

West Des Moines, IA

PROJECT: SEMCO, FY24 Env. Comp, IA 27223215.24 DATE: 3/29/2024
SUBJECT: SEMCO Sanitary Landfill - 54-SDP-01-75P - 2024 Financial Assurance TRANSMITTAL ID: 00001
PURPOSE: For your review and comment VIA: Info Exchange

FROM

NAME	COMPANY	EMAIL	PHONE
Christopher Calhoun West Des Moines, IA	SCS Engineers	CCalhoun@scsengineers.com	

TO

NAME	COMPANY	EMAIL	PHONE
Becky Jolly		becky.jolly@dnr.iowa.gov	
brian.rath@dnr.iowa.gov		brian.rath@dnr.iowa.gov	
chad.stobbe@dnr.iowa.gov		chad.stobbe@dnr.iowa.gov	

REMARKS: Good afternoon,

SCS Engineers, on behalf of the Southeast Iowa Multi-County Solid Waste Agency, is submitting the attached 2024 Financial Assurance Documentation for the SEMCO Sanitary Landfill. If you have any questions regarding this submittal, please contact us using the information below.

Thank you,

Christopher Calhoun, EIT
Associate Professional
West Des Moines, IA 50265
515-631-6160 Office
ccalhoun@scsengineers.com

www.scsengineers.com

DESCRIPTION OF CONTENTS

QTY	DATED	TITLE	NOTES
1	3/29/2024	SEMCO Sanitary Landfill - 54-SDP-01-75P - 2024 Financial Assurance v1.0.pdf	

COPIES:

Transmittal

DATE: 3/29/2024
TRANSMITTAL ID: 00001

Nathan Ohrt
Christopher Calhoun
Bill Sloop
Christine Collier

(SCS Engineers)
(SCS Engineers)
(Southeast Multi-County Solid Waste Agency)
(SCS Engineers)

March 29, 2024
File No. 27223215.24

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

Subject: 2024 Financial Assurance
Southeast Iowa Multi-County Sanitary Landfill
Permit No. 54-SDP-01-75P

Dear Mr. Sullivan:

SCS Engineers, on behalf of the Southeast Iowa Multi-County Solid Waste Agency (SEMCO), has completed the enclosed Iowa Department of Natural Resources (DNR) Municipal Solid Waste Sanitary Landfill Financial Assurance Annual Report Form for the SEMCO Sanitary Landfill for the year 2024.

The closure, post-closure, and corrective action cost estimates were updated based on a review of similar projects for the 2024 financial assurance cost estimate. Separate closure cost estimates were prepared for two areas of the site: one for Phases 0, 1, 2, Phase 0 Abutment and Phase 1 Abutment, and another for Phases 3 & 4. These are included in Attachment 1.

A copy of the owner/operators 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 <http://auditor.iowa.gov/reports/audit-reports>.

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

Sincerely,



Chris T. Calhoun, EIT
Associate Professional
SCS Engineers




Mark R. Huber, P.E.
Project Director
SCS Engineers

CTC/AJR/MRH

cc: Bill Sloop, SEMCO



Certification

	<p>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.</p>
	<p><u><i>Mark R. Huber</i></u> Date: <u>3/29/24</u> Mark R. Huber, P.E. License No. 15325 My license renewal date is December 31, 2025 Pages or sheets covered by this seal: <u>Closure, Postclosure, and Corrective Action cost estimates</u></p>



Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

SECTION 1: FACILITY INFORMATION

(please print or type)

Information Requested

Facility Name: SEMCO Sanitary Landfill Permit Number: 54-SDP-01-75P
Permitted Agency/Entity: Southeast Iowa Multi-County Solid Waste Agency

SECTION 2: CLOSURE/POSTCLOSURE OR CORRECTIVE ACTION COST ESTIMATES

Information Requested	Cost Estimate	Date of Cost Estimate
Updated Closure Cost Estimate	\$ 3,517,284	3/19/2024
Updated Postclosure Cost Estimate	\$ 1,637,894	3/19/2024
Initial or Updated Corrective Action Cost Estimate	\$ 17,263	3/19/2024

*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	478,521*
Amount of waste disposed of at the facility during the prior year	30,386

*Remaining permitted capacity estimated using the airspace survey conducted October 20, 2023

SECTION 4: PROOF OF COMPLIANCE

Publicly Owned Municipal Solid Waste Landfills

(ATTACH AUDIT REPORT)

Owner's Most Recent Annual Audit Report

Prepared by: Hacker Nelson & Co., CPAs

For fiscal year ending: June 30, 2023

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"	July 1, 1998 June 30, 2008	Closure <input checked="" type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input checked="" type="checkbox"/>	\$ 4,310,538 17,189 (CA)

*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>	\$ 3,792,568	\$ 4,327,727	\$ 187,714
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
Phases 0-2 Cells $\frac{\$2,449,471 - \$2,385,434}{1} = \$64,037$	Phases 0-2 Cells $\frac{\$1,167,260 - \$1,137,440}{1} = \$29,820$
Phases 3&4 Cell $\frac{\$1,067,813 - \$555,517}{8} = \$64,037$	Phases 3&4 Cell $\frac{\$470,634 - \$232,073}{8} = \$29,820$

