

March 26, 2024  
File No. 27223098.25

Mr. Michael Sullivan  
Iowa Department of Natural Resources  
Land Quality Bureau  
Wallace State Office Building  
502 E 9th Street  
Des Moines, IA 50319- 0034

**Re: 2024 Financial Assurance  
Cass County Sanitary Landfill  
Permit No. 15-SDP-01-75C**

Dear Mr. Sullivan:

SCS Engineers, on behalf of the Cass County Environmental Control Agency (Agency), has completed the enclosed Iowa Department of Natural Resources (DNR) Municipal Waste Sanitary Landfill Financial Assurance Annual Report Form for the Cass County Sanitary Landfill (Landfill) for the year 2024.

The closure of the Landfill occurred in summer/fall 2023. The Construction Quality Assurance Report – Final Cover (Doc No. 108484) was submitted to the DNR on December 5, 2023 along with the Landfill Closure Permit Update (Doc DNA No. 108383). Approval was provided by the DNR on March 4, 2024 through the issue of the Closure Permit (Doc DNA No. 109403). Thus, commencing with this submittal, the post-closure costs and groundwater corrective action are the only costs included for consideration herein. As previously discussed with the DNR, a petition for variance has been submitted (Doc No. 109494) for approval to complete cash funding of the post-closure account over the next ten years. The calculations in this submittal were completed under the premise that the variance will be approved.

The post-closure cost estimate (Attachment A) was prepared by updating the line-item costs using costs from this Landfill closure construction project and other 2023 Iowa landfill cell construction and closure bid tabs, inflated to 2024 dollars. The corrective action cost estimate (Attachment A) was also updated to 2024 dollars.

The Cass County Sanitary Landfill currently has 30 years remaining of the 30-year stated post-closure period.

A copy of the Agency's most recent annual audit report in the form prescribed by the Office of the Auditor of the State of Iowa as described in IAC 567 Chapter 113 can be obtained at:  
<https://auditor.iowa.gov/audit-reports>.



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Please feel free to contact us if you have any questions, require any additional details, or need any further clarification.

Sincerely,  
SCS Engineers





Isaac A. Creech, EIT  
Associate Professional  
SCS Engineers



Christine L. Collier, P.E.  
Senior Project Manager  
SCS Engineers

Enclosure  
copy: Brandi Mericle, Cass County Environmental Control Agency  
Electronic File

### Certification

	I hereby certify that this document was prepared by me or under my direct supervision and that I am a duly licensed Professional Engineer under the laws of the state of Iowa.
	 Christine L. Collier <span style="float: right;">Date</span>
	My license renewal date is: December 31, 2025 Pages or sheets covered by this seal: All

# Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

## Section 1: FACILITY INFORMATION *(please print or type)*

Information Requested	
Facility Name	Cass County Sanitary Landfill
Permitted Agency/Entity	Cass County Environmental Control Agency
Permit Number	15-SDP-01-75C

## Section 2: CLOSURE/POSTCLOSURE OR CORRECTIVE ACTION COST ESTIMATES

Information Requested	Cost Estimate	Date of Cost Estimate
Updated Closure Cost Estimate	NA	Closure Completed
Updated Post Closure Cost Estimate	\$ 1,407,359	March 5, 2024
Initial or Updated Corrective Action Cost Estimate	\$ 65,581	March 5, 2024

\*Attach closure/postclosure cost estimate(s) signed and certified by an Iowa-licensed professional engineer. Cost estimates shall include, at a minimum, each of the cost line items defined in 113.14(3)"c" for closure and 113.14(4)"c" for postclosure. Please provide closure and/or postclosure site area acreage information with the estimates.

Provide a cost estimate for corrective action only if corrective action is required and a corrective action plan has been approved by the Department. Attach the corrective action cost estimate signed and certified by an Iowa-licensed professional engineer. The cost estimate shall account for total costs of the activities described in the approved corrective action plan for the corrective action period.

## Section 3: FACILITY WASTE TONNAGE INFORMATION

Information Requested	Tons
Remaining permitted capacity as of the beginning of permit holder's current fiscal year	NA
Amount of waste disposed of at the facility during the prior year	NA

## Section 4: PROOF OF COMPLIANCE

<b>Publicly Owned Municipal Solid Waste Landfills</b>	<i>(ATTACH AUDIT REPORT)</i>
<b>Owner's Most Recent Annual Audit Report</b>	
Prepared by: <u>Gronewold, Bell, Kyhnn &amp; Co. P.C.</u>	
For fiscal year ending: <u>June 30, 2023</u>	
<b>Privately Owned Municipal Solid Waste Landfills</b>	<i>(ATTACH AFFIDAVIT)</i>
Attach owner/operator's affidavit indicating that an annual review has been performed by a certified public accountant to determine whether the privately owned landfill is in compliance with IAC 567 Chapter 113. The affidavit shall state the name of the certified public accountant, the dates and conclusions of the review, and the steps taken to rectify any deficiencies identified by the accountant.	

