u>	<u>\$2,094,773</u>	<u>\$ 2,065</u>	<u>\$ 25,099</u>

Metro Waste Authority
NOTES TO FINANCIAL STATEMENTS

NOTE 8 PENSION PLAN (continued)

Net Pension Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

\$862,841 and \$790,736 reported as deferred outflows of resources related to pensions resulting from the Agency contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the years ending June 30, 2026 and 2025, 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

2026	\$ (262,355)
2027	937,456
2028	133,281
2029	(73,290)
2030	<u>1,694</u>
Totals	<u>\$ 736,786</u>

There were no non-employer contributing entities at IPERS.

Actuarial Assumptions

The total pension liability in the June 30, 2024 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, 2024 valuation were based on the results of a quadrennial experience study covering the period July 1, 2017 through June 30, 2021.

Mortality rates used in the 2024 valuation were based on the PubG-2010 mortality tables with future mortality improvements modeled using Scale MP-2021.

Metro Waste Authority
NOTES TO FINANCIAL STATEMENTS

NOTE 8 PENSION PLAN (continued)

Actuarial Assumptions (continued)

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 asset allocation and best estimates of geometric 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>
Domestic equity	21.0%	3.5%
International equity	13.0	5.2
Global smart beta equity	5.0	4.1
Core plus fixed income	25.5	3.0
Public credit	3.0	4.5
Cash	1.0	1.7
Private equity	17.0	8.9
Private real assets	9.0	4.3
Private credit	5.5	6.6
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 Agency 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 to 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.

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

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

	<u>1% Decrease (6.0%)</u>	<u>Discount Rate (7.0%)</u>	<u>1% Increase (8.0%)</u>
Agency's proportionate share of the net pension liability (asset) as of June 30, 2025	<u>\$ 7,980,456</u>	<u>\$ 3,252,043</u>	<u>\$ (708,027)</u>
Agency's proportionate share of the net pension liability as of June 30, 2024	<u>\$ 8,595,906</u>	<u>\$ 4,042,806</u>	<u>\$ 227,233</u>

Metro Waste Authority
NOTES TO FINANCIAL STATEMENTS

NOTE 8 PENSION PLAN (continued)

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, 2025 and 2024, the Agency reported payables to the defined benefit pension plan of approximately \$66,000 and \$60,000, respectively, for legally required employer contributions and approximately \$44,000 and \$40,000, respectively, for legally required employee contributions which had been withheld from employee wages but not yet remitted to IPERS.

NOTE 9 RISK MANAGEMENT

The Agency 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 in part 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 Agency assumes liability for any deductibles and claims in excess of coverage limitations and retains risk of loss in certain instances.

The Agency 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 805 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: property, general liability, automobile liability, employment practices liability, public officials' liability, cyber liability, and crime liability. There have been no reductions in insurance coverage from prior years.

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 Agency's contributions to the risk pool are recorded as expenditures from its operating funds at the time of payment to the risk pool. The Agency's contributions to the Pool for the years ended June 30, 2025 and 2024 were \$623,599 and \$404,753, respectively.

The Pool uses reinsurance and excess risk-sharing agreements to reduce its exposure to large losses. The Pool retains general, automobile, employment practices, law enforcement, cyber, 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 Agency's risk-sharing certificate. Property and automobile physical damage risks are retained by the Pool up to \$500,000 each occurrence, each location. Property risks exceeding \$500,000 are reinsured through reinsurance and excess risk-sharing agreements up to the amount of risk-sharing protection provided by the Agency'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 Agency'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.

Metro Waste Authority
NOTES TO FINANCIAL STATEMENTS

NOTE 9 RISK MANAGEMENT (continued)

The Agency 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, 2025 and 2024, no liability has been recorded in the Agency's financial statements. As of June 30, 2025 and 2024, 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 10 CONTINGENCIES

The Agency 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 Agency'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 Agency cannot be foreseen at the present time.

The Agency is involved in litigation arising in the ordinary course of activities. While these cases may have future financial effect, management, based on advice of counsel, believes that their ultimate outcome will not be material to the financial statements.

NOTE 11 CHANGE IN ACCOUNTING PRINCIPLE

Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*, was implemented in fiscal year 2025. This statement replaces previous guidance on compensated absences and requires the Agency to recognize a liability for leave that accumulates and is more likely than not to be used for time off or otherwise paid to employees. Implementation did not have a material effect on the Agency's financial statements; therefore, prior period amounts were not restated.

REQUIRED SUPPLEMENTARY INFORMATION

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

	June 30				
	2025	2024	2023	2022	2021
Agency's proportion of the net pension liability	0.089305 %	0.089568 %	0.082365 %	(0.029415)%	0.069429 %
Agency's proportionate share of the net pension liability	\$ 3,252	\$ 4,043	\$ 3,112	\$ 102	\$ 4,877
Agency covered payroll	\$ 9,140	\$ 8,376	\$ 8,000	\$ 6,751	\$ 5,898
Agency's proportionate share of the net pension liability as a percentage of its total covered payroll	36 %	48 %	39 %	2 %	83 %
IPERS net position as a percentage of the total pension liability	92 %	90 %	91 %	101 %	83 %

	June 30				
	2020	2019	2018	2017	2016
Agency's proportion of the net pension liability	0.070181 %	0.071320 %	0.070789 %	0.071600 %	0.071212 %
Agency's proportionate share of the net pension liability	\$ 4,064	\$ 4,513	\$ 4,715	\$ 4,506	\$ 3,518
Agency covered payroll	\$ 5,558	\$ 5,341	\$ 5,384	\$ 5,383	\$ 5,248
Agency's proportionate share of the net pension liability as a percentage of its total covered payroll	73 %	84 %	88 %	84 %	67 %
IPERS net position as a percentage of the total pension liability	85 %	83 %	82 %	81 %	85 %

Note: 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 AGENCY PENSION CONTRIBUTIONS
Iowa Public Employees' Retirement System
(In Thousands)
Required Supplementary Information

	June 30				
	2025	2024	2023	2022	2021
Statutory required contribution	\$ 863	\$ 791	\$ 755	\$ 638	\$ 557
Contributions in relation to the statutorily required contribution	<u>863</u>	<u>791</u>	<u>755</u>	<u>638</u>	<u>557</u>
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Agency's covered payroll	\$ 9,140	\$ 8,376	\$ 8,000	\$ 6,751	\$ 5,898
Contributions as a percentage of covered payroll	9.4 %	9.4 %	9.4 %	9.5 %	9.4 %

	June 30				
	2020	2019	2018	2017	2016
Statutory required contribution	\$ 525	\$ 504	\$ 480	\$ 473	\$ 463
Contributions in relation to the statutorily required contribution	<u>525</u>	<u>504</u>	<u>480</u>	<u>473</u>	<u>463</u>
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Agency's covered payroll	\$ 5,558	\$ 5,341	\$ 5,384	\$ 5,383	\$ 5,248
Contributions as a percentage of covered payroll	9.4 %	9.4 %	8.9 %	8.8 %	8.8 %

See accompanying notes to required supplementary information – net pension liability.

Metro Waste Authority
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – NET PENSION LIABILITY
Year ended June 30, 2025

CHANGES OF BENEFIT TERMS

There are no significant changes in benefit terms.

CHANGES OF ASSUMPTIONS

The 2022 valuation incorporated the following refinements after a quadrennial experience study:

- Changed mortality assumptions to the PubG-2010 mortality tables with mortality improvements modeled using Scale MP-2021.
- Adjusted retirement rates for regular members.
- Lowered disability rates for regular members.
- Adjusted termination rates for all membership groups.

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%.



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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, 2025 and 2024, and our report thereon dated November 16, 2025, which contained an unmodified opinion on those financial statements, appears on pages 4 through 6. Our audits were performed 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.

We have also previously 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 for the eight years ended June 30, 2023 (which are not presented herein), and we expressed unmodified opinions on those financial statements.

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.

Denman CPA LLP
 Denman CPA LLP

West Des Moines, Iowa
 November 16, 2025

Metro Waste Authority
COMBINING STATEMENT OF REVENUES AND EXPENSES BY DEPARTMENT
Year ended June 30, 2025

	Combined	Metro Park East Landfill	Metro Park West Landfill	Metro Transfer Stations	Metro Compost Center	Metro Hazardous Waste Drop-Off	Metro Recycling Facility	Recycling Programs	Rental - 300 East Locust	Central Office*
OPERATING REVENUES										
Landfill and transfer stations	\$34,966,450	\$19,794,129	\$ 1,866,989	\$13,305,332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recycling and hazardous waste	14,335,209	-	-	-	-	1,390,735	6,566,074	6,378,400	-	-
Contract management - garbage and yard waste	8,008,672	-	-	-	-	-	-	-	-	8,008,672
Compost	4,048,646	-	-	-	4,048,646	-	-	-	-	-
Office rental	627,460	-	-	-	-	-	-	-	627,460	-
Total operating revenues	<u>61,986,437</u>	<u>19,794,129</u>	<u>1,866,989</u>	<u>13,305,332</u>	<u>4,048,646</u>	<u>1,390,735</u>	<u>6,566,074</u>	<u>6,378,400</u>	<u>627,460</u>	<u>8,008,672</u>
OPERATING EXPENSES										
Landfill and transfer stations	13,850,405	9,497,149	874,187	3,479,069	-	-	-	-	-	-
Recycling and hazardous waste	11,665,337	-	-	-	-	1,570,903	4,504,308	5,590,126	-	-
Contract management - garbage and yard waste	7,076,867	-	-	-	-	-	-	-	-	7,076,867
Compost	3,051,282	-	-	-	3,051,282	-	-	-	-	-
Office rental	291,572	-	-	-	-	-	-	-	291,572	-
Central office	3,878,277	-	-	-	-	-	-	-	-	3,878,277
Provision for landfills and transfer stations closure and post-closure care costs	<u>1,919,748</u>	<u>1,393,969</u>	<u>525,779</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total operating expenses	<u>41,733,488</u>	<u>10,891,118</u>	<u>1,399,966</u>	<u>3,479,069</u>	<u>3,051,282</u>	<u>1,570,903</u>	<u>4,504,308</u>	<u>5,590,126</u>	<u>291,572</u>	<u>10,955,144</u>
Operating income (loss) before depreciation and amortization	<u>20,252,949</u>	<u>8,903,011</u>	<u>467,023</u>	<u>9,826,263</u>	<u>997,364</u>	<u>(180,168)</u>	<u>2,061,766</u>	<u>788,274</u>	<u>335,888</u>	<u>(2,946,472)</u>
DEPRECIATION AND AMORTIZATION										
Depreciation	7,022,987	2,211,903	181,452	1,637,714	248,071	177,180	2,059,452	207,754	248,454	51,007
Amortization	<u>3,587,124</u>	<u>3,299,067</u>	<u>288,057</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total depreciation and amortization	<u>10,610,111</u>	<u>5,510,970</u>	<u>469,509</u>	<u>1,637,714</u>	<u>248,071</u>	<u>177,180</u>	<u>2,059,452</u>	<u>207,754</u>	<u>248,454</u>	<u>51,007</u>
Operating income (loss)	<u>9,642,838</u>	<u>3,392,041</u>	<u>(2,486)</u>	<u>8,188,549</u>	<u>749,293</u>	<u>(357,348)</u>	<u>2,314</u>	<u>580,520</u>	<u>87,434</u>	<u>(2,997,479)</u>
NONOPERATING REVENUES (EXPENSES)										
Farm income, net of related expenses	118,063	118,063	-	-	-	-	-	-	-	-
Grant revenue	10,000	10,000	-	-	-	-	-	-	-	-
Investment income	4,344,721	-	-	-	-	-	-	-	-	4,344,721
Gain on sale of capital assets	42,272	-	-	-	-	-	-	-	-	42,272
Interest expense	(506,793)	-	-	(1,282)	-	-	(505,511)	-	-	-
Other revenues (expenses)	<u>445,868</u>	<u>31,592</u>	<u>(2,051)</u>	<u>-</u>	<u>-</u>	<u>1,603</u>	<u>423,779</u>	<u>-</u>	<u>-</u>	<u>(9,055)</u>
Total nonoperating revenues (expenses)	<u>4,454,131</u>	<u>159,655</u>	<u>(2,051)</u>	<u>(1,282)</u>	<u>-</u>	<u>1,603</u>	<u>(81,732)</u>	<u>-</u>	<u>-</u>	<u>4,377,938</u>
Increase (decrease) in net position	<u>\$14,096,969</u>	<u>\$ 3,551,696</u>	<u>\$ (4,537)</u>	<u>\$ 8,187,267</u>	<u>\$ 749,293</u>	<u>\$ (355,745)</u>	<u>\$ (79,418)</u>	<u>\$ 580,520</u>	<u>\$ 87,434</u>	<u>\$ 1,380,459</u>

*Included in Central Office is activity of the central office, contract management of solid waste programs, grant programs, engineering studies, and other miscellaneous Agency activity.

