



HALL ENGINEERING COMPANY

Consulting Engineers
Since 1903

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Centerville, IA 52544
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March 25, 2025

Mary Klemesrud
Iowa Department of Natural Resources
6200 Park Avenue, Suite 200
Des Moines, IA 50321
mary.klemesrud@dnr.iowa.gov
becky.jolly@dnr.iowa.gov

RE: Rathbun Area Solid Waste Commission
Appanoose County Sanitary Landfill
Closure Permit No. 04-SDP-01-76C
Financial Assurance Documentation

Dear Mary:

Enclosed is the 2024 Financial Assurance Report for the Closed Appanoose County Sanitary Landfill.

The 2024 Annual Audit Report for the RASWC is being prepared by the Office of Auditor of State of Iowa. The RAWSC has not received the Audit Report as of March 24, 2025. The Auditor's Office has indicated the audit will be conducted the weeks of April 21st and 28th.

As requested in your email dated March 11, 2025, included with the Financial Assurance Report are the Rathbun Area Solid Waste Commission accounting records to present the Dedicated Fund Balance of the Post Closure Accounts in the amount of \$554,776.88 as of June 30, 2024 and \$558,863.23 as of July 31, 2024.

The Financial Assurance Report is submitted at the direction of the Rathbun Area Solid Waste Commission.

If you have any questions regarding the Financial Assurance Report, please contact me at bbuss@hall-engineering.us or by telephone at (641) 437-4477.

Sincerely,

HALL ENGINEERING COMPANY

Bill Buss

Copy: Dane Blozovich, Director
Recycling Center/Transfer Station



Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

SECTION 1: FACILITY INFORMATION

(please print or type)

Information Requested

Facility Name: Appanoose County Sanitary Landfill Permit Number: 04-SDP-01-76C
Permitted Agency/Entity: Rathbun Area Solid Waste Commsission

SECTION 2: CLOSURE/POSTCLOSURE OR CORRECTIVE ACTION COST ESTIMATES

Information Requested	Cost Estimate	Date of Cost Estimate
Updated Closure Cost Estimate	\$ landfill is closed	
Updated Postclosure Cost Estimate	\$ 501,800	03/21/2025
Initial or Updated Corrective Action Cost Estimate	\$ 0	

*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	0
Amount of waste disposed of at the facility during the prior fiscal year	0

SECTION 4: PROOF OF COMPLIANCE

Publicly Owned Municipal Solid Waste Landfills

(ATTACH AUDIT REPORT)

Owner's Most Recent Annual Audit Report

Audit Report has not been received by the RASWC. RASWC accounting records as of Jne 30, 2024 and July 31, 2024 have been submitted as directed by the Department.

Prepared by: Office of the Auditor of State of Iowa

For fiscal year ending: June 30, 2024

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"	February 7, 1995	Closure <input type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/>	\$ 554,777 6-30-2024

*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>	\$ 548,827 7-31-2023	\$ 558,863 7-31-2024	\$ 0
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 CE = \$501,800 CB = \$558,863 Y = 1 \$501,800 - \$558,863/1 = (\$57,063) over funded
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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: Dane Blozovich Title: Director - Transfer Station / Recycling Center

Agency/Entity: Rathbun Area Solid Waste Commission

Address: 3020 McCarty Street

City: Centerville State: IA Zip: 52544

Telephone: 641-437-7279 Fax: _____

Email Address: Dane Blozovich<dblozovich@raswc.org

Signature of Official:  Date: 3/25/25

Questions? Contact Chad Stobbe at (515) 201-8272 or Chad.Stobbe@dnr.iowa.gov



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ENGINEER'S ESTIMATE OF COST

LANDFILL POST-CLOSURE CARE

Appanoose County Sanitary Landfill
Closure Permit No. 04-SDP-01-76C

Pursuant to 567 IAC Chapter 113, the following estimate has been prepared for the cost to conduct post-closure care in conformance with the Closure/Post-Closure Plan that was approved by the IDNR on June 29, 1998.

The North landfill unit ceased operations on December 1, 2007. The South landfill unit was closed in 1985 with subsequent remedial cover work completed in October of 1999.

