

West Des Moines, IA

PROJECT: Anderson Ex Co.,CY24 On-
Call,IA
27224173.03 DATE: 4/18/2024

SUBJECT: Anderson Excavation Landfill CB TRANSMITTAL ID: 00001
- 78-SDP-04-89C - 2024
Financial Assurance Review

PURPOSE: For your approval VIA: Info Exchange

FROM

NAME	COMPANY	EMAIL	PHONE
Isaac Creech West Des Moines, IA	SCS Engineers	ICreech@scsengineers.com	

TO

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

REMARKS: Good Morning:

SCS Engineers, on behalf of the Anderson Excavating Company, is submitting the attached 2024 Financial Assurance Review. If you have any questions regarding this submittal, please contact us using the information below.

Thank you,
Isaac Creech, E.I.T.
Associate Professional
1690 All-State Court, Suite 100
West Des Moines, IA 50265
(515) 631-6160 (Office)
(515) 415 -9211 (W)
icreech@scsengineers.com
www.scsengineers.com

DESCRIPTION OF CONTENTS

QTY	DATED	TITLE	NOTES
1	4/18/2024	Anderson Excavation Landfill CB - 78-SDP-04-89C - 2024 Financial Assurance v1.0 04.18.2024.pdf	

COPIES:

Transmittal

DATE: 4/18/2024
TRANSMITTAL ID: 00001

Virginia Anderson
Isaac Creech
Christine Collier

(Anderson Excavating Company)
(SCS Engineers)
(SCS Engineers)

April 18, 2024
File No. 27224173.03

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
Anderson Excavating Construction and Demolition Sanitary Landfill
Permit No. 78-SDP-04-89C

Dear Mr. Sullivan:

SCS Engineers (SCS), on behalf of the Anderson Excavating Company, Inc., is pleased to submit the 2024 Financial Assurance for the Anderson Excavating Construction and Demolition Landfill (Landfill) to the Iowa Department of Natural Resources (DNR). We have included the completed DNR Form 542-8090 Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form in addition to the attachments noted below.

The closure and post-closure cost estimates (Attachment A) were prepared by updating the line-item costs using similar costs from other 2023 Iowa landfill cell construction and closure bid tabs, inflated to 2024 dollars. Attachment B includes the Municipal Solid Waste Sanitary Landfill Owner's Affidavit signed by the President of Anderson Excavating Company, Inc. Attachment C includes a copy of the January 31, 2024 account statement from the cash account established in 2023 to fund the closure and post-closure costs.

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

Sincerely,



Isaac Creech
Associate Professional
SCS Engineers




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

IAC/CLC

cc: Addressee
Mrs. Virginia Anderson, President, Anderson Excavating Company, Inc.



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 <i>Christine L. Collier</i> Date: 2024.04.18 14:45:29 -05'00'
	Christine L. Collier Date My license renewal date is: December 31, 2025 Pages or sheets covered by this seal: All except Attachments B and C

Construction and Demolition Sanitary Landfill Financial Assurance Report Form

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

Information Requested	
Facility Name	Anderson Excavating C&D Landfill
Permitted Agency/Entity	Anderson Excavating Company, Inc.
Permit Number	78-SDP-04-89C

Section 2: CLOSURE/POSTCLOSURE OR CORRECTIVE ACTION COST ESTIMATES

Information Requested	Cost Estimate	Date of Cost Estimate
Updated Closure Cost Estimate	\$ 21,175	March 28, 2024
Updated Postclosure Cost Estimate	\$ 505,761	March 28, 2024
Initial or Updated Corrective Action Cost Estimate	NA	NA

*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 114.31(3)"c" for closure and 114.31(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

Publicly Owned Construction and Demolition Landfills	<i>(ATTACH AUDIT REPORT)</i>
Owner's Most Recent Annual Audit Report	
Prepared by: NA	
For fiscal year ending: NA	
Privately Owned Construction and Demolition Landfills	<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 114. 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 114.31(6)"a"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	
Surety Bond 567 IAC 114.31(6)"b"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	
Letter of Credit 567 IAC 114.31(6)"c"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	
Insurance 567 IAC 114.31(6)"d"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	
Corporate Financial Test 567 IAC 114.31(6)"e"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	
Local Gov't. Financial Test 567 IAC 114.31(6)"f"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	
Corporate Guarantee 567 IAC 114.31(6)"g"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	
Local Gov't Guarantee 567 IAC 114.31(6)"h"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	
Local Gov't. Dedicated Fund 567 IAC 114.31(6)"i"	2023	Closure <input checked="" type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/>	\$ 527,511

*Pursuant to IAC 567 114.31(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 114.31(8).

