

Des Moines, IA

PROJECT: Anderson Ex Co.,CY26 On-Call Support,IA 27226025.00 DATE: 5/6/2026

SUBJECT: 2026.05.06_Anderson Excavating CB Landfill_78-SDP-04-89C_2026 Financial Assurance TRANSMITTAL ID: 00002

PURPOSE: For your approval VIA: Info Exchange

FROM

NAME	COMPANY	EMAIL	PHONE
Clayton Davis Des Moines, IA	SCS Engineers	CDavis@scsengineers.com	+1-515-415-9219

TO

NAME	COMPANY	EMAIL	PHONE
Mary.Klemesrud@dnr.iowa.gov		Mary.Klemesrud@dnr.iowa.gov	
Becky Jolly		becky.jolly@dnr.iowa.gov	

REMARKS: Good Afternoon,

SCS Engineers, on behalf of Anderson Excavating, is submitting the attached 2026 Financial Assurance. If you have any questions regarding this submittal, please contact us using the information below.

Thank you,

Clayton Davis, EIT, Associate Professional
SCS Engineers
1690 All State Court, Suite 100
West Des Moines, IA 50265
515-415-9219 (W)
cdavis@scsengineers.com

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1	5/6/2026	2026.05.06_Anderson Excavating CB Landfill_78-SDP-04-89C_2026 Financial Assurance.pdf	

COPIES:

Transmittal

DATE: 5/6/2026
TRANSMITTAL ID: 00002

Virginia Anderson	(Anderson Excavating Company)
Sean Marczewski	(SCS Engineers)
Christine Collier	(SCS Engineers)
Clayton Davis	(SCS Engineers)

May 6, 2025
File No. 27225172.00

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

Subject: 2026 Financial Assurance
Anderson Excavating Construction and Demolition Sanitary Landfill
Permit No. 78-SDP-04-89C

Dear Ms. Klemesrud:

SCS Engineers (SCS), on behalf of the Anderson Excavating Company, Inc., is pleased to submit the 2026 Financial Assurance for the Anderson Excavating Construction and Demolition Landfill (Landfill) to the Iowa Department of Natural Resources (DNR). We have included the completed DNR Form 542-8090 Construction and Demolition Sanitary Landfill Financial Assurance Report Form in addition to the attachments noted below.

The inflation factor was applied to the 2025 remaining closure items cost estimate (Doc# 112722) to determine the remaining closure items cost estimate for 2026. It should be noted that costs to implement the Final Cover Repair Plan, originally due to the DNR by April 17, 2026 (Doc# 116350) and requested for an extension to June 15, 2026 (Doc# 116890), are not included within the listed closure cost items. In order to incorporate the inflation factor and reduction of post-closure years, the 2025 post-closure cost estimate was divided by 2025'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 2026 estimate. The 2026 annual cost estimate was multiplied by 2026's remaining years in post-closure to determine the total post-closure cost estimate for 2026. The values for the previous and current estimates are provided in the table below. The Landfill currently has 20 years remaining of the 30-year stated post-closure period.

Estimate	2025	Inflation Factor	2026
Remaining Closure Items	\$21,682	1.033	\$22,398
Total Post-Closure Cost	\$494,361		\$486,360
Units	21		20
Annual Post-Closure Cost	\$23,541	1.033	\$24,318
Total			\$508,758

Attachment A includes the Landfill Owner's Affidavit signed by the President of Anderson Excavating Company, Inc. Attachment B includes a copy of the March 31, 2026 account statement from the cash account established in 2023 to fund the closure and post-closure costs.



Ms. Mary Klemesrud
May 6, 2025
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Please feel free to contact us if you have any questions, require any additional details, or need any further clarification.

Sincerely,




Clayton J. Davis, E.I.T.
Associate Professional
SCS Engineers


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

CJD/CLC

cc: Mrs. Virginia Anderson, President, Anderson Excavating Company, Inc.

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>Christine L. Collier, P.E.</p> <p> Digitally signed by Christine L. Collier, P.E. Date: 2026.05.06 16:13:05 -05'00'</p>
	<p>Christine L. Collier Date</p> <p>My license renewal date is: December 31, 2027</p> <p>Pages or sheets covered by this seal: 2026 Closure and Post Closure Cost Estimates</p>



Construction and Demolition Sanitary Landfill Financial Assurance Report Form

SECTION 1: FACILITY INFORMATION

(please print or type)

Information Requested

Facility Name: Anderson Excavating C&D Landfill Permit Number: 78-SDP-04-89C
 Permitted Agency/Entity: Anderson Excavating Company, Inc.