The estimate of cost includes the post-closure items of work contained in Subrule 567-113.14(4)c(6) for post-closure care that are applicable to the Appanoose County Landfill.

Chapter 113 requires that the estimates of cost be reviewed annually and adjustments made for inflation and for any changes to the Closure/Post-Closure Plan or landfill conditions which would increase or decrease during the post-closure period. Post-Closure cost items were adjusted for changes in post-closure care cost and to account for inflation using an Inflation Factor of 1.024 provided by the Iowa Department of Natural Resources (as of January 30, 2025).

The Closure Permit, 6th revision issued February 7, 2020, conditionally exempts a leachate control system at the landfill.

The landfill Commission has incurred expenses relating to the assessment monitoring program for the North landfill unit. These non-recurring expenses have been paid from the Post-Closure account. However, these expense items may not be repeated during the remaining thirteen years of the post-closure period, and therefore have not been included in the estimate of cost for post closure care.

Estimate of Cost for Landfill Post-Closure Care – North Unit

Site Area: 17 acres

Annualized

- | | |
|-----------------------------------------------------------------------------------------|-----------|
| 1. Site maintenance – fencing,
vegetative cover, erosion
control system | \$ 6,320 |
| 2. Groundwater quality monitoring
and report per HMSP | \$ 14,620 |
| 3. Annual groundwater report | \$ 10,840 |

4. Semi- annual explosive gases monitoring and annual well depth measurement	\$ 2,900
5. Semi-annual engineering inspections and report	\$ 2,060
6. Biennial monitoring well evaluation (2 year interval).	\$ 1,070
7. Administrative overhead	<u>\$ 790</u>
Total Closure Cost	\$ 38,600

The total estimated cost, in 2025 dollars, for the remainder of the 30 year post-closure care of the North landfill unit (13 years), is \$501,800.

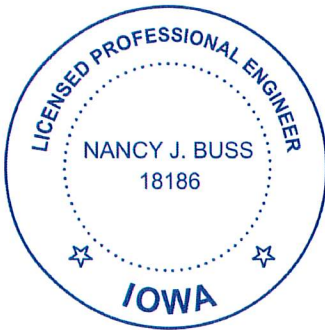
Estimate of Cost for Landfill Post-Closure Care – South Unit

The South Unit was closed in 1985 and has reached the end of the 30-year post-closure period.

Non-mandatory annualized funding for continued post-closure care for the remainder of the 30-year post-closure period. \$ 0

Respectfully submitted,

HALL ENGINEERING COMPANY



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.