Metro Waste Authority
COMBINING SUMMARY OF OPERATING EXPENSES, EXCLUDING
DEPRECIATION AND AMORTIZATION, BY DEPARTMENT
Year ended June 30, 2025

	Combined	Metro Park East Landfill	Metro Park West Landfill	Metro Transfer Stations	Metro Compost Center	Metro Hazardous Waste Drop-Off	Metro Recycling Facility	Recycling Programs	Rental - 300 East Locust	Central Office*
Salaries	\$10,259,307	\$ 2,977,345	\$ 316,743	\$ 1,494,570	\$ 184,568	\$ 592,269	\$ 1,853,955	\$ 639,984	\$ -	\$ 2,199,873
Payroll taxes	705,488	235,131	23,409	116,466	12,790	40,938	106,942	43,940	-	125,872
Benefits	1,494,836	509,105	52,391	260,536	25,861	69,776	249,147	80,338	-	247,682
Site maintenance	2,096,129	1,695,719	15,589	187,921	12,198	18,961	13,895	-	151,846	-
Contract management	7,076,867	-	-	-	-	-	-	-	-	7,076,867
Recycling programs	4,801,646	-	-	-	-	238,582	-	4,563,064	-	-
Commodity share fee	576,807	-	-	-	-	-	576,807	-	-	-
Vehicle repairs and maintenance	2,781,718	1,159,437	144,630	931,184	149,632	6,012	357,663	33,160	-	-
Vehicle fuel	1,574,815	1,269,084	106,494	152,527	2,008	7,873	26,839	-	-	9,990
Computer maintenance	247,797	38,494	3,354	1,817	602	2,289	7,989	668	-	192,584
Minor equipment	197,913	84,224	1,653	4,942	5,130	4,353	78,724	18,887	-	-
Professional services	413,293	21,068	-	-	-	1,790	6,820	300	-	383,315
Engineering services	224,709	154,429	68,718	812	-	750	-	-	-	-
Graphics design/contract printing	131,306	3,171	206	-	25,013	1,313	2,038	8,501	-	91,064
Contract disposal	428,130	-	-	-	-	324,247	-	103,883	-	-
Property taxes and host fees	201,089	113,852	-	55,439	-	15,123	-	-	16,675	-
Telephone and utilities	525,515	130,222	27,433	58,304	3,068	37,506	180,499	-	55,710	32,773
Building and office supplies	610,671	160,519	20,915	93,759	1,121	129,098	93,916	6,553	67,341	37,449
Advertising	374,742	65,223	3,020	7,019	74,990	65,811	4,022	68,611	-	86,046
Travel	62,177	15,216	319	-	940	1,512	15,163	3,592	-	25,435
Postage	12,964	405	27	-	-	34	52	-	-	12,446
Credit card discount	48,535	(33,835)	-	-	2,860	(26,259)	-	-	-	105,769
Miscellaneous	614,978	124,816	198	1,775	1,258	2,652	439,135	8	-	45,136
Insurance	1,065,540	315,679	23,695	111,998	10,524	29,778	446,589	18,637	-	108,640
Leachate processing	522,478	457,210	65,268	-	-	-	-	-	-	-
Machinery and equipment rental	51,368	635	125	-	-	6,495	44,113	-	-	-
Office and facilities rent	172,800	-	-	-	-	-	-	-	-	172,800
Yard waste collection and bags	2,538,719	-	-	-	2,538,719	-	-	-	-	-
Community cleanup grants	1,000	-	-	-	-	-	-	-	-	1,000
Environmental Management System	403	-	-	-	-	-	-	-	-	403
Total operating expenses, excluding depreciation and amortization	<u>\$39,813,740</u>	<u>\$ 9,497,149</u>	<u>\$ 874,187</u>	<u>\$ 3,479,069</u>	<u>\$ 3,051,282</u>	<u>\$ 1,570,903</u>	<u>\$ 4,504,308</u>	<u>\$ 5,590,126</u>	<u>\$ 291,572</u>	<u>\$10,955,144</u>

*Included in Central Office is activity of the central office, contract management of solid waste programs, grant programs, engineering studies, and other miscellaneous Agency activity.

Metro Waste Authority
SUMMARY OF HISTORICAL OPERATING INFORMATION

	Year ended June 30									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
REVENUES	\$ 61,986,437	\$ 57,688,042	\$ 56,433,211	\$ 52,438,779	\$ 44,140,809	\$ 40,902,064	\$ 37,793,275	\$ 37,672,758	\$ 36,078,013	\$ 34,651,660
EXPENSES										
Operating expenses (excluding depreciation and amortization)	39,813,740	37,120,432	33,746,195	30,102,499	26,761,728	25,003,038	24,387,973	23,165,492	22,694,201	22,663,100
Provision for landfill closure and post-closure care costs	1,919,748	1,702,898	1,743,676	2,332,350	1,519,558	870,451	3,102,483	3,225,229	1,492,485	(1,640,601)
Operating income before depreciation and amortization	20,252,949	18,864,712	20,943,340	20,003,930	15,859,523	15,028,575	10,302,819	11,282,037	11,891,327	13,629,161
DEPRECIATION AND AMORTIZATION										
Depreciation	7,022,987	7,144,758	7,171,341	6,593,377	5,651,441	5,457,131	5,442,460	5,164,811	4,909,781	4,231,989
Amortization	3,587,124	5,089,363	2,619,387	2,424,311	2,366,453	2,651,437	957,452	1,081,891	1,903,815	1,383,954
	10,610,111	12,234,121	9,790,728	9,017,688	8,017,894	8,108,568	6,399,912	6,246,702	6,813,596	5,615,943
Operating income	9,642,838	6,630,591	11,152,612	10,986,242	7,841,629	6,920,007	3,902,907	5,035,335	5,077,731	8,013,218
NONOPERATING REVENUES (EXPENSES)										
Farm income, net of related expenses	118,063	60,479	149,152	132,332	203,925	1,845	44,876	91,946	213,447	101,745
Grant revenue	10,000	—	76,664	141,947	—	—	—	—	—	—
Investment income (loss)	4,344,721	3,936,912	1,478,270	(982,889)	(43,317)	800,220	1,512,896	136,672	3,634	717,082
Gain (loss) on sale of capital assets	42,272	21,062	3,681	430,541	12,025	127,965	2,456	126,099	(123,018)	—
Interest expense	(506,793)	(548,738)	(589,866)	(626,826)	(737,327)	(341,560)	(395,075)	(418,164)	(453,663)	(493,018)
Debt issuance costs	—	—	—	—	—	(782,367)	—	—	—	—
Other	445,868	17,723	327,607	391,679	162,536	254,590	62,506	70,523	207,610	4,333
Total nonoperating revenues (expenses)	4,454,131	3,487,438	1,445,508	(513,216)	(402,158)	60,693	1,227,659	7,076	(151,990)	330,142
Increase in net position	<u>\$ 14,096,969</u>	<u>\$ 10,118,029</u>	<u>\$ 12,598,120</u>	<u>\$ 10,473,026</u>	<u>\$ 7,439,471</u>	<u>\$ 6,980,700</u>	<u>\$ 5,130,566</u>	<u>\$ 5,042,411</u>	<u>\$ 4,925,741</u>	<u>\$ 8,343,360</u>
Percent increase (decrease) from prior period										
Revenues	7.45 %	2.22 %	7.62 %	18.80 %	7.92 %	8.23 %	0.32 %	4.42 %	4.12 %	4.69 %
Operating expenses excluding depreciation and amortization	7.26 %	10.00 %	12.10 %	12.48 %	7.03 %	2.52 %	5.28 %	2.08 %	0.14 %	7.96 %
Provision for depreciation and amortization	(13.27)%	24.96 %	8.57 %	12.47 %	(1.12)%	26.70 %	2.45 %	(8.32)%	21.33 %	2.05 %
Tonnage delivered to landfill (unaudited)	868,166	870,034	893,250	898,430	805,920	792,966	741,382	750,706	710,050	685,898
Compost tonnage (unaudited)	44,872	40,827	37,779	38,849	45,185	40,865	34,783	35,128	35,479	47,221

*During 2016, the Agency 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.



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**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 (the Agency) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements, and have issued our report thereon dated November 16, 2025.

Report on 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) as a basis for designing 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 Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency'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 Agency'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 or significant deficiencies may exist that were not identified.

Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, we noted an immaterial instance of noncompliance or other matters which is described in the accompanying schedule of findings.

Comments involving statutory and other legal matters about the Agency's operations for the year ended June 30, 2025 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the Agency. 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.

Agency's Response to the Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Agency's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The Agency's response was not subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 Agency'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 Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Denman CPA LLP

West Des Moines, Iowa
November 16, 2025

**Metro Waste Authority
SCHEDULE OF FINDINGS
Year ended June 30, 2025**

Part I – Finding Related to the Financial Statements

INTERNAL CONTROL DEFICIENCIES

No matters were reported.

INSTANCES OF NONCOMPLIANCE

No matters were reported.

**Metro Waste Authority
SCHEDULE OF FINDINGS (continued)
Year ended June 30, 2025**

PART II – FINDINGS RELATED TO REQUIRED STATUTORY REPORTING

QUESTIONABLE EXPENSES

No expenses we believe may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979 were noted.

TRAVEL EXPENSE

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

RESTRICTED DONOR ACTIVITY

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

BOARD MINUTES

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

In one of three instances tested, the Agency did not deliver documentation of the minutes for publication within twenty days as required by Chapter 28E.6 of the Code of Iowa.

Recommendation

The minutes should have been delivered for publication within twenty days as required by Chapter 28E.6 3A of the Code of Iowa.

Response

The agency will work to deliver publications within twenty days as required by Chapter 28E.6 of the Code of Iowa.

Conclusion

Response accepted.

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 Agency's investment policy were noted.

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.

Metro Waste Authority
SCHEDULE OF FINDINGS (continued)
Year ended June 30, 2025

PART II – FINDINGS RELATED TO REQUIRED STATUTORY REPORTING (continued)

FINANCIAL ASSURANCE

The Agency has elected to demonstrate financial assurance for closure and post-closure 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, as submitted to the Iowa Department of Natural Resources in April 2025, is demonstrated as follows:

	Closure/ Post-closure Care
Total estimated costs for closure and post-closure care	\$ 29,283,740
Less: Amount Agency has restricted for closure and post-closure care (dedicated fund mechanism)	<u>23,876,276</u>
Remaining costs to be assured through the local government financial test	<u>\$ 5,407,464</u>
Financial assurance through the local government financial test	<u>\$ 5,407,464</u>



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Board of Directors
Metro Waste Authority

We have audited the financial statements of Metro Waste Authority (the Agency) for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you in our letter dated July 2, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Agency are described in Note 1 to the financial statements. During the year ended June 30, 2025, the Agency implemented Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*. No other new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Agency during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the Agency's financial statements are (1) estimated useful lives of capital assets which determines the amount of depreciation expense recorded each year; (2) the estimates to record landfill closure and postclosure care costs, (3) the estimates of the fair value of investments and (4) the estimate of the net pension liability. We evaluated the key factors and assumptions used to develop these accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was the disclosure of closure and postclosure care costs in Note 6 to the financial statements which describes the Agency's obligations for closure and postclosure care.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Adjustments were made to record the IPERS pension liability, and GASB 87 lease receivables. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 16, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Agency's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Agency's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis (MD&A), the schedule of the Agency's proportionate share of the net pension liability, and the schedule of Agency pension contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of Metro Waste Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

Denman CPA LLP
Denman CPA LLP

West Des Moines, Iowa
November 16, 2025

Passed adjustment threshold

\$ 116,600

FINANCIAL STATEMENT EFFECT

Description (Nature) of Audit Difference (AD)	Factual (F) Judgmental (J), or Projected (P)	Cause	Total Assets	Total Liabilities	Equity / Net Position	Revenues	Expenses	Change in net position
CurbIt! Payable	F	Staff oversight		(369,728)	369,728		(369,728)	369,728
Total			\$ -	\$ (369,728)	\$ 369,728	\$ -	\$ (369,728)	\$ 369,728
Effect of unadjusted audit differences from prior years								-
Combined current and prior year audit differences (Rollover method)			-	(369,728)	369,728	-	(369,728)	369,728
Financial Statement Caption Totals			200,500,918	57,121,271	143,379,647	66,947,361	52,850,392	14,096,969
Current year differences as a % of financial statement captions (Iron Curtain Method)			0.0%	-0.6%	0.3%	0.0%	-0.7%	2.6%
Current and prior year audit differences as a % of financial statement caption (Rollover Method)			0.0%	-0.6%	0.3%	0.0%	-0.7%	2.6%

**Metro Waste Authority Board
Monthly Board Meeting
February 18, 2026
AGENDA ITEM 16**

ITEM:

Approval to Award Metro Park West Landfill P-67 Cell E Construction

SUMMARY:

Five bids were received in response to a request for proposals for Metro Park West Landfill Cell E Construction (MPW), as well as alternate work to support the long-term operational needs at the site. After careful evaluation, an award to Ryan Incorporated Central (Ryan Central) is recommended at a total cost of \$8,547,955.

