

West Des Moines, IA

PROJECT: Clinton Co, FY24 Env. Comp., IA 27223133.24 DATE: 4/16/2024
SUBJECT: Clinton County Sanitary Landfill - 23-SDP-01-74P - 2024 Financial Assurance v1.0 TRANSMITTAL ID: 00001
PURPOSE: For your review and comment VIA: Info Exchange

FROM

NAME	COMPANY	EMAIL	PHONE
Christine Collier West Des Moines, IA	SCS Engineers	CCollier@scsengineers.com	+1-515-631-6161

TO

NAME	COMPANY	EMAIL	PHONE
chad.stobbe@dnr.iowa.gov		chad.stobbe@dnr.iowa.gov	
brian.rath@dnr.iowa.gov		brian.rath@dnr.iowa.gov	
Becky Jolly		becky.jolly@dnr.iowa.gov	

REMARKS: Chad and Brian -

Please find for download the 2024 Financial Assurance submittal for the Clinton County Sanitary Landfill (East Site). Let us know if you have any questions or comments.

Thank you
Christine

Christine L. Collier, P.E.
Project Manager
SCS Engineers
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515-631-6161 (W)
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Transmittal

DATE: 4/16/2024
TRANSMITTAL ID: 00001

DESCRIPTION OF CONTENTS

QTY	DATED	TITLE	NOTES
1	4/16/2024	Clinton County Sanitary Landfill - 23-SDP-01-74P - 2024 Financial Assurance v1.0.pdf	

COPIES:

Brad Seward (Clinton County Area Solid Waste Agency)
Christopher Calhoun (SCS Engineers)
Jeff Phillips (SCS Engineers)
Nathan Ohrt (SCS Engineers)

April 16, 2024
File No. 27223133.24

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

Subject: 2024 Financial Assurance
Clinton County Sanitary Landfill-East
Permit No. 23-SDP-01-74P

Dear Mr. Sullivan

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

The closure, post-closure, and corrective action cost estimates were updated based on a review of similar projects for the 2024 financial assurance cost estimate. No cell construction occurred at the Landfill during 2023. The updated closure, post-closure, and corrective action cost estimates are included in **Attachment A**. Table 1 provides a summary of the 2023 and 2024 cost estimates.

Table 1. Closure, Post-Closure and Corrective Action Cost Estimates

Financial Assurance	2023 Estimate	2024 Estimate
Closure	\$3,773,610	\$3,847,576
Post-Closure	\$2,197,652	\$2,305,243
Corrective Action	\$14,095	\$15,920
Totals	\$5,985,357	\$6,168,739

For the South Municipal Solid Waste Landfill (MSWLF) Unit cost estimates, the post-closure period remained 30 years as the Landfill is still open and the corrective action completion period was again assumed to be 10 years. The North MSWLF Unit has 16 years remaining as of 2024. Deposits into the closure and post-closure accounts are required in accordance with IAC 567-113.14(8). A cash account is not required for corrective action financial assurance, although the Agency is maintaining corrective action funds within their cash account. This amount has been removed from the balance prior to calculating the 2024 required cash deposit. The total balance dedicated to Closure/Post-Closure, based on Citizens First Bank Statements dated July 31, 2023 (see **Attachment B**) was \$4,993,113.96. This consists of \$4,743,113.96 in the Closure/Post-Closure account and \$250,000 in a CD dedicated to Closure/Post-Closure.

Mr. Michael Sullivan
April 16, 2024
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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,



Chris T. Calhoun, EIT
Associate Professional
SCS Engineers





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

CTC/CLC

cc: Brad Seward, Clinton County Area Solid Waste Agency

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.
	Digitally signed by Christine L. Collier  Date: 2024.04.16 22:00:41 -05'00'
	Christine L. Collier Date
	My license renewal date is: December 31, 2025 Pages or sheets covered by this seal: All except Attachment B.



Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

SECTION 1: FACILITY INFORMATION

(please print or type)

Information Requested

Facility Name: Clinton County Sanitary Landfill Permit Number: 23-SDP-01-74P
Permitted Agency/Entity: Clinton County Area Solid Waste Agency

SECTION 2: CLOSURE/POSTCLOSURE OR CORRECTIVE ACTION COST ESTIMATES

Information Requested	Cost Estimate	Date of Cost Estimate
Updated Closure Cost Estimate	\$ 3,847,576	3/14/2024
Updated Postclosure Cost Estimate	\$ 2,305,243	3/14/2024
Initial or Updated Corrective Action Cost Estimate	\$ 15,920	3/14/2024

*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	2,769,442*
Amount of waste disposed of at the facility during the prior year	54,460

*Remaining permitted capacity estimated using the airspace survey conducted May 9, 2023

SECTION 4: PROOF OF COMPLIANCE

Publicly Owned Municipal Solid Waste Landfills (ATTACH AUDIT REPORT)

Owner's Most Recent Annual Audit Report
Prepared by: State of Iowa Auditor's Office
For fiscal year ending: June 30, 2023

Privately Owned Municipal Solid Waste Landfills (ATTACH AFFIDAVIT)

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) (ATTACH INSTRUMENT(S))

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”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
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 type="checkbox"/> Postclosure <input 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 checked="" type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input checked="" type="checkbox"/>	\$ 2,747,789 \$ 2,229,405 \$ 15,920

*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

Check Which Applies: New Mechanism Previously Submitted

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.

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.

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.

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
Closure Account Balance <i>(see formula below)</i>	\$	\$	\$
Postclosure Account Balance <i>(see formula below)</i>	\$	\$	\$
Or			
Dedicated Fund Balance <i>(see formula below)</i>	\$ 4,649,690	\$ 4,993,114	\$ 236,448
Trust Fund Balance <i>(see formula below)</i>	\$	\$	\$

Formula for Projected Deposits

Closure or Postclosure Account

$$\frac{CE - CB}{RPC} \times TR$$

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.

Dedicated/Trust Fund

$$\frac{CE - CB}{Y}$$

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.

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

Closure	Postclosure
<p>South MSWLF Unit, Phases 0 and 1A Cells \$2,180,559 - \$2,180,559 = \$0</p>	<p>South MSWLF Unit, Phases 0 and 1A Cells, Closed Area \$1,630,613 - \$1,630,613 = \$0</p>
<p>South MSWLF Unit, Phase E1 Cell $\frac{\\$906,585 - \\$308,480}{4} = \\$149,526$</p>	<p>South MSWLF Unit, Phase E1 Cell $\frac{\\$217,064 - \\$175,820}{4} = \\$10,311$</p>
<p>South MSWLF Unit, Phase 2 Cell $\frac{\\$760,432 - \\$258,749}{7} = \\$71,669$</p>	<p>South MSWLF Unit, Phase 2 Cell $\frac{\\$182,071 - \\$147,476}{7} = \\$4,942$</p>
<p>Note: Cost for Corrective Action (\$15,920) was removed from the total account balance before determining CB values for the individual phases.</p>	<p>North MSWLF Unit \$275,496 - \$275,496 = \$0</p>

SECTION 8: PERMIT HOLDER ENDORSEMENT

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.

Name of Official: Brad Seward Title: Director of Operations and Education

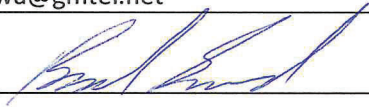
Agency/Entity: Clinton County Area Solid Waste Agency

