

West Des Moines, IA

PROJECT: WRD, FY25 Env Comp, IA 27224309.25      DATE: 3/31/2025

SUBJECT: WRD Sanitary Landfill - 27-SDP-01-75P - 2025 Financial Assurance Report      TRANSMITTAL ID: 00004

PURPOSE: For your approval      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
Mary.Klemesrud@dnr.io wa.gov		Mary.Klemesrud@dnr.iowa.gov	
Becky Jolly		becky.jolly@dnr.iowa.gov	

REMARKS: Mary -

Please find attached for download the 2025 Financial Assurance for the WRD Sanitary Landfill. If you have any questions regarding this submittal, please let me know.

Thank you  
Christine

Christine L. Collier, P.E.  
Project Manager  
SCS Engineers  
1690 All-State Court  
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# Transmittal

DATE: 3/31/2025  
TRANSMITTAL ID: 00004

## DESCRIPTION OF CONTENTS

QTY	DATED	TITLE	NOTES
1	3/31/2025	WRD Sanitary Landfill - 27-SDP-01-75P - 2025 Financial Assurance Report 03.31.2025.pdf	

## COPIES:

Doug Collier (Wayne Ringgold Decatur Solid Waste Management Commission)  
Colby Holmes (Wayne Ringgold Decatur Solid Waste Management Commission)  
Isaac Creech (SCS Engineers)  
Christine Collier (SCS Engineers)

March 31, 2025  
 Project No. 27224309.25

Ms. Mary Klemesrud  
 Iowa Department of Natural Resources  
 Land Quality Bureau  
 6200 Park Avenue, Suite 200  
 Des Moines, IA 50321

Re: 2025 Financial Assurance  
 Wayne-Ringgold-Decatur Sanitary Landfill  
 Permit No. 27-SDP-01-75P

Dear Ms. Klemesrud:

SCS Engineers (SCS), on behalf of the Wayne-Ringgold-Decatur County Solid Waste Management Commission (Commission), is submitting herewith the 2025 Financial Assurance to the Iowa Department of Natural Resources (DNR) for the above-referenced facility. Attached is the completed DNR Form 542-8090.

No cell construction or closure activities have occurred since the 2024 closure and post-closure cost estimates were prepared; therefore, the previously certified cost estimates (Doc # 110339) were utilized with the application of the inflation factor to calculate the 2025 closure and post-closure cost estimates as shown in the table below. In order to incorporate the inflation factor and reduction of post-closure years for the North Unit, the 2024 post-closure cost estimate was divided by 2024's remaining years in post-closure to determine the annual cost. The inflation factor was applied to this cost to determine the annual cost for the 2025 estimate. The 2025 annual cost was multiplied by 2025's remaining years in post-closure to determine the total post-closure cost estimate for 2025. The values for the previous and current estimates are provided in the table below. The North Unit currently has 14 years remaining in the 30-year stated post-closure period.

Estimate	2024	Inflation Factor	2025
Closure Cost	\$1,487,395	1.024	\$1,523,092
South Unit Post-Closure Cost	\$1,006,116	1.024	\$1,030,263
North Unit Post-Closure Cost	\$276,885		\$264,628
North Unit Years Remaining	15		14
North Unit Annual Post-Closure Cost	\$18,459	1.024	\$18,902
<b>Total</b>	<b>\$2,770,396</b>		<b>\$2,817,983</b>



Ms. Mary Klemesrud  
March 31, 2025  
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The Commission's audit for 2024 is not yet available. Once completed, the audit will be published on the Iowa Auditor of State's website. In the meantime, Attachment A contains the closure and post-closure Account Balances used in the Form 542-8090.

