

November 28, 2023
File No. 27223204.00

Mr. Bill Blum
Iowa Department of Natural Resources
Land Quality Bureau
Wallace Street Office Building
502 E 9th Street
Des Moines, IA 50319-0034

Subject: 2023 Financial Assurance
Mahaska County Sanitary Landfill
Permit No. 62-SDP-01-74P

Dear Bill:

SCS Engineers, on behalf of the Mahaska County Solid Waste Management Commission, has completed the enclosed Iowa Department of Natural Resources Municipal Waste Sanitary Landfill Financial Assurance Annual Report Form for the Mahaska County Sanitary Landfill for the year 2023, included as Attachment A.

The table below contains the 2023 third-party closure and post-closure cost estimates as required by the Iowa Code and the Landfill's operating permit. As no cell construction or closure activities have occurred since the 2022 cost estimates were prepared (within the timeframe of the 2023 financial assurance), the previous cost estimates were utilized with the application of the inflation factor as shown below.

Estimate	2022	Inflation Factor	2023
Closure Cost	\$631,311	1.063	\$671,085
Post-Closure Cost	\$1,339,299	1.063	\$1,423,675
Total	\$1,970,610		\$2,094,760

A copy of the Agency's most recent annual audit report in the form prescribed by the Office of the Auditor of the State of Iowa as described in IAC 567 Chapter 113 is located at

<https://auditor.iowa.gov/reports/audit-reports>.



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Please feel free to contact us if you have any questions, require additional details, or need further clarification.

Sincerely,





Nathan Ohrt
Senior Project Professional
SCS Engineers



Christine L. Collier, PE
Project Manager
SCS Engineers

Copies: Joe Farris, Landfill Manager, Mahaska County Sanitary Landfill

Engineer's Certification

	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.	
		
	Christine L. Collier	Date
	My license renewal date is: December 31, 2023 Pages or sheets covered by this seal: Attachment A	

Attachment A

Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

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

Information Requested	
Facility Name	Mahaska County Sanitary Landfill
Permitted Agency/Entity	Mahaska County Solid Waste Management Commission
Permit Number	62-SDP-01-74P

Section 2: CLOSURE/POSTCLOSURE OR CORRECTIVE ACTION COST ESTIMATES

Information Requested	Cost Estimate	Date of Cost Estimate
Updated Closure Cost Estimate	\$ 671,085	October 9, 2023
Updated Post Closure Cost Estimate	\$ 1,423,675	October 9, 2023
Initial or Updated Corrective Action Cost Estimate	NA	NA

*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	1,003,429*
Amount of waste disposed of at the facility during the prior year	46,386

* Remaining permitted capacity obtained from airspace survey conducted by Evora Consulting on 09/30/2022 and Cell 3 design volume of 988,336 cubic yards based on the Request for Permit Revision and Approval to Construct Cell 3, dated January 16, 2023, by Evora Consulting.

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>Anderson, Larkin & Co., P.C.</u>	
For fiscal year ending: <u>June 30, 2022</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) <small>(ATTACH INSTRUMENT(S))</small>			
Assurance Instrument	Establishment Date	Mechanism Covers	Instrument Value*
Trust Fund 567 IAC 113.14(6)"a"	April 13, 1995	Closure <input checked="" type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/>	\$ 1,942,233
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 56+7 IAC 113.14(6)"i"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> 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
Closure Account Balance <i>(see formula below)</i>		\$ 1,913,383	\$ 1,942,233	\$152,527
Postclosure Account Balance <i>(see formula below)</i>				
	Or			
Dedicated Fund Balance <i>(see formula below)</i>				
Trust Fund Balance <i>(see formula below)</i>				

Formula for Projected Deposits

Closure or Postclosure Account	Dedicated/Trust Fund
$\frac{CE - CB}{RPC} \times TR$	$\frac{CE - CB}{Y}$
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.	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

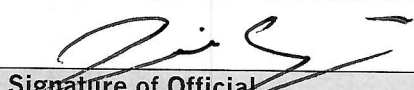
Closure/Postclosure Account Deposit

$$\$2,094,760 - \$1,942,233 = \$152,527$$

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.

Joe Farris	Landfill Manager	
Name of Official	Title	
Mahaska County Solid Waste Management Commission/Mahaska County Sanitary Landfill		
Agency/Entity		
2979 Highway 63		
Address		
Oskaloosa	IA	52577
City	State	Zip
641-673-9266	641-673-1772	
Telephone	Fax	
Agency Contact: Debra Danley at deb.mcsww@outlook.com		
Email Address		

	Landfill Manager	11/28/23
Signature of Official	Title	Date

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