



Jolly, Becky &lt;becky.jolly@dnr.iowa.gov&gt;

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## Ottumwa-Wapello County Landfill - 90-SDP-01-75P - Additional Financial Assurance Documentation

1 message

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**Ohrt, Nathan** <NOhrt@scsengineers.com>

Fri, Jul 26, 2024 at 3:59 PM

To: "Stobbe, Chad" &lt;chad.stobbe@dnr.iowa.gov&gt;

Cc: "simonsonz@ottumwa.us" &lt;simonsonz@ottumwa.us&gt;, "Buelow, Tim" &lt;TBuelow@scsengineers.com&gt;, "becky.jolly@dnr.iowa.gov" &lt;becky.jolly@dnr.iowa.gov&gt;

Good afternoon Chad-

Please find attached a signed account balance form and an updated Financial Assurance Report Form for the Ottumwa-Wapello County Landfill. Additional financial assurance documentation, including documentation for the Local Government Financial Test mechanism, was previously submitted on June 20, 2024 (Doc #110300). It should be noted that the financial test value is greater than what is necessary to fully assure the closure, post-closure, and corrective action cost estimates. If you have any questions or comments regarding this documentation, please contact me at the number below.

Nathan Ohrt

Senior Project Professional

SCS Engineers

West Des Moines, Iowa

319-331-9613 (M)

[nohrt@scsengineers.com](mailto:nohrt@scsengineers.com)

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**BE GREEN** Please don't print this e-mail unless necessary!

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### 2 attachments




**Ottumwa-Wapello County Landfill - Reserve Cash Balance 6-30-2023.pdf**  
34K



**Ottumwa-Wapello County Landfill - Revised 2024 DNR Financial Assurance Report Form.pdf**  
275K

| ACCOUNT NUMBER<br>ACCOUNT DESCRIPTION | BEG. PERIOD<br>BALANCE | CASH<br>DEBITS | CASH<br>CREDITS | END PERIOD<br>BALANCE | OUTSTANDING<br>CHECKS | TREASURY<br>BALANCE |
|---------------------------------------|------------------------|----------------|-----------------|-----------------------|-----------------------|---------------------|
| XXX-1110<br>CASH IN BANK              | 1191555.00             | 50000.00       |                 | 1241555.00            |                       | 1241555.00          |
| TOTALS FOR FUND 671 LANDFILL RES      | 1191555.00             | 50000.00       |                 | 1241555.00            |                       | 1241555.00          |
| TOTALS FOR ALL LISTED FUNDS           | 1191555.00             | 50000.00       |                 | 1241555.00            |                       | 1241555.00          |

 7/26/24  
ZACH SIMONSEN  
DIRECTOR, WAPELLO CO. / OTTUMWA  
SOLID WASTE

# Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

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

| Information Requested   |   |
|-------------------------|---|
| Facility Name           | Ottumwa-Wapello County Landfill               |
| Permitted Agency/Entity | Ottumwa-Wapello County Solid Waste Commission |
| Permit Number           | 90-SDP-01-75P                                 |

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

| Information Requested                              | Cost Estimate | Date of Cost Estimate |
|--|---------------|-----------------------|
| Updated Closure Cost Estimate                      | \$ 3,235,427  | March 7, 2024         |
| Updated Post Closure Cost Estimate                 | \$ 2,455,044  | March 7, 2024         |
| Initial or Updated Corrective Action Cost Estimate | \$ 196,551    | March 7, 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 | 4,970,598* |
| Amount of waste disposed of at the facility during the prior year                       | 36,411     |

\* Remaining permitted capacity estimated based on December 14, 2023 airspace survey.