DISCUSSION POINTS:

HDR, the engineering firm contracted for cell design, has reviewed bids received for this project and found no significant irregularities or discrepancies. Base bids for cell construction ranged from \$7,976,455 to \$11,412,888. The engineer's opinion of probable construction cost (OPCC) on the base bid was \$7,709,000, which is approximately 3.4% lower than the low base bid.

Alternate items included in the bid support the proposed expansion of the MPW footprint, as defined in the master plan. These elements include construction of a road, dirt removal, and seeding and grading. The additional project items will support creation of a residential convenience area as well as improve access throughout the site for operations.

STAFF RECOMMENDATION:

Staff recommends approval to award Ryan Central construction of Cell E at MPW not to exceed \$8,547,955.00.

BUDGET REQUIREMENTS:

The total cost for the construction project and construction oversight services will be between \$8,547,955 - \$8,925,860 dependent on award of the construction contract with bid alternates, and award of the CQA services. FY27 budget includes \$8,200,000 for construction of Cell E and miscellaneous capital projects. Funds are available in Capital Expenditures for the overage.

ATTACHMENTS:

- HDR Bid Tabulation Letter

CONTACT:

Andrew Phillips, environmental operations manager, 515.250.5411



February 2, 2026

Mr. Andrew Phillips
Metro Waste Authority
12181 NE University Ave.
Mitchellville, IA 50169

RE: Bid Review and Evaluation
MWA Project P-67 – MPW Cell E Liner Construction

Dear Mr. Phillips:

At Metro Waste Authority's (MWA's) request, HDR Engineering, Inc. (HDR) has completed a technical review and evaluation of the Bid Forms and supplemental information for the MWA P-67 – Metro Park West (MPW) Cell E Liner Construction (project), which were furnished to HDR on January 28, 2026. There were five bids received, with total base bid prices ranging from \$7,976,455.00 to \$11,412,888.00. The engineer's opinion of probable construction cost (OPCC) on the base bid was \$7,709,000 which is approximately 3.4% percent lower than the low base bid. The lowest total bid was submitted by Ryan Incorporated Central (Ryan Central).

The engineer's OPCC on the base bid with alternates without contingency was \$8,374,000.00, which was lower than the lowest base bid with alternate price of \$8,547,955.00 as received from Ryan Central.

HDR has reviewed the price calculations and summaries on the Bid Forms from all Bidders and found three errors.

- Total Base Bid – Ryan Central calculated base bid was \$500.00 less than the stated base bid total. HDR discussed with Ryan Central and they confirmed their base bid total at \$7,976,455.00.
- Total Base Bid – JB Holland calculated base bid was \$60.00 less than the stated base bid total. Correct base bid total based on the bid form is \$8,743,856.25.
- Total Base Bid – McAninch calculated base bid was \$300.00 less than the stated base bid total. Correct base bid total based on the bid form is \$9,509,583.99.

Bid item pricing submitted by Ryan Central was evaluated against industry pricing on previous projects of similar scope and size and against the OPCC. Unit rates for soil hauling on-site were also observed to be lower than anticipated and lower than recent past projects likely due to the recent volatility within the petroleum industry and other construction material factors.

As referenced above, it should also be noted that the project included the requirement for an allowance as a percentage based on total base bid price. Included in Ryan Central's base bid price of \$7,976,455.00 is a project allowance in the amount of \$194,600.00 that if unused, will be deducted from the project upon final completion through a change order.

The firms submitting bids included many of the firms who HDR would typically expect to bid on a landfill cell construction project in this regional geography and the number of bids received is a reasonable indication of a competitive bidding environment. Each bidder acknowledged the receipt of the three issued addenda.

For the apparent low bidder, HDR also reviewed Section 00 45 10 - Qualifications Statement, provided by Ryan Central on January 28, 2026. During this review, no significant irregularities or errors were identified and HDR considers the Qualification Statement submitted by Ryan Central to be satisfactory. HDR reviewed the Bid Bonds submitted by each of the five bidders. Each Bid Bond included a Bid Security of five (5) percent of the maximum Bid price; therefore, the Bid Bond portion of each bid was found to be satisfactory.

Ryan Central has previously performed work for landfill agencies throughout the State of Iowa with construction of similar cell liner projects including MWA. Additionally, HDR has worked with Ryan Central previous landfill construction projects within Iowa within the last five (5) years. In reviewing the project references included within Ryan Central's bid, HDR has concluded that Ryan Central is a relatively large regional firm, which has completed landfill construction projects of a size and complexity similar to MWA Project P-67 in the past five (5) years. Based on the information provided in the bid documents, HDR has concluded that Ryan Central has the experience and ability to provide the required services (e.g., is a responsible bidder).

Based upon the above technical evaluations and the attached Bid Tabulation, HDR has concluded that Ryan Central is the lowest, responsive, responsible bidder for MWA's P-67 – Cell E Liner Construction project and recommends project award at \$8,547,955.00 to include the alternate bid items.

Please do not hesitate to contact me at (402) 392-6980 if you require additional clarification or information.

Sincerely,
HDR Engineering, Inc.



Katie Kinley, P.E.
Project Manager



Aaron Brewer
Assistant Project Manager

Attachments: Bid Tabulation

MWA P-67 Cell E Liner Construction - Bid Tabulation

Item No.	Bid Items	Estimated Quantity	Unit	Ryan Central Inc		JB Holland		CJ Moyna		McAninch		Viet and Co INC	
				Bid Unit Price	Bid Price	Bid Unit Price	Bid Price	Bid Unit Price	Bid Price	Bid Unit Price	Bid Price	Bid Unit Price	Bid Price
101	Mobilization, demobilization, and all work not included in Bid Item Nos. 102 through 125	1	LS	\$ 1,006,000.00	\$ 1,006,000.00	\$ 300,000.00	\$ 300,000.00	\$ 1,795,000.00	\$ 1,795,000.00	\$ 649,044.24	\$ 649,044.24	\$ 1,700,000.00	\$ 1,700,000.00
102	Clearing and Grubbing, Culvert Removal and Salvage, drain tile management	1	LS	\$ 82,300.00	\$ 82,300.00	\$ 250,000.00	\$ 250,000.00	\$ 165,000.00	\$ 165,000.00	\$ 129,879.58	\$ 129,879.58	\$ 70,000.00	\$ 70,000.00
103	Excavate and Load Soils from Cell, Runout Area, North Cell Access Road, South Perimeter Road, Leachate Pond, and Stormwater Pond	505,000	CY	\$ 3.80	\$ 1,919,000.00	\$ 3.30	\$ 1,666,500.00	\$ 4.10	\$ 2,070,500.00	\$ 3.20	\$ 1,616,000.00	\$ 3.00	\$ 1,515,000.00
104	Haul, place, and Compact Structural Fill in Cell, Runout Area, North Cell Access Road, South Perimeter Road	15,000	CY	\$ 0.01	\$ 150.00	\$ 1.00	\$ 15,000.00	\$ 0.70	\$ 10,500.00	\$ 1.01	\$ 15,150.00	\$ 2.60	\$ 39,000.00
105	Excavate and Load Soils from North Perimeter Road & Convenience Area	33,500	CY	\$ 3.90	\$ 130,650.00	\$ 3.00	\$ 100,500.00	\$ 4.90	\$ 164,150.00	\$ 2.99	\$ 100,165.00	\$ 2.25	\$ 75,375.00
106	North Perimeter Road & Convenience Area Structural fill	1,500	CY	\$ 0.01	\$ 15.00	\$ 1.00	\$ 1,500.00	\$ 1.10	\$ 1,650.00	\$ 1.10	\$ 1,650.00	\$ 2.50	\$ 3,750.00
107	Excavate and Load Soils from East Perimeter Road	650	CY	\$ 4.00	\$ 2,600.00	\$ 3.00	\$ 1,950.00	\$ 4.20	\$ 2,730.00	\$ 1.70	\$ 1,105.00	\$ 1.00	\$ 650.00
108	Haul, place, and Compact Structural Fill for East Perimeter Road	25,000	CY	\$ 0.01	\$ 250.00	\$ 2.25	\$ 56,250.00	\$ 2.10	\$ 52,500.00	\$ 1.19	\$ 29,750.00	\$ 3.75	\$ 93,750.00
109	Remove and Replace Unsuitable Soils Below Base Grade (Cell E Liner System)	5,000	CY	\$ 9.90	\$ 49,500.00	\$ 4.00	\$ 20,000.00	\$ 0.20	\$ 1,000.00	\$ 7.79	\$ 38,950.00	\$ 12.00	\$ 60,000.00
110	Haul, and Place Soil at Owner Operation's Stockpile as Daily Cover	50,000	CY	\$ 0.01	\$ 500.00	\$ 4.00	\$ 200,000.00	\$ 0.10	\$ 5,000.00	\$ 5.96	\$ 298,000.00	\$ 3.10	\$ 155,000.00
111	Excavate, Haul, and Place Soil at Owner Designated Stockpile	405,000	CY	\$ 0.14	\$ 56,700.00	\$ 0.75	\$ 303,750.00	\$ 0.30	\$ 121,500.00	\$ 0.47	\$ 190,350.00	\$ 3.50	\$ 1,417,500.00
112	24" CMP 16 Gauge Culverts (2) with drop structures (1) & end sections (3), Riprap	500	LF	\$ 164.00	\$ 82,000.00	\$ 200.00	\$ 100,000.00	\$ 260.00	\$ 130,000.00	\$ 167.61	\$ 83,805.00	\$ 143.00	\$ 71,500.00
113	Construct Cell E Groundwater Control System, Liner, Leachate Collection System, sump & loadout, and Raincoat	1	LS	\$ 2,320,000.00	\$ 2,320,000.00	\$ 2,850,000.00	\$ 2,850,000.00	\$ 2,980,000.00	\$ 2,980,000.00	\$ 3,230,170.83	\$ 3,230,170.83	\$ 2,680,000.00	\$ 2,680,000.00
114	Construct Leachate Pond, Liner, Loadout, sump and pump	1	LS	\$ 322,000.00	\$ 322,000.00	\$ 500,000.00	\$ 500,000.00	\$ 584,000.00	\$ 584,000.00	\$ 389,756.42	\$ 389,756.42	\$ 499,000.00	\$ 499,000.00
115	Construct Leachate forcemain to leachate pond	1	LS	\$ 22,300.00	\$ 22,300.00	\$ 90,000.00	\$ 90,000.00	\$ 65,000.00	\$ 65,000.00	\$ 79,964.99	\$ 79,964.99	\$ 55,000.00	\$ 55,000.00
116	Underground Electrical Extension - South of Cell	1	LS	\$ 154,000.00	\$ 154,000.00	\$ 119,000.00	\$ 119,000.00	\$ 43,000.00	\$ 43,000.00	\$ 206,580.00	\$ 206,580.00	\$ 690,000.00	\$ 690,000.00
117	Construct Stormwater Pond- grading, outfall, topsoil, riprap	1	LS	\$ 30,900.00	\$ 30,900.00	\$ 63,000.00	\$ 63,000.00	\$ 62,000.00	\$ 62,000.00	\$ 72,335.93	\$ 72,335.93	\$ 40,000.00	\$ 40,000.00
118	Terraces and stormwater control system	1	LS	\$ 18,300.00	\$ 18,300.00	\$ 190,000.00	\$ 190,000.00	\$ 26,000.00	\$ 26,000.00	\$ 239,263.81	\$ 239,263.81	\$ 80,000.00	\$ 80,000.00
119	Construct South Perimeter Road	1	LS	\$ 191,000.00	\$ 191,000.00	\$ 160,000.00	\$ 160,000.00	\$ 202,000.00	\$ 202,000.00	\$ 264,289.56	\$ 264,289.56	\$ 187,000.00	\$ 187,000.00
120	Tipping Pad & North Access Road with Culverts	1	LS	\$ 131,000.00	\$ 131,000.00	\$ 103,000.00	\$ 103,000.00	\$ 204,000.00	\$ 204,000.00	\$ 131,147.59	\$ 131,147.59	\$ 222,000.00	\$ 222,000.00
121	Citizen's Campus & North Perimeter Road-aggregate surfacing	1	LS	\$ 413,000.00	\$ 413,000.00	\$ 475,000.00	\$ 475,000.00	\$ 378,000.00	\$ 378,000.00	\$ 493,599.24	\$ 493,599.24	\$ 405,000.00	\$ 405,000.00
122	Citizen's Campus Z-wall with pavement	1	LS	\$ 316,000.00	\$ 316,000.00	\$ 340,000.00	\$ 340,000.00	\$ 80,000.00	\$ 80,000.00	\$ 411,823.83	\$ 411,823.83	\$ 429,000.00	\$ 429,000.00
123	Construct East Perimeter Road	1	LS	\$ 217,000.00	\$ 217,000.00	\$ 320,000.00	\$ 320,000.00	\$ 232,000.00	\$ 232,000.00	\$ 273,017.57	\$ 273,017.57	\$ 252,000.00	\$ 252,000.00
124	Chain Link Fence - Salvage and Install New	5,700	LF	\$ 39.70	\$ 226,290.00	\$ 36.00	\$ 205,200.00	\$ 40.00	\$ 228,000.00	\$ 37.86	\$ 215,802.00	\$ 40.00	\$ 228,000.00
125	Seeding All Areas (Install Owner supplied Topsoil. Install Seed, Fertilize, and Mulch)	20	AC	\$ 4,520.00	\$ 90,400.00	\$ 5,000.00	\$ 100,000.00	\$ 6,020.00	\$ 120,400.00	\$ 5,801.77	\$ 116,035.40	\$ 8,300.00	\$ 166,000.00
126	Allowance (2.5% of Total Combined Price of Bid Items 101 - 125)	1	LS	\$ 194,600.00	\$ 194,600.00	\$ 213,206.25	\$ 213,206.25	\$ 243,098.25	\$ 243,098.25	\$ 231,948.00	\$ 231,948.00	\$ 278,363.00	\$ 278,363.00
A-127	Haul, Place, and compact structural fill at Northwest Perimeter Road	11,500	CY	\$ 5.50	\$ 63,250.00	\$ 4.80	\$ 55,200.00	\$ 1.10	\$ 12,650.00	\$ 7.22	\$ 83,030.00	\$ 7.00	\$ 80,500.00
A-128	Northwest Perimeter Road - aggregate surfacing	1	LS	\$ 367,000.00	\$ 367,000.00	\$ 350,000.00	\$ 350,000.00	\$ 138,000.00	\$ 138,000.00	\$ 300,130.68	\$ 300,130.68	\$ 245,000.00	\$ 245,000.00
A-129	Additional Seeding and Fertilizing (without topsoiling)	25	AC	\$ 1,450.00	\$ 36,250.00	\$ 1,200.00	\$ 30,000.00	\$ 1,280.00	\$ 32,000.00	\$ 2,205.00	\$ 55,125.00	\$ 2,700.00	\$ 67,500.00
A-130	Alternate South Stockpile - excavate, haul and place soil at Owner designated Stockpile	150,000	CY	\$ 0.24	\$ 36,000.00	\$ 1.25	\$ 187,500.00	\$ 0.10	\$ 15,000.00	\$ 4.88	\$ 732,000.00	\$ 3.00	\$ 450,000.00
A-131	Alternate for supply and installation of leachate pond aerators	2	EA	\$ 45,000.00	\$ 90,000.00	\$ 75,000.00	\$ 150,000.00	\$ 54,000.00	\$ 108,000.00	\$ 108,198.16	\$ 216,396.32	\$ 90,000.00	\$ 180,000.00
	Excavate, Haul, and Place Soil at Owner Designated Stockpile Deduct for A130	150,000	CY	\$ 0.14	\$ 21,000.00	\$ 0.75	\$ 112,500.00	\$ 0.30	\$ 45,000.00	\$ 0.47	\$ 70,500.00	\$ 3.50	\$ 525,000.00
Total Base Bid Price				\$	7,976,455.00	\$	8,743,856.25	\$	9,967,028.25	\$	9,509,583.99	\$	11,412,888.00
Total Base with Alternates and A130				\$	8,547,955.00	\$	9,404,056.25	\$	10,227,678.25	\$	10,825,765.99	\$	11,910,888.00
Total Base with Alternates and no A130				\$	8,532,955.00	\$	9,329,056.25	\$	10,257,678.25	\$	10,164,265.99	\$	11,985,888.00

