

West Des Moines, IA

PROJECT: Crawford Co, FY24 Env Comp, IA 27223201.24 DATE: 7/1/2024

SUBJECT: Crawford County Area Sanitary Landfill - 24-SDP-01-73C - 2024 Financial Assurance Report TRANSMITTAL ID: 00003

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
brian.rath@dnr.iowa.gov		brian.rath@dnr.iowa.gov	
Becky Jolly		becky.jolly@dnr.iowa.gov	
chad.stobbe@dnr.iowa.gov		chad.stobbe@dnr.iowa.gov	

REMARKS: Good Afternoon:

SCS Engineers, on behalf of the Crawford County Area Solid Waste Agency Commission, 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.

Technical Associate

1690 All-State Court, Suite 100

West Des Moines, IA 50265

(515) 631-6160 (Office)

(515) 415 -9211 (W)

icreech@scsengineers.com

Transmittal

DATE: 7/1/2024
TRANSMITTAL ID: 00003

www.scsengineers.com

DESCRIPTION OF CONTENTS

QTY	DATED	TITLE	NOTES
1	7/1/2024	Crawford County Area Sanitary Landfill - 24-SDP-01-73C - 2024 Financial Assurance Report.pdf	

COPIES:

Charles Ettleman (Crawford County Area Solid Waste Agency
Commission)
Nathan Ohrt (SCS Engineers)
Tim Buelow (SCS Engineers)
Isaac Creech (SCS Engineers)

July 1, 2024
File No. 27223201.24

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
Crawford County Area Sanitary Landfill (Closed)
Permit No. 24-SDP-01-73C

Dear Mr. Sullivan:

SCS Engineers (SCS) on behalf of the Crawford County Area Solid Waste Agency Commission (Commission) 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 in addition to the 2024 Opinion of Probable Cost Summary for post-closure activities.

Please note that this post-closure cost estimate was prepared by updating the line item costs based on Closed Landfill conditions and costs of similar projects. The Crawford County Sanitary Landfill currently has 15 years remaining of the 30 year stated post-closure period. The updated post-closure cost estimates are included in Attachment A.

As discussed in previous correspondence with the DNR (Doc #109727), the Commission's audit for 2023 is not yet available. Once completed, the audit will be published on the Iowa Auditor of State's website. The bank statement for fiscal year 2023 is provided in Attachment B.

If you have any questions regarding this submittal, please contact us at (515) 631-6160.

Sincerely,



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




Timothy C. Buelow, P.E.
Senior Project Advisor
SCS Engineers

IAC/TCB

cc: Charles Ettleman, Secretary, Crawford County Area Solid Waste Agency Commission



Certification

 <p>LICENSED PROFESSIONAL ENGINEER Timothy C. Buelow 14445 IOWA</p>	<p>I hereby certify that this engineering document was prepared by me or under my direct personal supervision and that I am a duly licensed Professional Engineer under the laws of the State of Iowa.</p> <p><u><i>Timothy C. Buelow</i></u> _____ Date: <u>7/1/24</u></p> <p>Timothy C. Buelow, P.E. License No. 14445 My license renewal date is December 31, 2025</p> <p>Pages or sheets covered by this seal: <u>Crawford County 2024 Postclosure Cost Estimate</u></p>
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Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

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

Information Requested	
Facility Name	Crawford County Area Sanitary Landfill
Permitted Agency/Entity	Crawford County Area Solid Waste Agency Commission
Permit Number	24-SDP-01-73C

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	\$ 692,979	3/18/2024
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

Publicly Owned Municipal Solid Waste Landfills	<i>(ATTACH AUDIT REPORT)</i>
Owner's Most Recent Annual Audit Report Prepared by: <u> The State of Iowa </u> For fiscal year ending: <u> June 30, 2023 </u>	
Privately Owned Municipal Solid Waste 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 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"	1/29/2003	Closure <input type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/>	\$ 696,432

*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>	\$	\$	\$
Or			
Dedicated Fund Balance <i>(see formula below)</i>	\$ 697,617	\$ 696,432	\$ 0
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
	<p>\$692,979-\$696,432=\$-3,453(Overfunded)</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.		
Charles Ettleman	Secretary	
Name of Official	Title	
Crawford County Area Solid Waste Agency Commission		
Agency/Entity		
P.O. Box 458		
Address		
Denison	Iowa	51442
City	State	Zip
712-263-2449	712-263-3423	
Telephone	Fax	
cettleman@crawfordcounty.iowa.gov		
Email Address		