Section 6: INITIAL PROOF OF ESTABLISHMENT OF ACCOUNTS

Check Which Applies: <input type="checkbox"/> New Mechanism <input checked="" type="checkbox"/> Previously Submitted
<p>Pursuant to IAC 567 Chapter 114.31(8)"f", documentation of the establishment of accounts is to be submitted to the department by April 1, 2008 for currently permitted Construction and Demolition Sanitary Landfills. Permit holders for Construction and Demolition Sanitary Landfills permitted after April 1, 2008, shall submit documentation of the establishment of accounts prior to the Construction and Demolition Sanitary Landfill'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 114.31(6)"a" for trust funds or paragraph 114.31(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

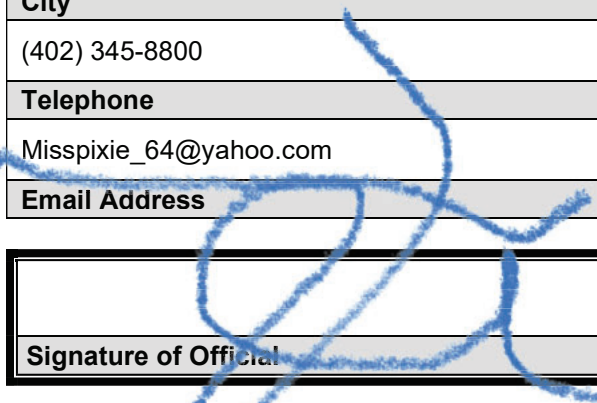

Completion of the following closure and postclosure account information complies with the annual financial statement requirements of IAC 567 114.31(3)“a” and 114.31(4)“a” by indicating the current balance(s) of the closure/postclosure account(s) or dedicated/trust fund and the projected amount(s) to 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>	\$517,621	\$527,511	\$0
Trust Fund Balance <i>(see formula below)</i>			
Formula for Projected Deposits			
Closure or Postclosure Account $\frac{CE - CB}{RPC} \times TR$	Dedicated/Trust Fund $\frac{CE - CB}{Y}$		
<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 NA	Postclosure NA		

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 114.		
Virginia Anderson	President	
Name of Official	Title	
Anderson Excavating Company, Inc.		
Agency/Entity		
1920 Dorcas Street		
Address		
Omaha	Nebraska	68108
City	State	Zip
(402) 345-8800	(402) 345-2420	
Telephone	Fax	
Misspixie_64@yahoo.com		
Email Address		

	President	
Signature of Official	Title	

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

Attachment A

Closure and Post-Closure Cost Estimate



2024 Closure Cost Estimate - Anderson Excavating C&D Landfill

Task ¹	Units	Cost per Unit		Cost Year	Cost of Task
1. Closure and Postclosure Plan Document Revisions	1.0	\$ -	lump sum	2014	\$ -
2. Site Preparation, Earthwork, and Final Grading	1.0	\$ -	lump sum	2014	\$ -
3. Drainage Control Culverts, Piping, and Structures	1.0	\$ 7,137	lump sum	2014	\$ 7,137
4. Erosion Control Structures, Sediment Ponds, and Terraces	1.0	\$ -	lump sum	2014	\$ -
5. Final Cap Construction ⁴	1.9	\$ -	per acre	2014	\$ -
6. Cap Vegetation Soil Placement ²	1.9	\$ -	per acre	2014	\$ -
7. Cap Seeding, Mulching, and Fertilizing ³	5.9	\$ 1,871	per acre	2014	\$ 11,037
8. Monitoring Well, Piezometer, and Gas Control Modifications	0.0	\$ -	lump sum	2014	\$ -
9. Leachate System Cleanout and Extraction Well Modifications	1.0	\$ -	lump sum	2014	\$ -
10. Monitoring Well Installation and Abandonments	1.0	\$ -	lump sum	2014	\$ -
11. Facility Modifications to Effect Closed Status	1.0	\$ -	lump sum	2014	\$ -
12. Engineering and Technical Services	1.0	\$ -	lump sum	2014	\$ -
13. Legal, Financial, and Administrative Services	1.0	\$ 3,000	lump sum	2014	\$ 3,000
14. Closure Compliance Certifications and Documentation	1.0	\$ -	lump sum	2014	\$ -
2024 Total Cost of Closure					\$ 21,174

Notes:

¹ Task items based on the list from 567 IAC 113.14(3)"c"(6).