**Metro Waste Authority Board
Monthly Board Meeting
February 18, 2026
AGENDA ITEM 17**

ITEM:

Approval to Award Construction Quality Assurance for Metro Park West Landfill P-67 Cell E Construction

SUMMARY:

The Iowa Department of Natural Resources regulations require that a third-party Professional Engineer observe and submit reports that certify a cell is constructed in accordance with the approved plans and specifications. Construction Quality Assurance (CQA) will provide this required oversight, as well as contract administration, required documentation, and certification.

Staff solicited proposals and received two responses.

Stantec	\$407,829.60
HDR Engineering Inc.	\$377,905.00

DISCUSSION POINTS:

Upon review, both respondents are qualified to provide CQA. HDR Engineering Inc. (HDR) was the lowest bidder, brings extensive knowledge of MPW, and prepared the specifications for construction of Cell E.

STAFF RECOMMENDATION:

Staff recommends award of Construction Quality Assurance for Cell E at MPW to HDR not to exceed \$377,905.

BUDGET REQUIREMENTS:

The total cost for the construction project and CQA will be 8,925,860. FY27 budget includes 8,200,000 for the construction of Cell E. While the total cost of the construction and the CQA will be over budget, funds are available in Capital Expenditures to offset the additional expense.

ATTACHMENTS:

- HDR Construction Quality Assurance contract

CONTACT:

Andrew Phillips, environmental operations manager, 515.250.5411



EXHIBIT A **TASK ORDER**

This Task Order represents an Agreement by and between the Metro Waste Authority (MWA), ("OWNER"), and HDR Engineering, Inc. (HDR), ("ENGINEER") in accordance with the Terms and Conditions for Professional Services, dated February 28, 2018, a copy of which are attached. Engineer shall perform services on the project described below as provided herein. This Task Order shall not be binding until it has been properly signed by both parties.

HDR Engineering, Inc. (HDR) appreciates the opportunity to provide this proposal to Metro Waste Authority (MWA) for professional construction administration services including construction quality assurance (CQA) oversight and contract administration (CA) in support of new cell development infrastructure improvement projects at the MWA Metro Park West (MPW) Landfill.

PROJECT NAME: MWA MPW Cell E Liner Construction Contract Administration and CQA – GL Code: 35-5410-000

Upon execution of this agreement, this task will be included on all subsequent invoices. By signature of this task order, MWA and HDR agree to the acceptability of this arrangement.

Project Scope of Services

Metro Waste Authority | HDR Engineering, Inc.

P-67 CELL E CONTRACT ADMINISTRATION AND CONSTRUCTION QUALITY ASSURANCE

Project Statement and Objective

It is our understanding MWA desires to hire an experienced engineering firm to provide comprehensive services related to construction support for new cell development, and associated site improvements at the Metro Park West Landfill (MPW) facility for the P-67 Cell E Liner Construction project.

HDR will separately provide a proposal for engineering and design support during construction. The separate proposal will only be applicable if HDR is not selected for CQA, reflective of combined management and meeting efficiencies.

Scope of Services

HDR will complete engineering construction support services including CQA and CA to include the following series of tasks:

Task Series 100 – Construction Phase Services

101 – Construction Contract Administration

102 – Resident Construction Observation

103 – Testing and Analytical Services



104 – CQA Report & Regulatory Correspondence

The following pages outline specific aspects of each task included in this project.

Task Series 100 – Construction Engineering Services

Task 101 Construction Contract Administration

HDR Activities: Review Shop Drawings and Miscellaneous Submittals required by the Construction Documents Project Manual. These include, but are not limited to, Shop Drawings and Miscellaneous Submittals required by the following Specification Sections, as well as other specification sections as needed related to mechanical disciplines:

- 01 11 00 Summary of Work
- 01 11 20 Job Conditions
- 01 21 00 Allowance
- 01 25 13 Product Substitutions
- 01 29 01 Payment Procedures
- 01 31 19 Project Meetings
- 01 33 00 Submittals
- 01 35 05 Environmental Prot. and Special Controls
- 01 50 00 Temporary Facility and Controls
- 01 65 50 Materials and Equipment
- 01 71 23 Field Engineering
- 01 71 24 Geomembrane Electrostatic Leak Location Survey
- 01 73 29 Demolition, Abandonment, Removal and Salvage
- 01 77 01 Closeout Procedures
- 02 65 00 Soils Testing
- 10 14 00 Identification Devices
- 10 14 23 Signage
- 26 05 00 Electrical – Basic Requirements
- 26 05 19 Wire and Cable
- 26 05 26 Grounding and Bonding
- 26 05 33 Raceways and Boxes
- 26 05 43 Electrical – Exterior Underground
- 31 10 00 Site Clearing and Preparation
- 31 23 00 Earthwork
- 31 23 33 Trenching, Backfilling, and Compacting
- 31 25 00 Soil Erosion and Sediment Control
- 31 32 19 Geotextiles
- 31 32 20 12 mil Scrim Reinforced Geomembrane
- 31 37 00 Stone Revetment
- 32 31 13 Chain Link Fence and Gates
- 32 91 13 Topsoiling and Finished Grading
- 32 92 00 Seeding



- 33 34 61 HDPE Geomembrane Liner
- 33 40 00 Storm Drainage System
- 40 05 00 Pipe Plastic
- 43 25 15 Pumping Equipment

Provide engineering services required for construction contract administration for the duration of the construction activity.

Preparation and facilitation of the pre-construction conference and biweekly progress meeting agenda and meeting notes.

Preparation and facilitation of a pre-installation meeting prior to geosynthetics installation.

Establish and maintain records of submittals and utilize file sharing system for electronic record storage.

Coordinate, prepare and/or issue field orders, change proposal requests, and change orders.

Additional Contract Administration Services, including:

- Monitor, document and report on Contractor's non-performance.
- Review, verify and approve of contractor applications for payment.
- Prepare design clarifications to the Contract Documents, if requested and necessary. If field conditions dictate the need for additional design by HDR, this would be considered an additional service.
- Prepare field orders, work change directives, change proposal requests, and change orders.
- Coordinate with Contractor regarding submittal timing.

Planned Meetings:

As outlined in the activities above, HDR will coordinate and facilitate the pre-construction meeting, biweekly progress meetings, and pre-installation meetings. Each meeting will be held at the MPW landfill and will be attended by up to two (2) HDR project team members. For purposes of this proposal, a total of seventeen (17) meetings are anticipated including fifteen (15) progress meetings, one (1) pre-construction meeting, and one (1) pre-installation meeting.

Deliverables:

Copies of shop drawings and submittals with appropriate review action uploaded to cloud-based (i.e. SharePoint) project records folder.

Pre-construction conference agenda and minutes.

Biweekly progress meeting agendas and minutes distributed to all meeting attendees.

Copies of completed pay requests and change orders for processing by MWA.



Change Order, Field Orders and Clarification, if required.

Contract closeout documentation, including Substantial Completion Checklist, Certification, Punch List, and Letter of Recommendation for Project Acceptance and Final Payment.

Key Understandings: Bi-weekly progress meetings will be attended by the Contract Administrator and resident project representative (RPR), at a minimum.

Minutes of all meetings will be prepared and submitted to MWA within forty-eight (48) hours of the meeting.

Bi-weekly progress meetings will be held at the MPW Scale House.

All construction work will occur in 2026.

MWA will make all decisions on contractual matters and will process and take appropriate action on contractor pay requests, change orders, and other administrative matters.

Task 102 Resident Construction Observation

HDR Activities: HDR will provide construction observation person (resident project representative (RPR)) during the construction period. These services will consist of the following:

- Preparation of daily and weekly observation reports
- Review of site conditions and document ongoing activities and corrective actions
- Assist in issuing field orders and change proposal requests
- Observe site work and earthwork construction
- Review stored materials for proper storage and payment
- Coordinate with Contractor's testing firm for QA testing
- Verify material quantities associated with contractor's invoices
- Maintain progressive punch list
- Review and document schedule status
- Prepare written summaries of construction quality control and quality assurance documentation provided during this period of service. Field reports and photos will be posted to a SharePoint folder maintained for the project.

A full-time resident project representative (60 hours per week for 30 weeks for a total of 1,800 hours) has been budgeted based on the contract documents and the level of required oversight.

Administer Project Closeout, including:

- Develop substantial completion checklist.
- Schedule and conduct substantial completion inspections.
- Issue punch list.



- Issue substantial completion certification.
- Review final submittals.
- Reconcile all project costs and determine amount of final payments (including lien waivers).
- Provide letter of recommendation for project acceptance and final payment.
- Sales Tax Forms.

Planned Meetings: The RPR will attend all progress meetings. No additional meetings requiring professional time beyond the 1,800 hours identified herein are included in this task.

Deliverables: Deliverables for this project include:

- Daily field reports and documentation
- Weekly summary reports
- Supporting documentation for “as recorded” drawings
- Coordination and maintenance of field test reports, survey measurements and quality assurance activities
- Photographic documentation

Key Understandings: Construction will begin approximately on or after March 2, 2026 and end at the anticipated final completion date of September 30, 2026 (anticipated 30 weeks of work). Site visits and inspections beyond substantial completion (August 31, 2026) and final completion (September 30, 2026) for project closeout activities are included within Task 101 – Contract Administration.

Anticipated duration of on-site RPR activities is 30 weeks with an average of 60 hours per week, equating to 1,800 hours for the RPR commencing with start of contractor's construction activities. This estimate of effort assumes RPR will be on-site during the period when the contractor is performing work, requiring RPR observation. Reasonable variations in workdays and schedules are anticipated, but no work stoppages or extended work schedules are anticipated. If additional construction observation is required, it can be provided as an additional service.

In accordance with standard MWA construction contract protocol, all hours worked over 60 hours per week or associated with remedy of non-compliant work or failed tests will be separately tracked for MWA's use in recouping these costs from the contractor.

