

West Des Moines, IA

PROJECT: Sac County, FY24 Env. Comp., IA 27223182.24      DATE: 5/1/2024  
SUBJECT: Sac County Sanitary Landfill - 81-SDP-01-75 - 2024 Financial Assurance Report      TRANSMITTAL ID: 00003  
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
Mike Sullivan		michael.sullivan@dnr.iowa.gov	
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: All -

Please find for download the 2024 Financial Assurance Submittal for the Sac County Landfill. Let us know if you have any questions.

Thank you  
Christine

Christine L. Collier, P.E.  
Project Manager  
SCS Engineers  
1690 All-State Court  
West Des Moines, Iowa 50265  
515-631-6161 (W)  
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# Transmittal

DATE: 5/1/2024  
TRANSMITTAL ID: 00003

## DESCRIPTION OF CONTENTS

QTY	DATED	TITLE	NOTES
1	5/1/2024	Sac County Sanitary Landfill - 81-SDP-01-75 - 2024 Financial Assurance Report v1.0 05.01.2024.pdf	

## COPIES:

Sean Marczewski (SCS Engineers)  
Jim Wissler (Sac County Solid Waste Agency)  
Isaac Creech (SCS Engineers)  
Christine Collier (SCS Engineers)

May 1, 2024  
File No. 27223182.24

Mr. Michael Sullivan  
Iowa Department of Natural Resources  
Land Quality Bureau  
6200 Park Avenue  
Des Moines, IA 50321

Subject: 2024 Financial Assurance Post-Closure Cost Estimate Update  
Sac County Sanitary Landfill (Closed)  
Permit No. 81-SDP-01-75C

Dear Mr. Sullivan:

SCS Engineers (SCS) on behalf of the Sac County Solid Waste Agency is pleased to submit the 2024 Financial Assurance to the Iowa Department of Natural Resources (DNR). We have attached the completed DNR Form 542-8090. The updated post-closure cost estimates are included in Attachment A. The documentation of the financial assurance account value and deposit are included in Attachment B. The Sac County Sanitary Landfill currently has 23 years remaining of the 30-year stated post-closure period based on the September 13, 2017 closure date.

As discussed in previous correspondence with the DNR (Doc #109777), the Sac County audit for 2023 is not yet available. Once completed, the audit will be published on the Iowa Auditor of State's website. Upon completion of the audit, SCS will complete the evaluation of the local government guarantee. Documentation will be submitted if this method passes the financial test. If it does not pass the financial test, documentation of the yet to be selected financial assurance mechanism will be submitted.

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

Sincerely,



Isaac Creech, E.I.T  
Technical Associate  
SCS Engineers




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

IAC/CLC

cc: Jim Wissler, Chairman, Sac County Solid Waste Agency



### Engineer's 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: 2024.05.01 23:41:26 -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	Sac County Sanitary Landfill
Permitted Agency/Entity	Sac County Solid Waste Agency
Permit Number	81-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 - Closed Facility	
Updated Postclosure Cost Estimate	\$ 905,665	3/5/2024
Initial or Updated Corrective Action Cost Estimate	\$	

\*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>Hunzleman, Putzier &amp; Co.</u> For fiscal year ending: <u>June 30 2022</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)		(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 checked="" type="checkbox"/> Corrective Action <input type="checkbox"/>	\$ 253,514
Local Gov't. Dedicated Fund 567 IAC 113.14(6)"i"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$ 652,151

\*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:	<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
Closure Account Balance <i>(see formula below)</i>	\$	\$	\$
Postclosure Account Balance <i>(see formula below)</i>	\$ 590,372	\$ 652,151	\$ 63,378
Or			
Dedicated Fund Balance <i>(see formula below)</i>	\$	\$	\$
Trust Fund Balance <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
	$(\$905,665 - \$652,151) / 4 = \$63,378$



**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.**

Jim Wissler		Chairman
Name of Official		Title
Sac County Solid Waste Agency		
Agency/Entity		
100 NW State Street		
Address		
Sac City	Iowa	50583
City	State	Zip
Telephone		Fax
Email Address		