² Current area requiring final cover:

1.90 acres

³ Entire project area.

5.90 acres

2024 Postclosure Cost Estimate - Anderson Excavating C&D Landfill

Task ¹	Units	Cost per Unit	Cost Year	Inflated 23-Year Cost
1. General Site Facilities, Access Roads, and Fencing Maintenance	22	\$ 224 / year	2024	\$ 4,922
2. Cap and Vegetative Cover Maintenance	22	\$ 249 / year	2024	\$ 5,482
3. Drainage and Erosion Control Systems Maintenance	22	\$ 88 / year	2024	\$ 1,938
4. Groundwater to Waste Separation Systems Maintenance	22	\$ - / year	2024	\$ -
5. Gas Control Systems Maintenance	22	\$ - / year	2024	\$ -
6. Gas Control Systems Monitoring and Reporting	22	\$ 2,540 / year	2024	\$ 55,880
7. Groundwater and Surface Water Monitoring Systems Maintenance	22	\$ 354 / year	2024	\$ 7,788
8. Groundwater and Surface Water Quality Monitoring and Reporting	22	\$ 8,069 / year	2024	\$ 177,517
9. Groundwater Monitoring Systems Performance Evaluations and Reports	22	\$ - / year	2024	\$ -
10. Leachate Control Systems Maintenance	22	\$ 1,129 / year	2024	\$ 24,842
11. Leachate Management, Transportation, and Disposal	22	\$ 1,240 / year	2024	\$ 27,280
12. Leachate Control Systems Performance Evaluations and Reports	22	\$ 3,776 / year	2024	\$ 83,072
13. Engineering and Technical Services	22	\$ 2,620 / year	2024	\$ 57,640
14. Legal, Financial, and Administrative Services	22	\$ 750 / year	2024	\$ 16,500
15. Financial Assurance, Accounting, Audits, and Reports	22	\$ 1,950 / year	2024	\$ 42,900
2024 Total Cost of Postclosure		\$ 22,989		\$ 505,761

Notes:

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

Attachment B

Construction & Demolition Landfill Owner's Affidavit



MUNICIPAL SOLID WASTE SANITARY LANDFILL OWNER'S AFFIDAVIT

As the Owner and/or Operator of the Anderson Excavating Council Bluffs C&D Landfill, a privately owned municipal solid waste sanitary landfill, I certify that a yearly review has been performed by a certified public accountant to determine whether the landfill is in compliance with Iowa Administrative Code Chapter 114. Conclusions of the review and the steps taken to rectify any deficiencies identified by the accountant are listed below.

Date of Review: 4/18/24

Certifying Accountant: Kathleen Herrera

Company: _____

Conclusion(s) of the review: No Deficiencies Found

Steps taken to rectify any deficiencies identified: _____

Signature: Virginia M. Anderson

Owner Name: Virginia M. Anderson

Date: 4/18/24

Attachment C

Current Account Balance

Construction & Demolition Wastes Sanitary Landfill





Operations Center
5409 NW 88th St. Ste 200, Johnston, IA 50131



RETURN SERVICE REQUESTED

ANDERSON EXCAVATING CO
LANDFILL CLOSURE & POST CLOSURE ACCT
7433 SAWYER BROWN RD
NASHVILLE TN 37209-5101

Statement Ending 01/31/2024

Page 1 of 2

Managing Your Accounts

-  Customer Service (712)322-1700
-  Telephone Banking (800)260-8419
-  Mailing Address 117 Pearl Street
Council Bluffs, IA 51503
-  Online Banking www.availa.bank

Summary of Accounts

Account Type	Account Number	Ending Balance
PREMIER MONEY MARKET ACCOUNT	574	\$527,511.37

PREMIER MONEY MARKET ACCOUNT- 574

Account Summary

Date	Description	Amount
01/01/2024	Beginning Balance	\$525,508.41
	1 Credit(s) This Period	\$2,002.96
	0 Debit(s) This Period	\$0.00
01/31/2024	Ending Balance	\$527,511.37