## Section 5: FINANCIAL ASSURANCE INSTRUMENT

Type and Value of Financial Assurance Instrument(s)		<i>(ATTACH INSTRUMENT(S))</i>	
Assurance Instrument	Establishment Date	Mechanism Covers	Instrument Value*
Trust Fund 567 IAC 113.14(6)"a"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	
Surety Bond 567 IAC 113.14(6)"b"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	
Letter of Credit 567 IAC 113.14(6)"c"	2002	Closure <input type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input checked="" type="checkbox"/>	\$ 1,700,000
Insurance 567 IAC 113.14(6)"d"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	
Corporate Financial Test 567 IAC 113.14(6)"e"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	
Local Gov't. Financial Test 567 IAC 113.14(6)"f"		Closure <input checked="" type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/>	
Corporate Guarantee 567 IAC 113.14(6)"g"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	
Local Gov't Guarantee 567 IAC 113.14(6)"h"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	
Local Gov't. Dedicated Fund 567 IAC 113.14(6)"i"		Closure <input type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/>	\$ 741,161

\*Pursuant to IAC 567 113.14(9), if account(s) are restricted/reserved to pay for closure, postclosure or corrective action costs, then the amount of the financial assurance instrument may be reduced by the sum of the cash balance of the account(s) established to comply with subrule 113.14(8).

## Section 6: INITIAL PROOF OF ESTABLISHMENT OF ACCOUNTS

<b>Check Which Applies:</b> <input type="checkbox"/> New Mechanism <input checked="" type="checkbox"/> Previously Submitted
<p>Pursuant to IAC 567 Chapter 113.14(8)"f", documentation of the establishment of accounts is to be submitted to the department by April 1, 2003 for currently permitted MSWLFs. Permit holders for MSWLFs permitted after April 1, 2003, shall submit documentation of the establishment of accounts prior to the MSWLF's initial receipt of waste.</p> <p>Please attach documentation indicating accounts/fund have been established for closure and postclosure care and if the account(s) are restricted/reserved for closure or postclosure care. Examples of documentation include bank statements for closure/postclosure accounts, letter signed by the chief financial officer, letter from certified public accountant, etc.</p> <p>Accounts established pursuant to paragraph 113.14(6)"a" for trust funds or paragraph 113.14(6)"i" for local government dedicated funds also satisfies the requirements of this subrule, and the permit holder shall not be required to establish additional closure and postclosure accounts.</p>

## Section 7: CLOSURE AND POSTCLOSURE ACCOUNTS

Completion of the following closure and postclosure account information complies with the annual financial statement requirements of IAC 567 113.14(3)“a” and 113.14(4)“a” by indicating the current balance(s) of the closure/postclosure account(s) or dedicated/trust fund and the projected amount(s) to be deposited in the account(s).

Under “Beginning Balance”, please state the account/fund balance 30 days after the start of the previous fiscal year, for “Ending Balance”, indicate the account balance 30 days after the close of the previous fiscal year, and for “Projected Deposit”, indicate the amount to be deposited within 30 days of the close of the permit holder’s fiscal year.

Information Requested	Beginning Balance	Ending Balance	Projected Deposit
<b>Closure Account Balance</b> <i>(see formula below)</i>			
<b>Postclosure Account Balance</b> <i>(see formula below)</i>			
<b>Or</b>			
<b>Dedicated Fund Balance</b> <i>(see formula below)</i>	\$ 659,387	\$ 741,161	\$ 66,620
<b>Trust Fund Balance</b> <i>(see formula below)</i>			

### Formula for Projected Deposits

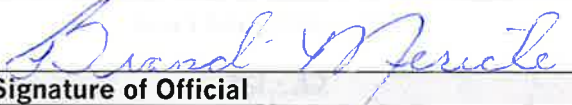
Closure or Postclosure Account	Dedicated/Trust Fund
$\frac{CE - CB}{RPC} \times TR$	$\frac{CE - CB}{Y}$
<p>Where “CE” is the closure or postclosure cost estimate, “CB” is the balance 30 days after close of the previous fiscal year, “RPC” is the remaining permitted capacity in tons, of the landfill from the beginning of the current fiscal year, and “TR” is the total number of tons of solid waste disposed in the prior year.</p>	<p>Where “CE” is the closure or postclosure cost estimate, “CB” is the balance 30 days after close of the previous fiscal year, and “Y” is number of years remaining in the pay-in period.</p>