Quality assurance surveying and testing and documentation preparation will be completed in accordance with the approved Construction Quality Assurance Plan (CQAP) included in MWA's solid waste disposal permit. Quality assurance soil testing and surveying is the responsibility of the Contractor but will be coordinated through HDR on-site RPR.

Quality control/quality assurance surveying will be completed by a licensed surveyor under the construction contractor and reviewed by HDR for compliance with the CQAP and the Cell E liner contract documents.



HDR has assumed a single construction contractor, and all construction work will occur in 2026.

Field oversight will be performed according to the IDNR approved CQAP.

RPR will not authorize any deviation from the contract documents.

The RPR will be responsible for photo documentation of both construction and deficiencies. This duty will include a sufficient number of photographs to document construction of each construction item; panoramic views; and improvements which will be covered as a result of construction shall be photographed while exposed. Photos will be placed within the MWA & HDR SharePoint site and include an up to date photo log which includes: date, time location and orientation; name of photographer; location and description of work. This log shall be kept current and available electronically at construction progress meetings.

Electrostatic Leak Location testing is included within Task 103.

Additional observations and measurements specified in the CQAP, other than those specifically described herein, will be collected, recorded, and documented as required.

As construction progresses, the testing methods and frequency may be adjusted to account for the materials encountered or utilized to ensure conformance with MWA's permit and CQAP.

Third-party surveyor, to be employed by the Contractor(s), will verify construction is completed to the required elevations.

Task 103 Testing & Analytical Services

HDR Activities:

TEST PAD AND CORRELATION TESTING

The RPR will coordinate preliminary correlation soils testing of the test pad to establish a correlation between nuclear density gauge testing and Shelby tube sample reference tests for both moisture and dry-density and adjust the pre-established "Acceptable Zone" placement range as necessary to reflect results of this analysis. Testing will be completed by the Contractor's testing agency. HDR will perform analysis of the results to assign the gauge correlation.

Ten (10) Shelby tubes will be pushed for preliminary correlation analysis and holes in the test pad will be filled with granular bentonite as specified in the CQAP. Soil samples for this project will be submitted by the Contractor to their 3rd party testing agency for laboratory analysis.

SOILS, DRAINAGE AND AGGREGATE MATERIALS QUALITY ASSURANCE TESTING



The Contractor will perform quality assurance testing required by the CQAP and Contract Documents on the recompacted clay liner, coarse aggregate (including leachate collection system, groundwater control system, trench backfill, and roadways, as required), and granular drainage layer with coordination and oversight by the HDR RPR.

GEOSYNTHETIC QUALITY ASSURANCE TESTING

Review geosynthetic quality assurance testing performed by the Contractor during installation of the 60-mil geomembrane liner systems.

RPR will work with the geomembrane liner installation contractor to identify the locations for collection of destructive seam samples at a minimum frequency of one (1) per 500 linear feet of seam with a minimum of two (2) samples per day.

Completion of one (1) interface friction test. This test is required by the CQAP and would be completed by the contractor using a subcontractor. This test should be completed prior to construction and will require a sample of the selected onsite soil as well as a sample of the 60-mil HDPE geomembrane. Both samples can be collected prior to the start of construction following the pre-construction meeting.

ELECTROSTATIC LEAK DETECTION TESTING

Complete electrostatic leak detection testing of the 60-mil HDPE geomembrane after placement of the granular drainage layer for Cell E and the bare geomembrane for the leachate pond via subcontracted testing services through HDR's subcontractor for 6.5 acres of installed cell liner and 3.5 acres of pond liner.

- Planned Meetings:** No formal meetings are planned for this task.
- Deliverables:** Results from testing.
- Key Understandings:** Oversight and analysis will be performed in accordance with the CQAP and Contract Documents and will include, but is not limited to:
- Hydraulic Conductivity.
 - Moisture/Density Relationship.
 - Atterberg Limits.
 - Gradations.
 - Field Moisture Densities.

Field moisture and density tests will be coordinated and located through the HDR RPR and performed by the Contractor's testing agency at a minimum frequency of five per acre per 6-inch lift and will be completed with a nuclear density gauge.

Destructive geosynthetics testing will be directed by HDR, but completion of these tests is the responsibility of the Contractor.



Leak location testing for the cell liner and leachate pond liner is assumed to be one mobilization for the selected leak location company. If the additional mobilizations are required, additional fee for remobilization will be needed. Estimated cost of a second mobilization by the leak location company is \$4,000.00.

Task 104 CQA Report & Regulatory Correspondence

HDR Activities: Prepare and submit to MWA record documentation, including but not limited to weekly progress summaries, detailed daily field reports, test data summaries, and record drawings.

Review final survey and as-recorded drawings provided by Contractor.

Prepare a CQA certification report for submittal to the IDNR for the landfill cell expansion and leachate pond. The final certification report will include observations, test results, sampling locations, corrective measures performed (if applicable), relevant records of written correspondence, and other information required to certify the project was constructed in general accordance with the CQAP and that construction meets or exceeds the design criteria and specifications in MWA's current disposal permit and subsequent permit amendments. Furthermore, the CQA certification report will contain a detailed photo log, and record drawings showing liner system elevation contours, geosynthetic panel placement diagrams, and other details deemed necessary to reflect as built construction conditions.

The final report shall include the requirements listed in 567 IAC 113.7(6)"d" and be certified by the CQA Officer.

Prepare 1" = 100' scale record plans of the limits of excavation of liner system subgrade, liner, and erosion layer elevation contours for the completed area with additional drawings depict other details deemed necessary based on final construction configurations.

Planned Meetings: There are no meetings planned specific to this task.

Deliverables: One (1) final engineering certification report for submittal to IDNR in electronic format.

One (1) electronic copy of the final certification report submitted to MWA.

One (1) draft copy will be submitted to MWA for review within fourteen (14) days of project completion and at least seven (7) days prior to the desired regulatory submittal date.

One (1) photograph log of construction activity including:

- A sufficient number of photographs shall be obtained to document construction of each construction item (i.e. drainage outlet structures, each



method of liner anchor trenches, seaming procedures, field testing procedures, etc.)

- Panoramic views of prepared subbase, geosynthetic liner(s), drainage layers, and erosion layer will be included. Improvements that will be covered during construction shall be photographed while exposed.

Key Understandings: Project surveying will be completed by a third-party surveyor to be selected and retained by the Contractor. Project surveyor will provide, at regular intervals in accordance with the project Contract Documents, as-built record drawings of layer thickness, boundaries, geosynthetic panel locations, destructive test locations, trenches, pipe inverts and grades, and other newly constructed features.

Record drawings shall also include the liner layout sheet(s) (including seams, repairs, test samples, etc.) and detail all items which may vary significantly from those of the original design plans.

One (1) CQA report documenting construction of the Cell E liner and leachate pond will be provided for submittal to IDNR.

Project Schedule

HDR is prepared to begin work on this project immediately and will coordinate availability of project team personnel and resources as necessary to meet MWA's desired timeline for construction commencement and completion. The table below identifies key milestones in the proposed Scope of Services to accommodate MWA's desired timeline.

Description	Projected Completion Date
Notice of Construction Contract Award	February 18, 2026
Start of Construction	March 2, 2026
Construction Substantial Completion	August 31, 2026
Submittal of CQA Report to IDNR	September 12, 2026
Construction Final Completion	September 30, 2026



Compensation and Fee Schedule

HDR will complete the Scope of Services detailed herein on a time and material basis for a total fee amount of \$377,905.00.

Task Series Description	Subs	Hours	Expenses	Total
101 – Construction Contract Administration	-	534	\$3,500	\$92,891
102 – Resident Construction Observation	-	1,800	\$30,750	\$261,746
103 – Testing & Analytical Services	\$11,000	4	-	\$11,640
104 – CQA Report & Regulatory Correspondence	-	80	-	\$11,628
Total	\$11,000	2,418	34,250	\$377,905

This Task Order is executed this _____ day of _____, 20____.

Metro Waste Authority

HDR ENGINEERING, INC.

"OWNER"

"ENGINEER"

BY: _____

BY: _____

Ann Williams

Ann Williams [01/15/2026 18:03:38 CST]

NAME: _____

NAME: _____

Ann Williams, P. E.

TITLE: _____

TITLE: _____

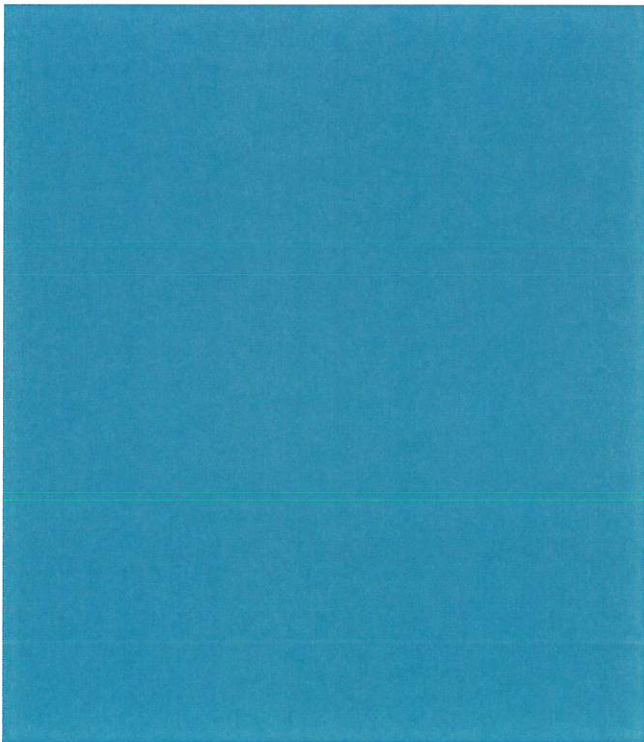
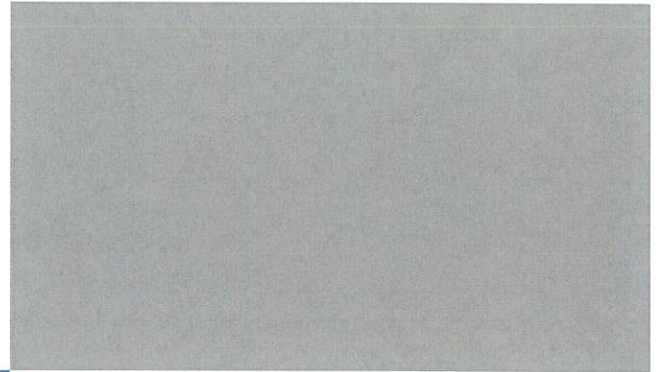
Senior Vice President

ADDRESS: _____

ADDRESS: _____

1917 S 67th Street

Omaha, NE 68106



Attachment 1 Qualifications





Qualifications

HDR has provided design, bidding assistance, contract administration and CQA services for numerous Iowa municipal landfill projects. Our team understands the importance of quality design, complete and accurate specifications, and detail-focused and communicative construction administration. We are committed to providing cost-effective, timely, and efficient solutions.

Qualified Team Members. HDR's solid waste team boasts 175+ professionals. These individuals are dedicated to working in the solid waste industry every single day and have been providing solutions for facilities for more than 40 years. We have carefully aligned our team to the needs identified in your scope of services. Our team includes highly experienced solid waste personnel to handle these responsibilities, both in the field and office, throughout the project. You can be confident that our team members are committed, dedicated, and available to execute tasks to your satisfaction.

We understand that every project has its own unique process, needs, and demands. We know things can change and fluctuate at a moment's notice. That's why we are always prepared to offer additional staffing and other resources when they are needed.

Expertise that is Second to None. HDR is dedicated to MWA and will continue prioritizing our responsiveness to you. We offer a Solid Waste Team that is ready to collaborate with you and deliver solutions to your most complex challenges. Our team members were carefully selected to effectively provide the necessary engineering services, while continuing to build relationships with your staff as a trusted advisor. Based on our experience, we believe our understanding of your site and operations, permitting process, existing designs, technical know-how, staff relationships, and knowledge of your needs for this project are second to none.

Project Experience

HDR has been partnering with clients to shape communities and push the boundaries of what's possible since 1917. We understand all facets of systems for waste management, from the latest technologies necessary for CAD design, to soil management, and regulatory requirements. For many years, our firm has been an innovative leader in providing holistic landfill services for public and private sector clients. Our professionals provide full-service landfill engineering support—from the initial stages of conceptual development and design, to final closure. A sampling of our team's relevant experience can be found below, and on the pages which follow.

METRO PARK EAST CELL F DESIGN, CA & CQA

Metro Waste Authority

Perry, Iowa

HDR has provided Metro Waste Authority (MWA) with landfill design and CQA support for decades, including final closures, liners, leachate pond design, stormwater extraction system design, and development of construction bid documents.

HDR provided comprehensive engineering services related to design, permitting and bidding for new cell development and associated site improvements for the Metro Waste Authority (MWA) MPE landfill facility. We also provided comprehensive services related to construction support for the P-65 Cell F Liner Construction project. Services provided included coordination of engineering support for construction, RFI responses, and attendance at construction meetings. This project was our team's most recent example of supporting MWA through cell design, permitting, and construction.