	Secretary	7-1-24
Signature of Official	Title	Date

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

Attachment A
2024 Opinion of Probable Cost Summary
for Post-Closure Activities



2024 Postclosure Cost Estimate - Crawford County Landfill

Task ¹	Units	Cost per Unit	Cost year	Adjusted Remaining Cost
1. General Site Facilities, Access Roads, and Fencing Maintenance	15	\$ 2,262 / year	2024	\$ 33,928
2. Cap and Vegetative Cover Maintenance	15	\$ 5,284 / year	2024	\$ 79,254
3. Drainage and Erosion Control Systems Maintenance	15	\$ 775 / year	2024	\$ 11,619
4. Groundwater to Waste Separation Systems Maintenance	15	\$ - / year	2024	\$ -
5. Gas Control Systems Maintenance	15	\$ - / year	2024	\$ -
6. Gas Control Systems Monitoring and Reporting	15	\$ 2,312 / year	2024	\$ 34,673
7. Groundwater and Surface Water Monitoring Systems Maintenance	15	\$ 391 / year	2024	\$ 5,865
8. Groundwater and Surface Water Quality Monitoring and Reporting	15	\$ 20,228 / year	2024	\$ 303,416
9. Groundwater Monitoring Systems Performance Evaluations and Reports	15	\$ - / year	2024	\$ -
10. Leachate Control Systems Maintenance	15	\$ 400 / year	2024	\$ 5,996
11. Leachate Management, Transportation, and Disposal	15	\$ 9,139 / year	2024	\$ 137,079
12. Leachate Control Systems Performance Evaluations and Reports	15	\$ 890 / year	2024	\$ 13,350
13. Engineering and Technical Services	15	\$ 2,780 / year	2024	\$ 41,700
14. Legal, Financial, and Administrative Services	15	\$ 750 / year	2024	\$ 11,250
15. Financial Assurance, Accounting, Audits, and Reports	15	\$ 990 / year	2024	\$ 14,850
			Total	\$ 692,979
		\$ 46,199 / year		

Cost of Postclosure

Notes:

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

Attachment B
Bank Statement



CRAWFORD COUNTY TRUST & SAVINGS BANK

Member FDIC/Equal Housing Lender
Statement History Report

CRAWFORD CO LANDFILL
CLOSURE/POST CLOSURE
FUNDS
BOX 458
DENISON IA 51442

Certificate
[REDACTED] 022
12 Month C D

Post Date	Eff Date	Check Number	Type	Transaction Amount	Memo	Transaction Description	
03/31/23			N	.00		RATE CHANGE 00.10000 123 03 31	
03/27/23			C	7,463.63		RENEWED DEPOSIT	7,463.63
03/27/23			C	3.68	*	INTEREST PAID ON CERTIFICATE	7,463.63
09/27/22			C	3.77	*	INTEREST PAID ON CERTIFICATE	7,459.95
03/30	03/27		C	7,456.18		CUSTOMER DEPOSIT	7,456.18

06/30/23
Balance
7,463.63

Chita Z. Kahl
Customer Service / Personal Bank

06/30/23

Total from all pages: \$696,432

(*) Denotes Cycle Item

CRAWFORD COUNTY TRUST & SAVINGS BANK

Member FDIC/Equal Housing Lender

Statement History Report

CRAWFORD CO LANDFILL
CLOSURE/POST CLOSURE
FUNDS
BOX 458
DENISON IA 51442

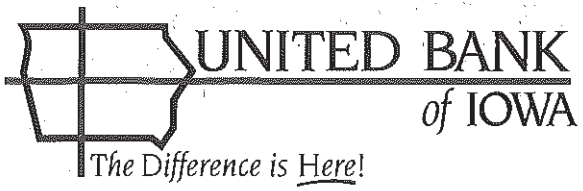
Certificate
██████████457
14 Month C D

<u>Post Date</u>	<u>Eff Date</u>	<u>Check Number</u>	<u>Type</u>	<u>Transaction Amount</u>	<u>Memo</u>	<u>Transaction Description</u>
04/04/23			C	714.79	*	INTEREST PAID ON CERTIFICATE
10/05	10/04		C	43,202.56		CUSTOMER DEPOSIT