SECTION 2: CLOSURE/POSTCLOSURE OR CORRECTIVE ACTION COST ESTIMATES

Information Requested	Cost Estimate	Date of Cost Estimate
Updated Closure Cost Estimate	\$ 22,398	4/6/2026
Updated Postclosure Cost Estimate	\$ 486,360	4/6/2026
Initial or Updated Corrective Action Cost Estimate	\$ N/A	N/A

*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 114.31(3)"c" for closure and 114.31(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	N/A
Amount of waste disposed of at the facility during the prior year	N/A

SECTION 4: PROOF OF COMPLIANCE

Publicly Owned Construction and Demolition Landfills

(ATTACH AUDIT REPORT)

Owner's Most Recent Annual Audit Report

Prepared by: N/A

For fiscal year ending: N/A

Privately Owned Construction and Demolition 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 114. 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 114.31(6)“a”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Surety Bond 567 IAC 114.31(6)“b”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Letter of Credit 567 IAC 114.31(6)“c”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Insurance 567 IAC 114.31(6)“d”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Corporate Financial Test 567 IAC 114.31(6)“e”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Local Gov’t. Financial Test 567 IAC 114.31(6)“f”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Corporate Guarantee 567 IAC 114.31(6)“g”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Local Gov’t Guarantee 567 IAC 114.31(6)“h”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Local Gov’t. Dedicated Fund 567 IAC 114.31(6)“i”	2023	Closure <input checked="" type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/>	\$ 571,871 (As of March 1, 2026)

*Pursuant to IAC 567 114.31(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 114.31(8).

SECTION 6: INITIAL PROOF OF ESTABLISHMENT OF ACCOUNTS

Check Which Applies: New Mechanism Previously Submitted

Pursuant to IAC 567 Chapter 114.31(8)“f”, documentation of the establishment of accounts is to be submitted to the department by April 1, 2008 for currently permitted Construction and Demolition Sanitary Landfills. Permit holders for Construction and Demolition Sanitary Landfills permitted after April 1, 2008, shall submit documentation of the establishment of accounts prior to the Construction and Demolition Sanitary Landfill’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 114.31(6)“a” for trust funds or paragraph 114.31(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>	\$ 550,622	\$ 571,871	\$ 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 \$508,758 - \$571,871 = -\$63,113 (Overfunded)
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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 114.

Name of Official: Virginia Anderson Title: President

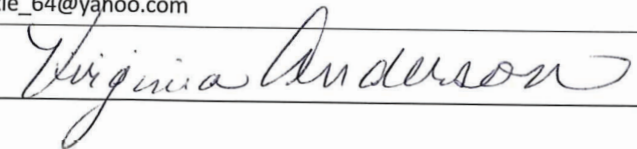
Agency/Entity: Anderson Excavating Company, Inc.

Address: 1920 Dorcas Street

City: Omaha State: NE Zip: 68108

Telephone: (402) 345-8800 Fax: (402) 345-2420

Email Address: misspixie_64@yahoo.com

Signature of Official:  Date: 5/6/2026

Questions? Contact Mary Klemesrud at (515) 802-8835 or Mary.Klemesrud@dnr.iowa.gov

Attachment A

Construction & Demolition Landfill Owner's Affidavit



MUNICIPAL SOLID WASTE SANITARY LANDFILL OWNER'S AFFIDAVIT

As the Owner and/or Operator of the Anderson Excavating Council Bluffs C&D Landfill, a privately owned municipal solid waste sanitary landfill, I certify that a yearly review has been performed by a certified public accountant to determine whether the landfill is in compliance with Iowa Administrative Code Chapter 114. Conclusions of the review and the steps taken to rectify any deficiencies identified by the accountant are listed below.

Date of Review: 4/21/24

Certifying Accountant: Kathleen Herrera

Company: Anderson Excavating

Conclusion(s) of the review: No Deficiencies

Steps taken to rectify any deficiencies identified: _____

Signature: Virginia M. Anderson

Owner Name: Virginia M. Anderson

Date: 4/28/24

Attachment B

Current Account Balance

Construction & Demolition Wastes Sanitary Landfill



Operations Center
5409 NW 88th St. Ste 200, Johnston, IA 50131

RETURN SERVICE REQUESTED

>000792 5874571 0001 92258 10Z

ANDERSON EXCAVATING CO
LANDFILL CLOSURE & POST CLOSURE ACCT
7433 SAWYER BROWN RD
NASHVILLE TN 37209-5101

00109363
N202



Managing Your Accounts

- Customer Service (712)322-1700
- Telephone Banking (800)260-8419
- Mailing Address 117 Pearl Street
Council Bluffs, IA 51503
- Online Banking www.availa.bank

PREMIER

Summary of Accounts

Account Type	Account Number	Ending Balance
PREMIER MONEY MARKET ACCOUNT	7063574	\$573,425.43

PREMIER MONEY MARKET ACCOUNT - 7063574

Account Summary

Date	Description	Amount
03/01/2026	Beginning Balance	\$571,871.19
	1 Credit(s) This Period	\$1,554.24
	0 Debit(s) This Period	\$0.00
03/31/2026	Ending Balance	\$573,425.43

Interest Summary

Description	Amount
Annual Percentage Yield Earned	3.25%
Interest Days	31
Interest Earned Not Paid	\$0.00
Interest Paid This Period	\$1,554.24
Interest Paid Year-to-Date	\$4,500.86
Minimum Balance	\$571,871.19

Account Activity

Post Date	Description	Debits	Credits	Balance
03/01/2026	Beginning Balance			\$571,871.19
03/31/2026	Accr Earning Pymt Added to Account		\$1,554.24	\$573,425.43
03/31/2026	Ending Balance			\$573,425.43

Overdraft and Returned Item Fees

	Total for this period	Total year-to-date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