Interest Summary

Description	Amount
Annual Percentage Yield Earned	4.58%
Interest Days	31
Interest Earned Not Paid	\$0.00
Interest Paid This Period	\$2,002.96
Interest Paid Year-to-Date	\$2,002.96
Minimum Balance	\$525,508.41

Account Activity

Post Date	Description	Debits	Credits	Balance
01/01/2024	Beginning Balance			\$525,508.41
01/31/2024	Accr Earning Pymt Added to Account		\$2,002.96	\$527,511.37
01/31/2024	Ending Balance			\$527,511.37

Overdraft and Returned Item Fees

	Total for this period	Total year-to-date	Previous year-to-date
Total Overdraft Fees	\$0.00	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00	\$0.00



THIS FORM IS PROVIDED TO HELP YOU BALANCE YOUR CHECKING ACCOUNT

1 LIST YOUR OUTSTANDING CHECKS BELOW.

CHECK NUMBER	PAYEE	AMOUNT
		\$
TOTAL CHECKS OUTSTANDING (ENTER ON LINE 4)		\$

2 BALANCE YOUR ACCOUNT BELOW

1.STATEMENT BALANCE	\$
ADD	\$
2. DEPOSITS NOT CREDITED ON THIS STATEMENT	\$
3.SUBTOTAL	\$
4.SUBTRACT CHECKS OUTSTANDING	\$
5. BALANCE	\$
3	
CHECKBOOK BALANCE	\$
PLUS INTEREST	
LESS BANK CHARGES	\$
LESS STATE TAX	
CHECKBOOK BALANCE	\$

4 IF YOUR ACCOUNT DOES NOT BALANCE –

1. Compare cancelled checks to your statement.
2. Compare deposit receipts to your checkbook and statement.
3. Sort cancelled checks by check number or date issued, and compare to your checkbook.
4. Check all additions and subtractions in your checkbook.
5. Be sure that all bank charges have been deducted from your checkbook.
6. Be sure that any interest earned has been added to your checkbook.

5 REPORT ANY DIFFERENCE TO THE AUDITING DEPARTMENT.

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS TELEPHONE US AT NUMBER SHOWN ON PAGE ONE	BILLING RIGHTS SUMMARY WHAT TO DO IF YOU THINK YOU FIND A MISTAKE ON YOUR STATEMENT
<p>If you believe there is an error in a posting or if you have a question about an electronic entry on your statement, please help us to resolve it for you quickly by following these steps:</p> <ol style="list-style-type: none"> 1) Telephone or write us at the number or address shown on page one at your earliest opportunity. We must hear from you no later than 60 days after we sent the first statement on which the error or problem appeared. 2) Tell us your name and account number. 3) Describe the transaction you are unsure about. Please explain as clearly as possible why you believe it is an error or what additional information you require. 4) Tell us the dollar amount of the suspected error. <p>If you tell us orally, we may require that you send us your complaint or question in writing within 10 business days.</p> <p>We will research the questioned transaction and will tell you the results of our investigation within 10 business days after we hear from you. We will correct any error promptly.</p> <p>If we need more time to complete our investigation, we may take up to 45 days to research your complaint or question. However, if we need this extra time, we will provisionally credit your account for the amount of the suspected error within 10 business days after we hear from you. You will have use of the money during the time it takes us to complete our investigation.</p> <p>If we ask you to put your complaint or question in writing and we do not receive it within 10 business days, we are not required to provisionally credit your account.</p> <p>If we decide there was no error, we will send you a written explanation within 3 business days after we finish our investigation. You may ask for copies of the documents that we used in our investigation.</p>	<p>If you think there is an error on your statement, write to us at:</p> <p style="text-align: center;">Avalia Bank 138 West 8th St Carroll, IA 51401</p> <p>In your letter, give us the following information:</p> <ul style="list-style-type: none"> • Account Information: Your name and account number. • Dollar Amount: The dollar amount of the suspected error. • Description of Problem: If you think there is an error on your bill, describe what you believe is wrong and why you believe it is a mistake. <p>You must contact us within 60 days after the error appeared on your statement.</p> <p>You must notify us of any potential errors in writing. You may call us, but if you do we are not required to investigate any potential errors and you may have to pay the amount in question.</p> <p>While we investigate whether or not there has been an error, the following are true:</p> <ul style="list-style-type: none"> • We cannot try to collect the amount in question, or report you as delinquent on that amount. • The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount. • While you do not have to pay the amount in question, you are responsible for the remainder of your balance. • We can apply any unpaid amount against your credit limit.