Nancy J. Buss

Nancy J. Buss, P.E.
License number 18186

03/21/2025
Date

My license renewal date is December 31, 2026

Pages or sheets covered by this seal:
Pages 1 and 2

Rathbun Area Solid Waste Commission
Summary of Assets
As of June 30, 2024

ASSETS	Jun 30, 24	May 31, 2024
Current Assets		
Checking/Savings		
Unrestricted		
ITSB Equipment replacement 0757	141,340.02	134,760.08
ITSB Checking ...5588 (General Checking Account)	175,337.99	178,797.12
Change Fund	250.00	250
Total Unrestricted	316,928.01	313,807.20
Restricted		
ITSB LANDFILL POST CLOSURE 5135	1,175.25	1,175.16
ITSB ...5406 (Comp Planning)	131,772.67	131,696.90
ITSB Savings ...6259 (Bond Sinking Fund)	263,659.10	255,009.24
Ecovision	77.76	77.76
Total Restricted	396,684.78	387,959.06
Total Checking/Savings	713,612.79	701,766.26
Other Current Assets		
Ameriprise Transfer Station		
Money Market	3,270.95	3,270.95
Investments		
Securities	50,089.69	50,089.69
FMV Adjustment	-1,986.58	-1,986.58
Total Investments	48,103.11	48,103.11
Total Ameriprise Transfer Station	51,374.06	51,374.06
Ameriprise Landfill		
Money Market	395,804.32	341,881.58
Investments		
FMV Adjustment	-91,332.28	-37,510.33
Securities	249,129.59	252,309.56
Total Investments	157,797.31	214,799.23
Total Ameriprise Landfill	553,601.63	556,680.81
Ameriprise Equip Replacement		
Investments		
Securities	103,206.80	103,206.80
FMV Adjustment	134.06	134.06
Total Investments	103,340.86	103,340.86
Money Market	4,861.38	4,680.00
Total Ameriprise Equip Replacement	108,202.24	108,020.86
Ameriprise Bond Sinking		
Money Market	465.38	465.38
Investments		
FMV Adjustment	-4,587.44	-4,587.44
Securities	107,928.30	107,928.30
Total Investments	103,340.86	103,340.86
Total Ameriprise Bond Sinking	103,806.24	103,806.24
Ameriprise General Sweep		
Money Market	3,910.12	3,910.12
Investments		
Securities	-3,515.12	-3,515.12
Total Investments	-3,515.12	-3,515.12
Total Ameriprise General Sweep	395.00	395
UBS- General Sweep G5653		
Money Market	0.21	0.21
Total UBS- General Sweep G5653	0.21	0.21
UBS Landfill G5649		
Money Market	3,179.97	3,179.97
Total UBS Landfill G5649	3,179.97	3,179.97
Credit Card Receivables	12,062.85	11,506.17
Total Other Current Assets	832,622.20	831,783.35
Total Current Assets	1,546,234.99	1,533,549.61
TOTAL ASSETS	1,546,234.99	1,533,549.61

#553,601.63
+ 1,175.25

#554,776.88

3

Rathbun Area Solid Waste Commission
Summary of Assets
As of July 31, 2024

	Jun 30, 24	Jul 31, 24
ASSETS		
Current Assets		
Checking/Savings		
Unrestricted		
ITSB Equipment replacement 0757	141,340.02	47,877.15
ITSB Checking ...5588 (General Checking Account)	175,337.99	170,522.32
Change Fund	250.00	250.00
Total Unrestricted	316,928.01	218,649.47
Restricted		
ITSB LANDFILL POST CLOSURE 5135	1,175.25	-0.01
ITSB ...5406 (Comp Planning)	131,772.67	131,862.02
ITSB Savings ...6259 (Bond Sinking Fund)	263,659.10	272,341.72
Ecovision	77.76	77.76
Total Restricted	396,684.78	404,281.49
Total Checking/Savings	713,612.79	622,930.96
Other Current Assets		
Ameriprise Transfer Station		
Money Market	319.87	486.37
Investments		
Securities	51,108.56	51,294.61
FMV Adjustment	63.26	147.51
Total Investments	51,171.82	51,442.12
Total Ameriprise Transfer Station	51,491.69	51,928.49
Ameriprise Landfill		
Money Market	5,580.03	8,096.39
Investments		
FMV Adjustment	-1,231.95	297.58
Securities	553,339.90	553,399.88
Total Investments	552,107.95	553,697.46
Total Ameriprise Landfill	557,687.98	561,793.85
Ameriprise Equip Replacement		
Investments		
Securities	107,160.50	107,949.45
FMV Adjustment	-10.35	0.10
Total Investments	107,150.15	107,949.55
Total Ameriprise Equip Replacement	107,150.15	107,949.55
Ameriprise Bond Sinking		
Investments		
FMV Adjustment	-1.03	9.40
Securities	109,345.12	110,143.37
Total Investments	109,344.09	110,152.77
Total Ameriprise Bond Sinking	109,344.09	110,152.77
Ameriprise General Sweep		
Money Market	14.73	31.21
Investments		
Securities	3,815.00	3,815.00
Total Investments	3,815.00	3,815.00
Total Ameriprise General Sweep	3,829.73	3,846.21
UBS - Landfill 07051		
Investments		
Securities	1,953.06	1,919.09
FMV Adjustment	-64.18	-53.28
Total Investments	1,888.88	1,865.81
Total UBS - Landfill 07051	1,888.88	1,865.81
Total Other Current Assets	831,392.52	638.36
Total Current Assets	1,545,005.31	838,175.04
TOTAL ASSETS	1,545,005.31	1,461,106.00

*557,687.98
+ *1,175.25

#558,863.23