04/30/23
Balance
43,917.35
43,202.56

*with y call
Customer Service / Personal Banker
06/30/23*

(*) Denotes Cycle Item



Denison, IA 51442
1334 Broadway Street
PO Box 306
Phone: 712-263-5055
Fax: 712-263-5363

Transaction History
Crawford County Landfill
Account: CDS - [redacted] 840
Filter:
06/27/2024

Source	Entry Date	Posting Date	Code	Transaction Description	Debit/Credit	Amount	Balance	Description	Sequ Numl
	02/09/2024	02/09/2024	314	Intr. Paid-Early Redemp	Debit	\$1,085.92	\$0.00		0
	02/09/2024	02/09/2024	315	Redeemed CD	Debit	(\$56,687.59)	\$0.00		0
	02/09/2024	02/09/2024	348	Certificate Redemption	Debit	\$0.00	\$56,687.59		88061 3
	08/09/2023	08/09/2023	307	Interest Paid-Compound		\$1,048.45	\$56,687.59		0
	02/09/2023	02/09/2023	330	Rate Change	Debit	\$0.00	\$55,639.14	Rate Change: 3.8000%	0
	02/09/2023	02/09/2023	311	New CD	Credit	\$55,639.14	\$55,639.14		84411 5

Paula Esser
Customer Service Associate
6-30-2023

Bank Iowa
1225 Jordan Creek Parkway Suite 200
West Des Moines, IA 50266
(844) 226-5421

Account Snapshot

06/27/2024
ST052000

Branch: 201 - Bank Iowa Denison
Phone: (712) 263-9361
Fax: (712) 263-6807
Date: 06/27/2024
Period: 01/01/2022 to 12/31/2022
365 (Days)
Personal Banker: Hayley Meseck

CRAWFORD COUNTY AREA SOLID WASTE AG
BOX 458
DENISON, IA 51442

ACCOUNT #: CD - ██████████ 13 Month CD GSCM

Transaction Information

Effective Date	Entered Date	CK #	Description	Withdrawals/ Other Debits	Deposits/ Other Credits	Balance
6/7/2022	6/6/2022		Interest Credit		\$158.27	\$211,774.10
12/7/2022	12/6/2022		Interest Credit		\$159.27	\$211,933.37
12/7/2022	12/6/2022		Maturity			\$211,933.37
12/7/2022	12/6/2022		CR Base Rate Change: 0.150 % To 0.850			\$211,933.37
12/7/2022	12/6/2022		Renewal			\$211,933.37
12/7/2022	12/9/2022		RenewPending Expiration			\$211,933.37
12/9/2022	12/9/2022		Rate Change: 0.850 % To 3.750 %			\$211,933.37

*Celesta Frazier
Bank Iowa
Teller*

Bank Iowa
1225 Jordan Creek Parkway Suite 200
West Des Moines, IA 50266
(844) 226-5421

Account Snapshot

06/27/2024
ST052000

Branch: 201 - Bank Iowa Denison
Phone: (712) 263-9361
Fax: (712) 263-6807

Date: 06/27/2024
Period: 12/23/2022 to 12/31/2022
9 (Days)

Personal Banker: Hayley Meseck

CRAWFORD COUNTY AREA SOLID WASTE AG
BOX 458
DENISON, IA 51442

ACCOUNT #: CD - [REDACTED] 101 13 Month CD GSCM
12 Month CD GSCM

Transaction Information

Effective Date	Entered Date	CK #	Description	Withdrawals/ Other Debits	Deposits/ Other Credits	Balance
12/23/2022	12/23/2022		Opening Deposit		\$150,730.28	\$150,730.28
12/23/2022	12/23/2022		Original Cr Rate: 0.950 %			\$150,730.28
12/23/2022	12/23/2022		Rate Change: 0.950 % To 4.120 %			\$150,730.28

*Celesta Frutkin
Bank Iowa
Teller*

Bank Iowa
1225 Jordan Creek Parkway Suite 200
West Des Moines, IA 50266
(844) 226-5421

Account Snapshot

06/27/2024
STO52000

Branch: 201 - Bank Iowa Denison
Phone: (712) 263-9361
Fax: (712) 263-6807

Date: 06/27/2024
Period: 10/01/2022 to 12/31/2022
92 (Days)