METRO PARK WEST CELL D DESIGN, CA & CQA

Metro Waste Authority

Perry, Iowa

We developed detailed design documents (plans and specifications) for the MWA Metro Park West (MPW) landfill site, consisting of an approximately 3-acre composite liner and leachate collection system. Design components included subgrade and cell perimeter grading, earthwork planning, modification of the groundwater monitoring network, clay and flexible membrane liner, construction stormwater control features, post-construction stormwater controls, and facility access roads and tipping pad. Our team also supported bid phase services and CQA, and are in the midst of permitting efforts for an expansion that includes additional abutment liner for this site.

PHASE IV CELL 2 LINER & PARTIAL CLOSURE DESIGN, CA & CQA

Lexington Area Solid Waste Agency

Lexington, Nebraska

HDR developed complete detailed design documents for construction of Phase IV Cell 2 at the Lexington Area Solid Waste Agency (LASWA) Landfill. Overall design components included subgrade and cell perimeter grading, GCL and flexible membrane liner, leachate collection including leak detection secondary sump, tie-ins to existing liner and leachate system, construction stormwater control features, post-construction stormwater controls, and facility access roads.

We assisted LASWA in communications and submittals to state regulatory agencies, and solicitation and evaluation of the single bid package for the construction of Phase IV Cell 2 liner, Phases I, II & III partial capping, leachate and stormwater pond construction and associated project elements. Our team provided extensive bid support, construction administration and services to facilitate the successful completion of this project.

PHASE 6 DESIGN, CA & CQA
York Area Solid Waste Agency
York, Nebraska

Following support of a 2021 Master Plan and Permit Renewal, HDR was retained by the York Area Solid Waste Agency (YASWA) for the final design and preparation of bidding documents for construction activities associated with the Phase 6 Liner construction and stormwater controls updates. The project included a 6.7-acre cell design, consisting of a high-density polyethylene geomembrane and GCL, a leachate collection system and leachate forecmain, and an expansion of existing stormwater pond and inclusion of stormwater outlet structure. Our team provided Construction Administration and CQA for this project, as well as groundwater monitoring services.

MONOFILL CELL EXPANSIONS, PARTIAL CLOSURES AND LEACHATE
MANAGEMENT POND DESIGN AND CONSTRUCTION
Confidential Client, Iowa

HDR assisted this Client with the ongoing construction of Cell 8 and upcoming Cell 9 at the site's monofill. Work included refining the detailed design and specification package, and preparing permitting documents for Cell 9. Cell 8 work included continuing contract administration and providing construction support services. In addition, HDR assisted the Client in updating their leachate management plan to incorporate Cell 7, Cell 8 and Cell 9, including updates to cell leachate extraction system and inclusion of a newly expanded leachate pond. This plan is used by staff to manage and operate the leachate collection system in accordance with IDNR and CCR Rule requirements.

IMPOUNDMENT CQA
Confidential Client, Iowa

HDR was the engineer of record for the CQA for field observation and documentation in accordance with the plans and specifications for the clean closure of two surface impoundments. The two impoundments totaled 260 acres in footprint and required over 4.5 years of construction. HDR field staff coordinated quality assurance and quality control testing for over 12-million cubic yards of material and maintained testing frequencies in accordance with the construction quality assurance plan. Field staff observed and documented the 100-acre geosynthetic liner capping system along with placement of protective cover and topsoil. Throughout the duration of the project, HDR facilitated critical project meetings to maintain contractor schedule and project progress. As the project came to a close, HDR worked with the Client and contractor to provide a project punch list, documenting ongoing efforts to facilitate project closeout and facility startup. When submitting the CQA report to the regulatory entity, the report received no clarifying questions and was promptly approved.

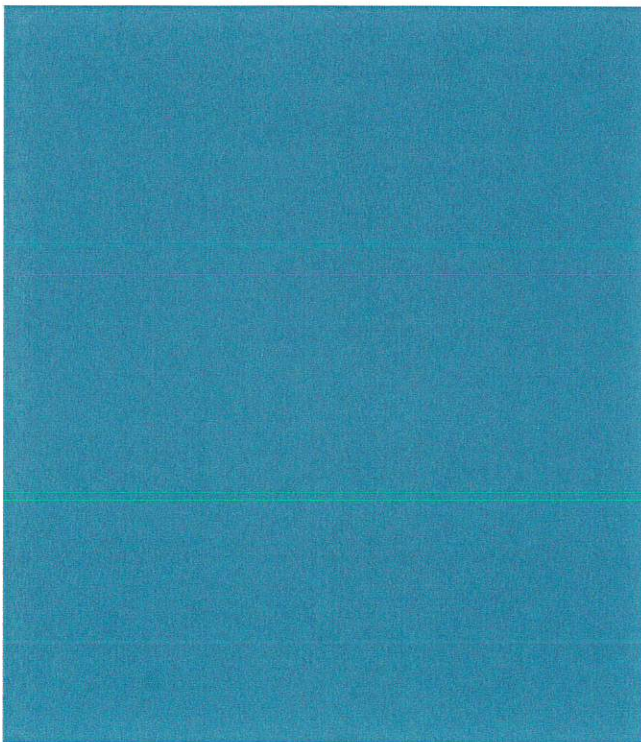
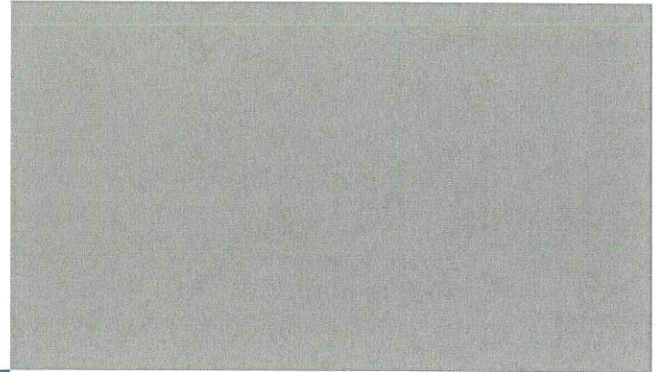
DESIGN, BID & CONSTRUCTION SUPPORT**Confidential Client****Kansas**

HDR provided engineering design, permitting, bidding support, and engineering support through construction for the past two cells at this site, both with over 20-acres of liner installation. Services have included permitting of landfill expansion; multiple cell and cap designs; annual airspace analyses; phased development planning; excavation and rock layer quantification and stockpile planning; stormwater and groundwater management design; infrastructure easement development and review; and leachate management design.

CELL 10 FEASIBILITY STUDY**DMASWA****Dubuque, Iowa**

HDR was tasked by DMASWA to aid in evaluating a comprehensive feasibility study of Cell 10 at DMASWA's landfill. This feasibility study's goal was to develop a long-term waste management solution for the landfill through exploration of various landfill footprint expansion options due to the current footprint reaching capacity in the next two decades.

HDR evaluated the existing site conditions in order to address current and future operations. Information was collected for assessment including existing tonnages, traffic routes, growth projections, previous studies and reports, drawings, maps, topographical surfaces, stream and floodplain locations, potential wetlands evaluation, regulatory history, permit and compliance documents and other information related to the site. The information collected and assessed was used throughout the study to evaluate Cell 10 feasibility options, while evaluating potential permitting pitfalls. HDR evaluated the options that were initially outlined in the proposal stage, while holistically evaluating multiple options for the space available. These options were analyzed through a cost-benefit analysis to determine up-front costs and long-term price-per-ton cost implications and potential site reuse options. Once complete, the findings were presented to DMASWA's board, resulting in ongoing permitting efforts based on feasibility study recommendations



Attachment 2
2018 Terms and Conditions



**Metro Waste Authority & HDR Engineering, Inc.
Terms and Conditions for Professional Services**

1. STANDARD OF PERFORMANCE

The standard of care for all professional engineering, consulting and related services performed or furnished by ENGINEER and its employees under this Agreement will be the care and skill ordinarily used by members of ENGINEER's profession practicing under the same or similar circumstances at the same time and in the same locality. ENGINEER makes no warranties, express or implied, under this Agreement or otherwise, in connection with ENGINEER's services.

2. INSURANCE/INDEMNITY

ENGINEER agrees to procure and maintain, at its expense, Workers' Compensation insurance as required by statute; Employer's Liability of \$250,000; Automobile Liability insurance of \$1,000,000 combined single limit for bodily injury and property damage covering all vehicles, including hired vehicles, owned and non-owned vehicles; Commercial General Liability insurance of \$1,000,000 combined single limit for personal injury and property damage; and Professional Liability insurance of \$1,000,000 per claim for protection against claims arising out of the performance of services under this Agreement caused by negligent acts, errors, or omissions for which ENGINEER is legally liable. OWNER shall be made an additional insured on Commercial General and Automobile Liability insurance policies and certificates of insurance will be furnished to the OWNER. ENGINEER agrees to indemnify OWNER for claims to the extent caused by ENGINEER's negligent acts, errors or omissions. However, neither Party to this Agreement shall be liable to the other Party for any special, incidental, indirect, or consequential damages (including but not limited to loss of profits or revenue; loss of use or opportunity; loss of good will; cost of substitute facilities, goods, or services; and/or cost of capital) arising out of, resulting from, or in any way related to the Project or the Agreement from any cause or causes, including but not limited to any such damages caused by the negligence, errors or omissions, strict liability or breach of contract.

3. OPINIONS OF PROBABLE COST (COST ESTIMATES)

Any opinions of probable project cost or probable construction cost provided by ENGINEER are made on the basis of information available to ENGINEER and on the basis of ENGINEER's experience and qualifications, and represents its judgment as an experienced and qualified professional engineer. However, since ENGINEER has no control over the cost of labor, materials, equipment or services furnished by others, or over the contractor(s)' methods of determining prices, or over competitive bidding or market conditions, ENGINEER does not guarantee that proposals, bids or actual project or construction cost will not vary from opinions of probable cost ENGINEER prepares.

4. CONSTRUCTION PROCEDURES

ENGINEER's observation or monitoring portions of the work performed under construction contracts shall not relieve the contractor from its responsibility for performing work in accordance with applicable contract documents. ENGINEER shall not control or have charge of, and shall not be responsible for, construction means, methods, techniques, sequences, procedures of construction, health or safety programs or precautions connected with the work and shall not manage, supervise, control or have charge of construction. ENGINEER shall not be responsible for the acts or omissions of the contractor or other parties on the project. ENGINEER shall be entitled to review all construction contract documents and to require that no provisions extend the duties or liabilities of ENGINEER beyond those set forth in this Agreement. OWNER agrees to include ENGINEER as an indemnified party in OWNER's construction contracts for the work, which shall protect ENGINEER to the same degree as OWNER. Further, OWNER agrees that ENGINEER shall be listed as an additional insured under the construction contractor's liability insurance policies.

5. CONTROLLING LAW AND VENUE

This Agreement is to be governed by the laws of the State of Iowa and any dispute which may arise under this Agreement shall be subject to the applicable federal and state court of competent jurisdiction in Des Moines, Polk County, Iowa.

6. SERVICES AND INFORMATION

OWNER will provide all criteria and information pertaining to OWNER's requirements for the project, including design objectives and constraints, space, capacity and performance requirements, flexibility and expandability, and any budgetary limitations. OWNER will also provide copies of any OWNER-furnished Standard Details, Standard Specifications, or Standard Bidding Documents which are to be incorporated into the project.

OWNER will furnish the services of soils/geotechnical engineers or other consultants that include reports and appropriate professional recommendations when such services are deemed necessary by ENGINEER. The OWNER agrees to bear full responsibility for the technical accuracy and content of OWNER-furnished documents and services.

In performing professional engineering and related services hereunder, it is understood by OWNER that ENGINEER is not engaged in rendering any type of legal, insurance or accounting services, opinions or advice. Further, it is the OWNER's sole responsibility to obtain the advice of an attorney, insurance counselor or accountant to protect the OWNER's legal and financial interests. To that end, the OWNER agrees that OWNER or the OWNER's

representative will examine all studies, reports, sketches, drawings, specifications, proposals and other documents, opinions or advice prepared or provided by ENGINEER, and will obtain the advice of an attorney, insurance counselor or other consultant as the OWNER deems necessary to protect the OWNER's interests before OWNER takes action or forebears to take action based upon or relying upon the services provided by ENGINEER.

7. SUCCESSORS AND ASSIGNS

OWNER and ENGINEER, respectively, bind themselves, their partners, successors, assigns, and legal representatives to the covenants of this Agreement. Neither OWNER nor ENGINEER will assign, sublet, or transfer any interest in this Agreement or claims arising therefrom without the written consent of the other.

8. OWNERSHIP OF DOCUMENTS

All data, documents and electronic media (hereinafter referred as "documents") pertaining to the PROJECT collected and prepared under this Agreement, including but not limited to survey notes, reports, design plans, specifications, special studies, records and other data shall become the property of the OWNER upon completion or termination of the services of the ENGINEER. The ENGINEER may make copies of these documents for their records. The OWNER may reuse these documents for other projects at their own risk. The ENGINEER will not be responsible for any claim, liability, or other costs arising out of any unauthorized reuse or modification to the documents from, or through, the OWNER without written authorization of the ENGINEER.