	Board Chairman	05-01-24
Signature of Official	Title	Date

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



Attachment A

2024 Opinion of Probable Cost Summary  
for Post-Closure Activities



## 2024 Postclosure Cost Estimate - Sac County Solid Waste Agency

Task	Years	Cost per Unit	Inflation or Update	Cost Basis Year	Unit Cost Per Year	23-Year Cost
1. General Site Facilities, Access Roads, and Fencing Maintenance	23	\$ 1,095 / year	Updated	2024	\$ 1,095	\$ 25,181.03
2. Cap and Vegetative Cover Maintenance	23	\$ 3,374 / year	Updated	2024	\$ 3,374	\$ 77,592.41
3. Drainage and Erosion Control Systems Maintenance	23	\$ 1,166 / year	Updated	2024	\$ 1,166	\$ 26,821.26
4. Groundwater to Waste Separation Systems Maintenance	23	\$ - / year	Updated	2024	\$ -	\$ -
5. Gas Control Systems Maintenance	23	\$ 55 / year	Updated	2024	\$ 55	\$ 1,275.62
6. Gas Control Systems Monitoring and Reporting	23	\$ 3,245 / year	Updated	2024	\$ 3,245	\$ 74,635
7. Groundwater and Surface Water Monitoring Systems Maintenance	23	\$ 392 / year	Updated	2024	\$ 392	\$ 9,012.09
8. Groundwater and Surface Water Quality Monitoring and Reporting	23	\$ 16,447 / year	Updated	2024	\$ 16,447	\$ 378,277.25
9. Groundwater Monitoring Systems Performance Evaluations and Report	23	\$ - / year	Updated	2024	\$ -	\$ -
10. Leachate Control Systems Maintenance	23	\$ 1,427 / year	Updated	2024	\$ 1,427	\$ 32,822.92
11. Leachate Management, Transportation, and Disposal	23	\$ 5,366 / year	Updated	2024	\$ 5,366	\$ 123,418
12. Leachate Control Systems Performance Evaluations and Reports	23	\$ 770 / year	Updated	2024	\$ 770	\$ 17,710
13. Engineering and Technical Services	23	\$ 2,720 / year	Updated	2024	\$ 2,720	\$ 62,560
14. Legal, Financial, and Administrative Services	23	\$ 750 / year	Updated	2024	\$ 750	\$ 17,250
15. Financial Assurance, Accounting, Audits, and Reports	23	\$ 2,570 / year	Updated	2024	\$ 2,570	\$ 59,110
<b>Total Cost of Postclosure</b>					\$ 39,377	\$ 905,665

Notes:

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

Attachment B

Post Closure Account Balance

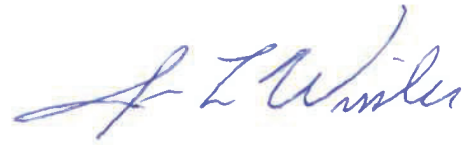




**United Bank of Iowa**  
501 2nd Street

Ida Grove, IA 51445-0000  
Phone: 712 364-3393

**Investment Activity Statement**



Customer Number: XXXX 6146  
Account Number: XXXX 5720

**Sac County Solid Waste**

Post Closure Account  
100 NW State St Ste 12  
Sac City IA 50583-2428  
Phone Number: 712 662-4895

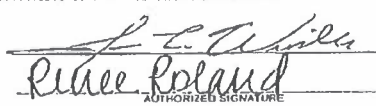
YTD Interest: 1,689.45  
CTD Low Balance: 590,372.71  
CTD Average Balance: 593,180.85  
Available Balance: 652,151.71

Date	Tran Code	Description	Check #	Debits	Credits	Balance
3/25/2024		Balance Forward				590,372.71
4/16/2024	111	Deposit			61,779.00	652,151.71

\* = System Generated, % = Suspense File, # = Loan Payment Split

CHECKING DEPOSIT TICKET		DESCRIPTION	DOLLARS	CENTS
DEPOSITED WITH UNITED BANK of IOWA <i>am23</i>		<input checked="" type="checkbox"/> CASH	▲	•
DATE <u>4-16-24</u>		<i>Sac Co Solid Waste</i>	▲	•
NAME <u>Sac Co Solid Waste</u>		<i>Waste</i>	▲	•
DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL			▲	•
SIGN HERE FOR LESS CASH RECEIVED			▲	•
ACCOUNT NUMBER <u>350835720</u>		LESS CASH RECEIVED ▶	▲	•
		TOTAL DEPOSIT \$	61779.00	
⑆ 5000000 1 1 ⑆				

Check: 0 Amount: \$61,779.00 Date: 4/16/2024  
Run: 1008, Batch: 3, Seq: 13, Source: Sac City Proof 23

<b>Sac County Solid Waste Agency</b> 100 NW State Street, Box 12 Sac City Iowa 50583		Iowa State Bank PO Box 486 Sac City IA 50583 72-2065/739	15160
PAY TO THE ORDER OF	Sac County Solid Waste Agency	04/16/2024	
		\$ **61,779.00	DOLLARS
MEMO	Sixty-one thousand seven hundred seventy-nine and 00/100***** Sac County Solid Waste Agency 100 NW State Street Sac City, IA 50583	 AUTHORIZED SIGNATURE	Security features include: Data on back
⑆ 0 1 5 1 1 0 ⑆ ⑆ 0 7 3 9 2 0 6 5 4 ⑆ 1 0 0 5 4 0 5 ⑆			

Check: 15160 Amount: \$61,779.00 Date: 4/16/2024  
Run: 1008, Batch: 3, Seq: 14, Source: Sac City Proof 23