Personal Banker: Hayley Meseck

CRAWFORD COUNTY AREA SOLID WASTE AG
BOX 458
DENISON, IA 51442

ACCOUNT #: CD - [REDACTED] 069 13 Month CD GSCM
13 Month CD GSCM

Transaction Information

Effective Date	Entered Date	CK #	Description	Withdrawals/ Other Debits	Deposits/ Other Credits	Balance
10/7/2022	10/7/2022		7777783069SOLID WASTE		\$98,129.56	\$98,129.56
10/7/2022	10/7/2022		Original Cr Rate: 0.500 %			\$98,129.56
10/7/2022	10/7/2022		Rate Change: 0.500 % To 2.250 %			\$98,129.56

*Celesta Franer
Bank Iowa
Teller*

Bank Iowa
1225 Jordan Creek Parkway Suite 200
West Des Moines, IA 50266
(844) 226-5421

Account Snapshot

06/27/2024
ST052000

Branch: 201 - Bank Iowa Denison
Phone: (712) 263-9361
Fax: (712) 263-6807

Date: 06/27/2024
Period: 12/01/2022 to 01/25/2023
56 (Days)

Personal Banker: Hayley Meseck

CRAWFORD COUNTY AREA SOLID WASTE AG
BOX 458
DENISON, IA 51442

ACCOUNT #: CD - [REDACTED] 379 13 Month CD GSCM
13 Month CD GSCM Special

Transaction Information

Effective Date	Entered Date	CK #	Description	Withdrawals/ Other Debits	Deposits/ Other Credits	Balance
1/9/2023	1/9/2023		Opening Deposit		\$57,995.81	\$57,995.81
1/9/2023	1/9/2023		Original Cr Rate: 4.120 %			\$57,995.81

*Celesta Franke
Bank Iowa
Teller*

Bank Iowa
1225 Jordan Creek Parkway Suite 200
West Des Moines, IA 50266
(844) 226-5421

Account Snapshot

06/27/2024
ST052000

Branch: 201 - Bank Iowa Denison
Phone: (712) 263-9361
Fax: (712) 263-6807

Date: 06/27/2024
Period: 05/01/2023 to 06/01/2023
32 (Days)

Personal Banker: Hayley Meseck

CRAWFORD COUNTY AREA SOLID WASTE AG
BOX 458
DENISON, IA 51442

ACCOUNT #: CD - [REDACTED] 274 13 Month CD GSCM
13 Month CD GSCM Special

Transaction Information

Effective Date	Entered Date	CK #	Description	Withdrawals/ Other Debits	Deposits/ Other Credits	Balance
5/16/2023	5/16/2023		CD7777786274		\$39,151.81	\$39,151.81
5/16/2023	5/16/2023		Original Cr Rate: 4.570 %			\$39,151.81

*Celesta Frasier
Bank Iowa
Teller*

Bank Iowa
 1225 Jordan Creek Parkway Suite 200
 West Des Moines, IA 50266
 (844) 226-5421

Account Snapshot

06/27/2024
 STO52000

Branch: 201 - Bank Iowa Denison
 Phone: (712) 263-9361
 Fax: (712) 263-6807

Date: 06/27/2024
 Period: 12/07/2021 to 12/31/2022
 390 (Days)

Personal Banker: Hayley Meseck

CRAWFORD COUNTY AREA SOLID WASTE AG
 BOX 458
 DENISON, IA 51442

ACCOUNT #: CD - ██████████ 904 13 Month CD GSCM

Transaction Information

Effective Date	Entered Date	CK #	Description	Withdrawals/ Other Debits	Deposits/ Other Credits	Balance
12/7/2021	12/7/2021		Opening Deposit		\$31,424.38	\$31,424.38
12/7/2021	12/7/2021		Original Cr Rate: 0.050 %			\$31,424.38
12/7/2021	12/8/2021		Rate Change: 0.050 % To 0.150 %			\$31,424.38
6/7/2022	6/6/2022		Interest Credit		\$23.50	\$31,447.88
12/7/2022	12/6/2022		Interest Credit		\$23.65	\$31,471.53
12/7/2022	12/6/2022		Maturity			\$31,471.53
12/7/2022	12/6/2022		CR Base Rate Change: 0.150 % To 0.850			\$31,471.53
12/7/2022	12/6/2022		Renewal			\$31,471.53
12/7/2022	12/9/2022		RenewPending Expiration			\$31,471.53
12/9/2022	12/12/2022		Rate Change: 0.850 % To 3.750 %			\$31,471.53

*Celesta Franier
 Bank Iowa
 Teller*