## 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><br><br>Prepared by: <u>BerganKDV, Ltd.</u><br><br>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<br>567 IAC 113.14(6)“a”  |                    | Closure <input type="checkbox"/><br>Postclosure <input type="checkbox"/><br>Corrective Action <input type="checkbox"/>                                  |                   |
| Surety Bond<br>567 IAC 113.14(6)“b”   |                    | Closure <input type="checkbox"/><br>Postclosure <input type="checkbox"/><br>Corrective Action <input type="checkbox"/>                                  |                   |
| Letter of Credit<br>567 IAC 113.14(6)“c”  |                    | Closure <input type="checkbox"/><br>Postclosure <input type="checkbox"/><br>Corrective Action <input type="checkbox"/>                                  |                   |
| Insurance<br>567 IAC 113.14(6)“d”   |                    | Closure <input type="checkbox"/><br>Postclosure <input type="checkbox"/><br>Corrective Action <input type="checkbox"/>                                  |                   |
| Corporate Financial Test<br>567 IAC 113.14(6)“e”                                  |                    | Closure <input type="checkbox"/><br>Postclosure <input type="checkbox"/><br>Corrective Action <input type="checkbox"/>                                  |                   |
| Local Gov’t. Financial Test<br>567 IAC 113.14(6)“f”                               |                    | Closure <input checked="" type="checkbox"/><br>Postclosure <input checked="" type="checkbox"/><br>Corrective Action <input checked="" type="checkbox"/> | \$ 4,667,446      |
| Corporate Guarantee<br>567 IAC 113.14(6)“g”                                       |                    | Closure <input type="checkbox"/><br>Postclosure <input type="checkbox"/><br>Corrective Action <input type="checkbox"/>                                  |                   |
| Local Gov’t Guarantee<br>567 IAC 113.14(6)“h”                                     |                    | Closure <input type="checkbox"/><br>Postclosure <input type="checkbox"/><br>Corrective Action <input type="checkbox"/>                                  |                   |
| Local Gov’t. Dedicated Fund<br>567 IAC 113.14(6)“i”                               |                    | Closure <input type="checkbox"/><br>Postclosure <input type="checkbox"/><br>Corrective Action <input type="checkbox"/>                                  |                   |

\*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 |
|--|---|----------------|-------------------|
| <b>Closure/Postclosure Account Balance</b><br><i>(see formula below)</i>   | \$ 1,167,302  | \$ 1,241,555   | \$32,590          |
| <b>Or</b>  |   |                |                   |
| <b>Dedicated Fund Balance</b><br><i>(see formula below)</i>  |   |                |                   |
| <b>Trust Fund Balance</b><br><i>(see formula below)</i>  |   |                |                   |
| <b>Formula for Projected Deposits</b>  |   |                |                   |
| <p style="text-align: center;"><b>Closure or Postclosure Account</b></p> $\frac{CE - CB}{RPC} \times TR$ <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 style="text-align: center;"><b>Dedicated/Trust Fund</b></p> $\frac{CE - CB}{Y}$ <p>Where “CE” is the closure or postclosure cost estimate, “CB” is the balance 30 days after close of the previous fiscal year, and “Y” is number of years remaining in the pay-in period.</p> |                |                   |
| <b>If needed, the space below can be used to show calculations for projected deposits</b>  |   |                |                   |
| $\frac{\$5,690,471 - \$1,241,555}{4,970,598} \times 36,411 = \$32,590$   |   |                |                   |

## 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.**

|   |                                   |            |
|---|-----------------------------------|------------|
| Zach Simonson                                 | Director of Community Development |            |
| <b>Name of Official</b>                       | <b>Title</b>                      |            |
| Ottumwa-Wapello County Solid Waste Commission |                                   |            |
| <b>Agency/Entity</b>                          |                                   |            |
| 105 E Third Street                            |                                   |            |
| <b>Address</b>                                |                                   |            |
| Ottumwa                                       | Iowa                              | 52501      |
| <b>City</b>                                   | <b>State</b>                      | <b>Zip</b> |
| 641-683-0694                                  | 641-683-0609                      |            |
| <b>Telephone</b>                              | <b>Fax</b>                        |            |
| simonsonz@ottumwa.us                          |                                   |            |
| <b>Email Address</b>                          |                                   |            |

|  |                                      |             |
|--|--------------------------------------|-------------|
|  | DIRECTOR OF<br>COMMUNITY DEVELOPMENT | 7/26/14     |
| <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)