Address: 4292 220th Street PO Box 996

City: Clinton State: Iowa Zip: 52732

Telephone: (563) 242-5320 Fax: (563) 242-3611

Email Address: ccaswa@gmtel.net

Signature of Official:  Date: 4-16-2024

Questions? Contact Bill Blum at (515) 240-6048 or Bill.Blum@dnr.iowa.gov

Attachment A

Closure, Post Closure, and Corrective Action
Cost Estimates

2024 Closure Cost Estimate - South MSWLF Unit Clinton County Sanitary Landfill (East)

Task ¹	Units	Cost per Unit	Cost	
			Year	Cost of Task
1. Closure and Postclosure Plan Document Revisions	1.0	\$ 10,000 lump sum	2024	\$ 10,000
2. Site Preparation, Earthwork, and Final Grading	1.0	\$ 111,244 lump sum	2024	\$ 111,244
3. Drainage Control Culverts, Piping, and Structures	0.0	\$ - lump sum	2024	\$ -
4. Erosion Control Structures, Sediment Ponds, and Terraces	1.0	\$ 118,472 lump sum	2024	\$ 118,472
5. Final Composite Cap Construction	23.25	\$ 92,240 / acre	2024	\$ 2,144,813
6. Cap Vegetation Soil Placement	23.25	\$ 10,379 / acre	2024	\$ 241,329
7. Cap Seeding, Mulching, and Fertilizing	30.25	\$ 2,506 / acre	2024	\$ 75,813
8. Monitoring Well, Piezometer, and Gas Control Modifications	1.0	\$ 905,006 lump sum	2024	\$ 905,006
9. Leachate System Cleanout and Extraction Well Modifications	1.0	\$ 6,400 lump sum	2024	\$ 6,400
10. Monitoring Well Installation and Abandonments	0.0	\$ - lump sum	2024	\$ -
11. Facility Modifications to Effect Closed Status	1.0	\$ 1,500 lump sum	2024	\$ 1,500
12. Engineering and Technical Services	1.0	\$ 181,000 lump sum	2024	\$ 181,000
13. Legal, Financial, and Administrative Services	1.0	\$ 37,000 lump sum	2024	\$ 37,000
14. Closure Compliance Certifications and Documentation	1.0	\$ 15,000 lump sum	2024	\$ 15,000
2024 Total Cost of Closure			\$	3,847,576

Notes:

¹ Task items based on the list from 567 IAC 113.14(3)"c"(6). Calculations for each task are contained on the following pages.

² Current area requiring composite final cover:

23.25 acres

³ Current approximate borrow area:

7.00 acres

2024 Postclosure Cost Estimate - South MSWLF Unit Clinton County Sanitary Landfill (East)

Task ¹	Units	Cost per Unit	Cost	
			Year	30 Year Cost
1. General Site Facilities, Access Roads, and Fencing Maintenance	30	\$ 945 / year	2024	\$ 28,353
2. Cap and Vegetative Cover Maintenance	30	\$ 2,845 / year	2024	\$ 85,356
3. Drainage and Erosion Control Systems Maintenance	30	\$ 1,548 / year	2024	\$ 46,427
4. Groundwater to Waste Separation Systems Maintenance	30	\$ - / year	2024	\$ -
5. Gas Control Systems Maintenance	30	\$ 813 / year	2024	\$ 24,403
6. Gas Control Systems Monitoring and Reporting	30	\$ 6,250 / year	2024	\$ 187,500
7. Groundwater and Surface Water Monitoring Systems Maintenance	30	\$ 1,058 / year	2024	\$ 31,745
8. Groundwater and Surface Water Quality Monitoring and Reporting	30	\$ 32,843 / year	2024	\$ 985,295
9. Groundwater Monitoring Systems Performance Evaluations and Reports	30	\$ - / year	2024	\$ -
10. Leachate Control Systems Maintenance	30	\$ 8,088 / year	2024	\$ 242,638
11. Leachate Management, Transportation, and Disposal	30	\$ 3,858 / year	2024	\$ 115,730
12. Leachate Control Systems Performance Evaluations and Reports	30	\$ 2,800 / year	2024	\$ 84,000
13. Engineering and Technical Services	30	\$ 3,700 / year	2024	\$ 111,000
14. Legal, Financial, and Administrative Services	30	\$ 1,000 / year	2024	\$ 30,000
15. Financial Assurance, Accounting, Audits, and Reports	30	\$ 1,910 / year	2024	\$ 57,300
2024 Total Cost of Postclosure			\$	2,029,747

Notes:

¹ Task items based on the list from 567 IAC 113.14(4)"c"(6). Calculations for each task are contained on the following pages.

^{2a} Current open area requiring composite final cover

23.25 acres

^{2c} Current closed area

27.98 acres

2024 Postclosure Cost Estimate - North MSWLF Unit Clinton County Sanitary Landfill (East)

Task ¹	Units	Cost per Unit	Cost	
			Year	30 Year Cost
1. General Site Facilities, Access Roads, and Fencing Maintenance	16	\$ - / year	2024	\$ -
2. Cap and Vegetative Cover Maintenance	16	\$ 2,116 / year	2024	\$ 33,854
3. Drainage and Erosion Control Systems Maintenance	16	\$ - / year	2024	\$ -
4. Groundwater to Waste Separation Systems Maintenance	16	\$ - / year	2024	\$ -
5. Gas Control Systems Maintenance	16	\$ - / year	2024	\$ -
6. Gas Control Systems Monitoring and Reporting	16	\$ - / year	2024	\$ -
7. Groundwater and Surface Water Monitoring Systems Maintenance	16	\$ 308 / year	2024	\$ 4,921
8. Groundwater and Surface Water Quality Monitoring and Reporting	16	\$ 11,150 / year	2024	\$ 178,400
9. Groundwater Monitoring Systems Performance Evaluations and Reports	16	\$ - / year	2024	\$ -
10. Leachate Control Systems Maintenance	16	\$ - / year	2024	\$ -
11. Leachate Management, Transportation, and Disposal	16	\$ - / year	2024	\$ -
12. Leachate Control Systems Performance Evaluations and Reports	16	\$ - / year	2024	\$ -
13. Engineering and Technical Services	16	\$ 3,645 / year	2024	\$ 58,320
14. Legal, Financial, and Administrative Services	16	\$ - / year	2024	\$ -
15. Financial Assurance, Accounting, Audits, and Reports	16	\$ - / year	2024	\$ -
2024 Total Cost of Postclosure			\$	275,496