9. TERMINATION OF AGREEMENT

OWNER or ENGINEER may terminate the Agreement, in whole or in part, by giving seven (7) days written notice to the other party. Where the method of payment is "lump sum," or cost reimbursement, the final invoice will include all services and expenses associated with the project up to the effective date of termination. An equitable adjustment shall also be made to provide for reasonable and itemized termination settlement costs ENGINEER incurs as a result of commitments that had become firm before termination.

10. SEVERABILITY

If any provision of this agreement is held invalid or unenforceable, the remaining provisions shall be valid and binding upon the parties. One or more waivers by either party of any provision, term or condition shall not be construed by the other party as a waiver of any subsequent breach of the same provision, term or condition.

11. INVOICES

ENGINEER will submit monthly invoices for services rendered and OWNER will make prompt payments in response to ENGINEER's invoices.

ENGINEER will retain receipts for reimbursable expenses in general accordance with Internal Revenue Service rules pertaining to the support of expenditures for income tax purposes. Receipts will be available for inspection by OWNER's auditors upon request.

If OWNER disputes any items in ENGINEER's invoice for any reason, including the lack of supporting documentation, OWNER may temporarily delete the disputed item and pay the remaining amount of the invoice. OWNER will promptly notify ENGINEER of the dispute and request clarification and/or correction. After any dispute has been settled, ENGINEER will include the disputed item on a subsequent, regularly scheduled invoice, or on a special invoice for the disputed item only. If the disputed item is not approved by OWNER, it shall be permanently removed from all invoices.

In the event undisputed portions of ENGINEER's invoices are not paid when due, ENGINEER also reserves the right, after seven (7) days prior written notice, to suspend the performance of its services under this Agreement until all undisputed past due amounts have been paid in full.

12. CHANGES

The parties agree that no change or modification to this Agreement, or any attachments hereto, shall have any force or effect unless the change is reduced to writing, dated, and made part of this Agreement. The execution of the change shall be authorized and signed in the same manner as this Agreement. Adjustments in the period of services and in compensation shall be in accordance with applicable paragraphs and sections of this Agreement. Any proposed fees by ENGINEER are estimates to perform the services required to complete the project as ENGINEER understands it to be defined. For those projects involving conceptual or process development services, activities often are not fully definable in the initial planning. In any event, as the project progresses, the facts developed may dictate a change in the services to be performed, which may alter the scope. ENGINEER will inform OWNER of such situations so that changes in scope and adjustments to the time of performance and compensation can be made as required. If such change, additional services, or suspension of services results in an increase or decrease in the cost of or time required for performance of the services, an equitable adjustment shall be made, and the Agreement modified accordingly.

13. CONTROLLING AGREEMENT

These Terms and Conditions shall take precedence over any inconsistent or contradictory provisions contained in any proposal, contract, purchase order, requisition, notice-to-proceed, or like document.

14. EQUAL EMPLOYMENT AND NONDISCRIMINATION

In connection with the services under this Agreement, ENGINEER agrees to comply with the applicable provisions of federal and state Equal Employment Opportunity for individuals based on color, religion, sex, or national origin, or disabled veteran, recently separated veteran, other protected veteran and armed forces service medal veteran status, disabilities under provisions of executive order 11246, and other employment, statutes and regulations, as stated in Title 41 Part 60 of the Code of Federal Regulations § 60-1.4 (a-f), § 60-300.5 (a-e), § 60-741 (a-e).

15. HAZARDOUS MATERIALS

OWNER represents to ENGINEER that, to the best of its knowledge, no hazardous materials are present at the project site. However, in the event hazardous materials are known to be present, OWNER represents that to the best of its knowledge it has disclosed to ENGINEER the existence of all such hazardous materials, including but not limited to asbestos, PCB's, petroleum, hazardous waste, or radioactive material located at or near the project site, including type, quantity and location of such hazardous materials. It is acknowledged by both parties that ENGINEER's scope of services do not include services related in any way to hazardous materials. In the event ENGINEER or any other party encounters undisclosed hazardous materials, ENGINEER shall have the obligation to notify OWNER and, to the extent required by law or regulation, the appropriate governmental officials, and ENGINEER may, at its option and without liability for delay, consequential or any other damages to OWNER, suspend performance of services on that portion of the project affected by hazardous materials until OWNER: (i) retains appropriate specialist consultant(s) or contractor(s) to identify and, as appropriate, abate, remediate, or remove the hazardous materials; and (ii) warrants that the project site is in full compliance with all applicable laws and regulations. OWNER acknowledges that ENGINEER is performing professional services for OWNER and that ENGINEER is not and shall not be required to become an "arranger," "operator," "generator," or "transporter" of hazardous materials, as defined in the Comprehensive Environmental Response, Compensation, and Liability Act of 1990 (CERCLA), which are or may be encountered at or near the project site in connection with ENGINEER's services under this Agreement. If ENGINEER's services hereunder cannot be performed because of the existence of hazardous materials, ENGINEER shall be entitled to terminate this Agreement for cause on 30 days written notice. To the fullest extent permitted by law, OWNER shall indemnify and hold harmless ENGINEER, its officers, directors, partners, employees, and subconsultants from and against all costs, losses, and damages (including but not limited to all reasonable fees and charges of engineers, architects, attorneys, and other professionals, and all court or arbitration or other dispute resolution costs) caused by,

arising out of or resulting from hazardous materials, provided that (i) any such cost, loss, or damage is attributable to bodily injury, sickness, disease, or death, or injury to or destruction of tangible property (other than completed Work), including the loss of use resulting therefrom, and (ii) nothing in this paragraph shall obligate OWNER to indemnify any individual or entity from and against the consequences of that individual's or entity's sole negligence or willful misconduct.

16. EXECUTION

This Agreement, including the exhibits and schedules made part hereof, constitute the entire Agreement between ENGINEER and OWNER, supersedes and controls over all prior written or oral understandings. This Agreement may be amended, supplemented or modified only by a written instrument duly executed by the parties.

17. LITIGATION SUPPORT

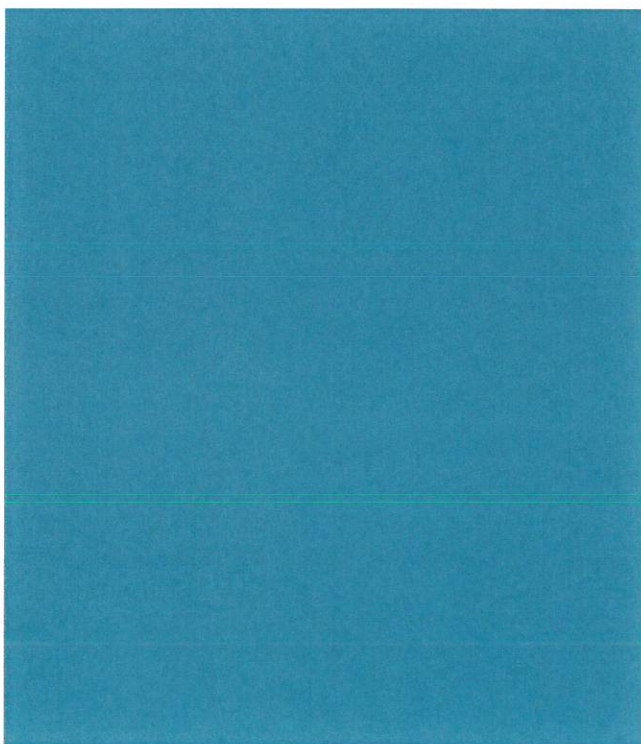
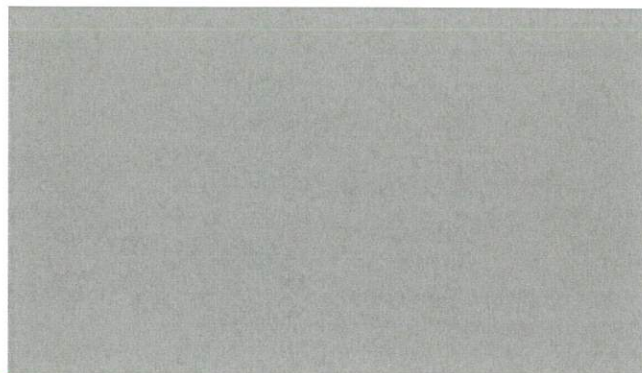
In the event ENGINEER is required to respond to a subpoena, government inquiry or other legal process related to the services in connection with a legal or dispute resolution proceeding to which ENGINEER is not a party, OWNER shall reimburse ENGINEER for reasonable costs in responding and compensate ENGINEER at its then standard rates for reasonable time incurred in gathering information and documents and attending depositions, hearings, and trial.

18. UTILITY LOCATION

If underground sampling/testing is to be performed, a local utility locating service shall be contacted to make arrangements for all utilities to determine the location of underground utilities. In addition, OWNER shall notify ENGINEER of the presence and location of any underground utilities located on the OWNER's property which are not the responsibility of private/public utilities. ENGINEER shall take reasonable precautions to avoid damaging underground utilities that are properly marked. The OWNER agrees to waive any claim against ENGINEER and will indemnify and hold ENGINEER harmless from any claim of liability, injury or loss caused by or allegedly caused by ENGINEER's damaging of underground utilities that are not properly marked or are not called to ENGINEER's attention prior to beginning the underground sampling/testing.

19. DISPUTES

All disputed between OWNER and ENGINEER will be subject to non-binding mediation. Either party may demand mediation by serving written notice stating the essential nature of the dispute, and request the matter be mediated within forty-five days of service of notice. No action or suit may be commenced unless mediation has occurred but did not resolve the dispute.



Attachment 3
Resumes



Aaron Brewer, CDT

Construction Administration



EDUCATION

BS, Biology, Buena Vista University, Storm Lake

REGISTRATIONS

OSHA 10-Hour Construction

OSHA 40-Hour HAZWOPER

Construction Document Technologist

Water Well Monitoring Technician

EXPERIENCE

Industry: 14 | HDR: 10

Aaron brings 14 years of industry experience, specializing in construction quality assurance and contract administration for coal combustion residuals and municipal solid waste landfills across the Midwest. He has experience with cost estimating, along with bidding, contract award, construction and project closeout facilitation. Aaron has performed as a Resident Project Representative in both large-multi year and small-scale civil projects, confirming compliance with plans and specifications, and working to ensure client goals are met through design and operation. He is skilled in troubleshooting issues that may arise in the field through strong coordination and communication. Aaron acts as a resource to younger staff and frequently mentors and instructs for construction quality assurance activities including geosynthetics installation documentation. He is OSHA 40-hour HAZWOPER certified, has completed the OSHA 10-hour Construction Safety and Health Training, and is a certified Construction Document Technologist.

RELEVANT EXPERIENCE

Metro Waste Authority, MPE Cell F Construction Administration | Perry, Iowa. **Construction Administration.** HDR was tasked with providing comprehensive services related to construction support for new cell development and associated site improvements at the Metro Waste Authority (MWA) Metro Park East (MPE) landfill facility for its P-65 Cell F Liner Construction project. Services provided included coordination of engineering support for construction, RFI responses, and attendance at construction meetings. HDR has provided construction administrative services including contract administration and CQA record keeping at this facility for many years.

Confidential Client, CCR Landfill Closure Design | Iowa. **CQA.** This was a CCR Landfill Closure Design and CQA for a 40-acre monofill. Led field observation and documentation in accordance with the plans and specifications. Facilitated critical project meetings to maintain contractor schedule and project progress. Provided a project punch list throughout the duration of the projects and facilitated project closeout.

Confidential Client, Monofill Cell Expansions, Partial Closures and Leachate Management Pond Design and Construction | Iowa. **Contract Administration / CQA.** Assisted with design, permitted, bidding and led construction administration and construction quality assurance in accordance with the plans and specifications for 58-acres of monofill expansion (six cell expansion projects), 30-acres for side slope geosynthetic closures (three partial closure projects) and a 12-acre leachate management pond. For design and permitting, Aaron worked with the client to support their facility needs while maintaining within their fiscal budgets and schedules. During construction, Aaron coordinated QA/QC testing and facilitated critical project

meetings to maintain contractor schedules and project progress. Aaron worked with the client and contractor to provide project punch lists, documenting ongoing efforts to facilitate project closeouts, facility startups and approval from the regulatory entity for approved use.

Omaha Public Power District, North Omaha CCR Monofill Closure | Omaha, NE. **Contract Administration / CQA.**

Construction period services during the closure of the North Omaha 13-acre monofill. Services included construction quality assurance documentation, construction administration, permitting correspondence, change order preparation and contractor invoice review, among others.