If needed, the space below can be used to show calculations for projected deposits

Closure/ Postclosure
<p>Note: A variance request has been submitted under separate cover to allow completion of PC funding over the next 10 years. The calculation below reflects that scenario.</p> $\frac{\$1,407,359 - 741,161}{10} = \$66,620 \text{ per year}$

## Section 8: PERMIT HOLDER ENDORSEMENT

<b>SUBMITTAL OF THIS COMPLETED AND ENDORSED FORM ALONG WITH ALL REQUIRED DOCUMENTATION ESTABLISHES NOTIFICATION AND PROOF OF PERMIT HOLDER COMPLIANCE WITH IAC 567 CHAPTER 113.</b>		
Brandi Mericle		Manager
<b>Name of Official</b>		<b>Title</b>
Cass County Environmental Control Agency		
<b>Agency/Entity</b>		
65928 Jackson Road		
<b>Address</b>		
Atlantic	Iowa	50022
<b>City</b>	<b>State</b>	<b>Zip</b>
712-243-0990	712-243-0991	
<b>Telephone</b>	<b>Fax</b>	
casscountylandfill@gmail.com		
<b>Email Address</b>		

	Director	3/18/2024
<b>Signature of Official</b>	<b>Title</b>	<b>Date</b>

Questions? Contact Bill Blum at (515) 725-8376 or [bill.blum@dnr.iowa.gov](mailto:bill.blum@dnr.iowa.gov)

**Attachment A  
Post-Closure and Corrective Action Cost Estimates**



## 2024 Postclosure Cost Estimate - Cass County Sanitary Landfill

Task <sup>1</sup>	Units	Cost per Unit	Cost Year	30 Year Cost
1. General Site Facilities, Access Roads, and Fencing Maintenance	30	\$ 878 / year	2024	\$ 26,331
2. Cap and Vegetative Cover Maintenance	30	\$ 3,358 / year	2024	\$ 100,754
3. Drainage and Erosion Control Systems Maintenance	30	\$ 1,127 / year	2024	\$ 33,814
4. Groundwater to Waste Separation Systems Maintenance	30	\$ - / year	2024	\$ -
5. Gas Control Systems Maintenance	30	\$ 495 / year	2024	\$ 14,857
6. Gas Control Systems Monitoring and Reporting	30	\$ 2,905 / year	2024	\$ 87,150
7. Groundwater and Surface Water Monitoring Systems Maintenance	30	\$ 457 / year	2024	\$ 13,725
8. Groundwater and Surface Water Quality Monitoring and Reporting	30	\$ 26,138 / year	2024	\$ 784,125
9. Groundwater Monitoring Systems Performance Evaluations and Reports	30	\$ - / year	2024	\$ -
10. Leachate Control Systems Maintenance	30	\$ 1,173 / year	2024	\$ 35,200
11. Leachate Management, Transportation, and Disposal	30	\$ 3,100 / year	2024	\$ 93,003
12. Leachate Control Systems Performance Evaluations and Reports	30	\$ 1,195 / year	2024	\$ 35,850
13. Engineering and Technical Services	30	\$ 3,640 / year	2024	\$ 109,200
14. Legal, Financial, and Administrative Services	30	\$ 750 / year	2024	\$ 22,500
15. Financial Assurance, Accounting, Audits, and Reports	30	\$ 1,695 / year	2024	\$ 50,850
<b>2024 Total Cost of Postclosure</b>			Total	\$ 1,407,359

Notes:

<sup>1</sup> Task items based on the list from 567 IAC 113.14(4)"c"(6).

<sup>2</sup> Total Landfill Area 29.4 acres



# 2024 Corrective Action Cost Estimate - Cass County Sanitary Landfill

Task	Units	Cost per Unit	Cost Year	30 Year Cost
1. Corrective Action Groundwater Quality Monitoring and Reporting:	30	\$ 2,103 / year	2024	\$ 63,081
2. Remedy Completion Certification and Documentation:	1	\$ 2,500 lump sum	2024	\$ 2,500
3. Remedy Decommissioning	1	\$ - lump sum	2024	\$ -
<b>2024 Total Cost of Corrective Action</b>				<b>\$ 65,581</b>

Notes:

- <sup>1</sup> Selected remedy is source control via final cover with monitored natural attenuation including attenuation zone points of compliance.
- <sup>2</sup> This calculation is based on a 30 year remedy end date. The remedy end date will be evaluated annually and adjusted if necessary.
- <sup>3</sup> Estimated remedy end date: undetermined based on Table 11 of 2023 AWQR.