Notes:

¹ Task items based on the list from 567 IAC 113.14(4)"c"(6). Calculations for each task are contained on the following pages.

² North MSWLF Unit area 38.1 acres

³ For the site wide items covered under the South MSWLF unit post closure fund and for which no change in scope resulted from the addition of the North MSWLF unit, no additional funding will be required within the North MSWLF unit post closure financial assurance.

2024 Corrective Action Cost Estimate - South MSWLF Unit Clinton County Sanitary Landfill (East)

Task	Units	Cost per Unit	Cost	
			Year	10 Year Cost
1. Construction of Phase E-1 Cell	1	\$ - lump sum	2024	\$ -
2. Corrective Action Groundwater Monitoring Systems Maintenance:	10	\$ 58 / year	2024	\$ 577
3. Corrective Action Groundwater Quality Monitoring and Reporting:	10	\$ 940 / year	2024	\$ 9,400
4. Remedy Completion Certification and Documentation:	1	\$ 2,886 lump sum	2024	\$ 2,886
5. Remedy Decommissioning:	1	\$ 3,057 lump sum	2024	\$ 3,057
2024 Total Cost of Corrective Action			\$	15,920

Notes:

¹ Selected remedy is source control achieved by construction of Phase E-1 cell coupled with monitored natural attenuation.

² Calculations for each task are contained on the following pages.

³ This calculation is based on a 10 year estimated remedy end date. The remedy end date will be evaluated annually and adjusted if necessary.

⁴ Estimated remedy end date: 2034

Attachment B


July 31, 2023 Citizens First Bank Statement
Closure/Post-Closure Account





1442 Lincoln Way
Clinton, IA 52732
(563) 243-6000

CLINTON CO AREA SLD WASTE AGCY
CFB EAST CLOSURE-POST CLOSURE
4292 220TH ST
CLINTON IA 52732-8944



Statement Date: 07/31/2023

Account No.: *****4510 Page: 1

BID BUSINESS MONEY MARKET SUMMARY

Type : REG Status : Active

Category	Number	Amount
Balance Forward From 06/30/23		4,731,259.89
Debits		0.00
Interest Added This Statement		11,854.07+
Ending Balance On 07/31/23		4,743,113.96
Annual Percentage Yield Earned	2.99 %	
Interest Paid This Year	66,679.14	
Interest Paid Last Year	26,130.00	
Average Balance (Ledger)	4,731,259.89 +	

ALL CREDIT ACTIVITY

Date	Description	Amount
07/31/23	INTEREST PAID	11,854.07

DAILY BALANCE SUMMARY

Beginning Ledger Balance on 06/30/23 was 4,731,259.89

Date	Balance	Date	Balance	Date	Balance
07/31/23	4,743,113.96				

OVERDRAFT FEE SUMMARY

	Total For This Period	Total Year-To-Date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

This Statement Cycle Reflects 31 Days

The Interest Earned And The Annual Percentage Yield Earned
Are Based On The Period 07/01/2023 Through 07/31/2023



1442 Lincoln Way
Clinton, IA 52732
(563) 243-6000

Statement Date: 07/31/2023

Account No.: *****4510 Page: 2

<p>Direct Inquiries About Electronic Entries To: Phone: (563) 243-6000</p>
--

Citizens First Bank

CD

*6439-36439

Current Balance:
\$256,162.45

Term:
24 Months

Rate:
4.860%

Next Payment:
04/12/2024

Maturity Date:
07/12/2025

<u>Date</u>	<u>Description</u>	<u>Amount</u>	<u>Balance</u>
Wednesday, July 12, 2023	CREDIT TRANSACTION	\$250,000.00	\$250,000.00

Transaction Range: July 01, 2023 - July 31, 2023

Printed: March 14, 2024 11:10AM