Confidential Client, North & South Impoundments CQA | Iowa. **CQA.** Led quality assurance field observation and documentation in accordance with the plans and specifications for two impoundments totally 260 acres in footprint over 4.5 years of construction. Coordinated QA/QC testing for over 12-million cubic yards of material and maintained testing frequencies in accordance with the construction quality assurance plan. Observed and documented the 100-acre geosynthetic liner capping system with placement of protective cover and topsoil. Facilitated critical project meetings to maintain contractor schedule and project progress. Provided a project punch list throughout the duration of the projects and facilitated project closeout and facility startup.

MWA, Metro Park West - Scalehouse | Perry, Iowa. **Contract Administration.**

HDR supported the design, bidding, and construction phases of this project, which is nearing completion. This state of the art facility includes a new scale, solar installation, and dedicated space for future scale expansion.

Katie Kinley, PE

Design Lead



Katie has over 11 years of experience in landfill engineering design and operations support, permitting, and quality assurance services. Her expertise includes preparing construction drawings and bid specifications, leachate system and stormwater design, airspace analyses, site phasing plans, and landfill gas collection and control system design. Katie has developed excavation and borrow plans with various lenses and surfaces and worked on permit modifications, county zoning applications, and stormwater permitting. Specific to this project, Katie has extensive experience with construction of liner systems, including geomembrane CQA and documentation, soils testing and leachate system installations. She has also managed design and field staff for CQA for landfill liner and gas projects, organized construction completion reports, and completed CQA Plan reviews and revisions.

EDUCATION

BS, Civil & Environmental Engineering, University of Illinois, Urbana-Champaign

REGISTRATIONS

Professional Engineer: IA, KS, MI, NE

PROFESSIONAL AFFILIATIONS

Solid Waste Association of North America (SWANA)

EXPERIENCE

Industry: 11 | HDR: 5

RELEVANT EXPERIENCE

Metro Waste Authority, MPE Cell F Construction Administration | Perry, Iowa. Project Manager. HDR was tasked with providing comprehensive services related to construction support for new cell development and associated site improvements at the Metro Waste Authority (MWA) Metro Park East (MPE) landfill facility for its P-65 Cell F Liner Construction project. Services provided included coordination of engineering support for construction, RFI responses, and attendance at construction meetings. HDR has provided construction administrative services including contract administration and CQA record keeping at this facility for many years.

MWA, Metro Park East (MPE) Cell F Liner Design & Bidding | Des Moines, Iowa. Project Manager. HDR is currently providing Metro Waste Authority (MWA) with professional engineering design services in support of new cell development infrastructure improvement projects at the MWA MPE Landfill. Included in this project is careful coordination of the current cell construction event with ongoing expansion permitting efforts. With HDR's support, MPE is anticipated to be able to install expanded grading in the new Cell F on a tight project timeframe.

MWA, Metro Park East (MPE) P58 Cell D South Design & CQA | Des Moines, Iowa. Project Manager. HDR provided comprehensive engineering services related to design, permitting, bidding, and construction support for new cell development, and associated site improvements at the Metro Waste Authority (MWA), MPE Landfill facility, including Cell D South Design Services, Miscellaneous Design Services (South Infrastructure Corridor and Cell E Bulk Excavation), Bidding Assistance and Construction Phase Services.

Cedar Rapids / Linn County Solid Waste Agency, 2020-24 Solid Waste Engineering Services | Cedar Rapids, Iowa. Certifying Engineer. HDR assisted with routine engineering services and permitting compliance, planning and design services. Projects included the most recent Phase 5A design, contract administration, and CQA services, as well as landfill permit renewal, site infrastructure monitoring, budget assistance, meetings with regulatory agencies, regulatory correspondence, environmental management strategic planning, grant development, and audits.

Confidential Client - Cell & Final Cap Design | Topeka, Kansas. Project Manager. HDR provided an "Issued for Bid" design for cell and final capping, as well as a site phasing plan for this landfill. Work included preparing a set of drawings with plans and details for the proposed cell construction, stormwater improvements, access road construction, leachate collection system and forcemain.

Confidential Client | Bennington, Nebraska. Project Manager. HDR has provided engineering and technical services for this private landfill in Nebraska. More recently, our team has served this landfill through: permitting of leachate management infrastructure, temporary cap design, annual airspace analyses, phased development planning, and more through our on call engineering and design services.

Confidential Client | Shawnee, Kansas. Project Engineer. HDR has served this site through annual airspace analyses, phased development planning, excavation and rock layer quantification and planning, cell designs, closure designs, infrastructure easement development and review, solid waste permitting, liquids solidification area design, and leachate control design and support.

Halle Eisfelder, EIT

Engineering Support



EDUCATION

BS, Environmental Engineering, University of Iowa, Iowa City

EXPERIENCE

Industry: 1 | HDR: 1

Halle is an environmental engineer in training who supports projects related to municipal solid waste (MSW) and coal combustion residual (CCR) landfills, waste impoundments, facilities, and environmental infrastructure and control systems involving design, permitting, planning, and construction, as well as groundwater compliance and remediation. Halle has experience with reviewing regulations, historical files, data analysis, and sampling at CCR facilities.

RELEVANT EXPERIENCE

Metro Waste Authority, MPE Cell F Construction Quality Assurance (CQA) | Perry, Iowa. Engineer in Training. HDR was tasked with providing comprehensive services related to construction support for new cell development and associated site improvements at the Metro Waste Authority (MWA) Metro Park East (MPE) landfill facility for its P-65 Cell F Liner Construction project. Services provided included coordination of engineering support for construction, RFI responses, and attendance at construction meetings. HDR has provided construction administrative services including contract administration and CQA record keeping at this facility for many years.

Confidential Power Utility Client, Comprehensive CCR Rule Services | Colorado. Engineer in Training. HDR supported a confidential client in Colorado in addressing the recent changes to the Environmental Protection Agency (EPA) CCR Rule. Halle assisted with data review, validation, and analysis; compliance monitoring and reporting; developing inspection documents; and regulatory research.

Confidential Power Utility Client | Evaporation Pond Investigation and Repairs | Colorado. Engineer in Training. HDR provided consulting services to investigate the cause of a leak at a CCR pond. Services included site reconnaissance, review of historical plans, a geotechnical evaluation, conveyance re-routing, a leak location survey, and ultimately development of a repair plan and documentation. The repair plan involved restoration of subgrade, patching of identified holes in the liner, and reinstallation of the leak detection system. Halle assisted with site evaluation, providing repair specifications, and field observations during repair. She also worked on a permit narrative response for repair of the treatment system outfall at the site.

Charah Inc., Gibbons Creek Steam Plant CCR | Anderson, Texas. Engineer in Training. HDR was responsible for the design and planning documents needed to complete CCR registration in Texas, including routine CCR groundwater monitoring, alternative source demonstration (ASD) studies, and CCR landfill inspections. Halle assisted with data management for annual inspections, reporting, and helped make preparations for future sampling.

Larimer County Public Works, Facility Permitting and Construction Administration | Larimer County, Colorado. Engineer in Training. The existing Larimer County Landfill is nearing final capacity. HDR consulted with the County to plan for a new waste diversion facility to reduce its waste streams. HDR's services included investigative drilling at the site to determine location based on subsurface soils, permitting, design, and construction quality assurance and administration for the facility. Halle was responsible for reviewing boring logs, developing the site plan application for county permitting, evaluating detailed submittals, and for managing the document file system for coordination with the contractor, SWPPP development and associated sampling, stormwater management design, and phased development planning for this client.

Kevin Sorenson

Construction Management and Quality Assurance



Kevin is a construction professional with extensive experience in complex earthwork projects. As a Construction Inspector, Kevin's responsibilities include conducting weekly meetings with contractors, coordinating survey and testing activities, managing daily field documentation and reporting, and promoting conformance to the design specifications. Prior to HDR, Kevin was a Senior Highway Technician for Iowa DOT and served as a Project Inspector on complex DOT construction projects. In this role, he completed and reviewed project documentation, performed inspection on paving projects, erosion control inspection and quality assurance, nuclear density gauge verification testing, prepared closeout process, and provided technical problem solving. Kevin also served as Quality Control Manager for Manatts, Inc. in Brooklyn, IA, providing quality control for various projects associated with roadway, highway and air field construction.

EXPERIENCE

Industry: 36 | HDR: 7

RELEVANT EXPERIENCE

Metro Waste Authority, MPE Cell F
Construction Quality Assurance (CQA) |
Perry, Iowa. [Construction Inspector.](#)

Iowa DOT, IA 58/Viking Road Interchange
Construction Inspection Services | Cedar Falls,
Iowa. [Construction Inspector.](#)

Canadian Pacific Railway, Davenport
Riverfront Trails & Railroad Crossing |
Davenport, Iowa. [Lead Construction Inspector.](#)

BNSF, Pedestrian Overpass Construction
Inspection Services | Moline, Illinois.
[Construction Inspector.](#)

Iowa DOT, CBIS PM/GEC | Council Bluffs,
Iowa. [Construction Administration.](#)

Iowa Department of Transportation,
I-80/I-380 Systems Interchange
Reconstruction CM/GEC | Johnson County,
Iowa. [Construction Administration.](#)

Canadian Pacific Railway, Dubuque Bee
Branch Creek Restoration | Dubuque, Iowa.
[Construction Inspector.](#)

Dan Bacehowski, CGP

Project Advisor



Dan brings 25 years of technical and management experience in Environmental Engineering Consulting. Dan provides client and project management and planning, with a focus on industrial and solid waste compliance program development, on-site operations, regulatory reporting, industrial waste compliance operation, design of hydrogeologic monitoring systems, design of groundwater and soil remediation systems, and emergency preparedness development. He has served as client and project manager for public, private, and industrial clients for 19 years. Dan promotes a collaborative team approach toward meeting clients' needs by involving all stakeholders from the client and HDR project team. He works closely with regulators on rules review and revision efforts.

RELEVANT EXPERIENCE

EDUCATION

BS, Environmental Sciences,
University of Iowa

REGISTRATIONS

Certified Groundwater
Professional: IA

Certified RCRA Compliance
Training

PROFESSIONAL AFFILIATIONS

Solid Waste Association of
North America (SWANA) -
ISOSWO (Iowa Chapter)

EXPERIENCE

Industry: 25 | HDR: 5

Cedar Rapids/Linn County Solid Waste Agency, Longterm Waste Management Planning | Cedar Rapids, Iowa. Project Advisor. HDR provided an Alternative Technology Review for Cedar Rapids Linn County Solid Waste Agency's Long-term Waste Management Plan. During the evaluation, our technical and strategic communications experts looked at the feasibility, costs, and diversion potential of eight scenarios.

Metro Waste Authority Solid Waste Master Plan | Des Moines, Iowa. Project Advisor. Metro Waste Authority contract with HDR to develop a Solid Waste Master plan including a full life cycle analysis for both the Metro Park West and East locations.

City of Bismarck North Dakota, Solid Waste Set-Out Study | Bismarck, North Dakota. Project Advisor. Assisted in conducting data collection and analysis regarding the type and extent of excess garbage set out each week. The results of the setout study are intended to drive decision making on future management of set-out materials. These decisions could include ongoing separation of yard debris, changes in preparation or pick-up of garbage outside of the cart, types of trucks or equipment specified in the future by the city and potential routing changes.

Waste Commission of Scott County, Scott Area Landfill Master Planning | Davenport, Iowa. Project Advisor. Dan worked closely with the Commission to develop guiding principles and metrics for the Master Plan permitting process, including overarching environmental goals, landfill operations and education/end use. The facilities at this 600-acre site include the closed landfill, the active landfill, regional collection center for household hazardous material, citizen convenience center, landfill equipment maintenance facility, administrative offices, and systems providing for beneficial use of landfill gas. The goals accomplished for the

Master Plan included strategic short- and long-term decision-making processes which aligned with environmental and financial sustainability of the solid waste systems at the site.

Circular Action Alliance - D.C., Colorado Needs Assessment | Colorado. Project Advisor. Dan is leading the HDR team that is conducting the Needs Assessment required by Colorado's Producer Responsibility Program for Statewide Recycling Act to support the successful implementation of Extended Producer Responsibility (EPR) laws for packaging, paper products, and food serviceware. This Needs Assessment will provide a comprehensive analysis of Colorado's recycling, composting, and hauling infrastructure by assessing Colorado's current capacity to manage packaging and the potential for expansion to sustainably manage materials in the state. The Circular Action Alliance is coordinating, funding, and managing the statewide recycling system and intends to provide all producers with harmonized compliance and reporting services and help both companies and consumers waste less and recycle more.

MidAmerican Energy Company, Landfill Expansion Master Planning, Design and Permitting | Muscatine, Iowa. Project Advisor. Dan led the design team in implementing innovative ideas like a gravity leachate collection and zero discharge leachate management. The team planned and installed a groundwater monitoring network following a hydrologic investigation and development of a hydrologic monitoring system plan. To facilitate successful permitting the team developed an updated Emergency Response and Remedial Action Plan, Development and Operations Plan, Fugitive Dust Control Plan, Storm Water Run-On Run-Off Plan, Closure Post-Closure Plan, and a Threatened and Endangered Species Survey Report. Working collaboratively with the client, Dan led a team that enabled the client to maintain compliance with the Federal CCR rules and successfully continue operations.