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

Sincerely,



Isaac A. Creech, E.I.T.  
Associate Professional  
SCS Engineers




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

Enclosure

copy: Colby Holmes, Chairman, Wayne-Ringgold-Decatur County Solid Waste Management Commission  
Sheila Caldwell, Office Manager, Wayne-Ringgold-Decatur County Sanitary Landfill  
Electronic File

### Certification

	<p>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.</p> <p><i>Christine L. Collier</i> Christine L. Collier, P.E.</p> <p>Digitally signed by Christine L. Collier, P.E. Date: 2025.03.31 22:32:10 -05'00'</p>
	<p>Christine L. Collier Date</p> <p>My license renewal date is: December 31, 2025</p> <p>Pages or sheets covered by this seal: All except Attachment A</p>



# Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

## SECTION 1: FACILITY INFORMATION

(please print or type)

### Information Requested

Facility Name: Wayne-Ringgold-Decatur Sanitary Landfill Permit Number: 27-SDP-01-75C  
Permitted Agency/Entity: Wayne-Ringgold-Decatur County Solid Waste Management Commission

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

Information Requested	Cost Estimate	Date of Cost Estimate
Updated Closure Cost Estimate	\$ 1,523,092	2/18/2025
Updated Postclosure Cost Estimate	\$ 1,294,891	2/18/2025
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	243,148
Amount of waste disposed of at the facility during the prior fiscal year	10,150

## SECTION 4: PROOF OF COMPLIANCE

### Publicly Owned Municipal Solid Waste Landfills

(ATTACH AUDIT REPORT)

Owner's Most Recent Annual Audit Report

Prepared by: The 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”	January 3, 1995, March 24, 2008	Closure <input checked="" type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/>	\$ 2,682,568

\*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>	\$	\$	\$
<b>Or</b>			
Dedicated Fund Balance <i>(see formula below)</i>	\$ 2,521,585	\$ 2,682,568	\$ 22,569
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
<u>South MSWLF Unit, Phase 1-3 Cells</u> \$1,151,091- \$1,151,091 = \$0	<u>South MSWLF Unit, Phase 1-3 Cell</u> \$766,093 – \$766,093= \$0
<u>South MSWLF Unit, Phase 4 Cell</u> \$372,002- \$298,811 = <b>\$12,198</b> 6	<u>South MSWLF Unit, Phase 4 Cell</u> \$264,170 – \$201,945= <b>\$10,371</b> 6
<b>Total Payment: \$22,569</b>	<u>North MSWLF Unit</u> \$264,628 – \$264,628= \$0

**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: Colby Holmes Title: Chairman

Agency/Entity: Wayne-Ringgold-Decatur Solid Waste Management Commission

Address: 21377 125<sup>th</sup> Ave.

City: Grand River State: IA Zip: 50108

Telephone: 641-773-5229 Fax: \_\_\_\_\_

Email Address: wrdlandf@grm.net

Signature of Official:  Date: 3/31/25

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



Attachment A

Closure/Post-Closure Account Balance





# IPAIT Monthly Statement

Wayne-Ringgold-Decatur Landfill

**Please Note:**  
THE FUND WILL BE CLOSED JULY 4TH IN OBSERVANCE OF THE  
INDEPENDENCE DAY HOLIDAY

## Activity Summary (39481-102) Post-Closure

6/1/2024 - 6/30/2024

	Diversified
Investment Pool Summary	
Beginning Balance	\$2,609,298.85
Dividends	\$10,969.46
Purchases	\$62,300.00
Redemptions	\$0.00
Ending Balance	\$2,682,568.31
Average Monthly Rate	5.095%
Share Price	\$1,000
<b>Total</b>	<b>\$2,682,568.31</b>

**Total Fixed Income** \$0.00

**Account Total** \$2,682,568.31

*Amanda Waske, Fiscal Agent*  
3-19-25  
641-414-3239

**Wayne-Ringgold-Decatur Landfill**  
Amanda Waske  
109 W. Madison St.  
Mount Ayr, IA 50854



**Your PMA Representative**  
Megan Foster  
(630) 657-6531  
mfoster@pmanetwork.com

**PMA Financial Network**  
2135 CityGate Lane, 7th Floor  
Naperville, IL 60563