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: Bill Sloop Title: Landfill Manager

Agency/Entity: Southeast Iowa Multi-County Solid Waste Agency

Address: 29997 Highway 78 West

City: Richland State: Iowa Zip: 52585

Telephone: (319) 456-6171 Fax: (319) 456-6171

Email Address: semcolandfill@gmail.com

Signature of Official:  Date: 2024-03-28

Questions? Contact Bill Blum at (515) 240-6048 or Bill.Blum@dnr.iowa.gov

Attachment 1

2024 Closure, Postclosure, and Corrective Action Cost Estimates

2024 Closure Cost Estimate - Phases 0, 1, 2, Phase 0 Abutment, and Phase 1 Abutment

Task	Units	Cost per Unit	Cost Year	Cost of Task
1. Closure and Postclosure Plan Document Revisions	1	\$ 7,500 lump sum	2024	\$ 7,500
2. Site Preparation, Earthwork, and Final Grading	1	\$ 86,874 lump sum	2024	\$ 86,874
3. Drainage Control Culverts, Piping, and Structures	1	\$ - lump sum	2024	\$ -
4. Erosion Control Structures, Sediment Ponds, and Terraces	1	\$ 110,776 lump sum	2024	\$ 110,776
5. Final Cap Construction, composite	14.00	\$ 87,923 acre	2024	\$ 1,230,916
6. Cap Vegetation Soil Placement	14.00	\$ 11,322 acre	2024	\$ 158,510
7. Cap Seeding, Mulching, and Fertilizing	14.00	\$ 2,506 acre	2024	\$ 35,084
8. Monitoring Well, Piezometer, and Gas Control Modifications	1	\$ 635,312 lump sum	2024	\$ 635,312
9. Leachate System Cleanout and Extraction Well Modifications	1	\$ 5,500 lump sum	2024	\$ 5,500
10. Monitoring Well Installation and Abandonments	0	\$ - lump sum	2024	\$ -
11. Facility Modifications to Effect Closed Status	1	\$ 1,500 lump sum	2024	\$ 1,500
12. Engineering and Technical Services	1	\$ 136,000 lump sum	2024	\$ 136,000
13. Legal, Financial, and Administrative Services	1	\$ 34,000 lump sum	2024	\$ 34,000
14. Closure Compliance Certifications and Documentation	1	\$ 7,500 lump sum	2024	\$ 7,500
Total Cost of Closure				\$ 2,449,471

Notes:

¹ Task items based on the list from 567 IAC 113.14(3)"c"(6).

² Current open area requiring composite final cover 14.00 acres

³ Current borrow area 0.00 acres

2024 Closure Cost Estimate - Phases 3&4

Task	Units	Cost per Unit	Cost Year	Cost of Task
1. Closure and Postclosure Plan Document Revisions	1	\$ - lump sum	2024	\$ -
2. Site Preparation, Earthwork, and Final Grading	1	\$ 14,867 lump sum	2024	\$ 14,867
3. Drainage Control Culverts, Piping, and Structures	1	\$ - lump sum	2024	\$ -
4. Erosion Control Structures, Sediment Ponds, and Terraces	1	\$ 48,959 lump sum	2024	\$ 48,959
5. Final Cap Construction, composite	5.64	\$ 89,761 acre	2024	\$ 506,678
6. Cap Vegetation Soil Placement	5.64	\$ 11,322 acre	2024	\$ 63,910
7. Cap Seeding, Mulching, and Fertilizing	10.64	\$ 2,506 acre	2024	\$ 26,676
8. Monitoring Well, Piezometer, and Gas Control Modifications	1	\$ 256,223 lump sum	2024	\$ 256,223
9. Leachate System Cleanout and Extraction Well Modifications	1	\$ - lump sum	2024	\$ -
10. Monitoring Well Installation and Abandonments	0	\$ - lump sum	2024	\$ -
11. Facility Modifications to Effect Closed Status	1	\$ - lump sum	2024	\$ -
12. Engineering and Technical Services	1	\$ 129,000 lump sum	2024	\$ 129,000
13. Legal, Financial, and Administrative Services	1	\$ 14,000 lump sum	2024	\$ 14,000
14. Closure Compliance Certifications and Documentation	1	\$ 7,500 lump sum	2024	\$ 7,500
Total Cost of Closure				\$ 1,067,813

Notes:

¹ Task items based on the list from 567 IAC 113.14(3)"c"(6).

² Current open area requiring composite final cover 5.64 acres

³ Current borrow area 5.00 acres

2024 Postclosure Cost Estimate - SEMCO Sanitary Landfill

Task	Units	Cost per Unit	Cost Year	30 Year Cost
1. General Site Facilities, Access Roads, and Fencing Maintenance	30	\$ 601 / year	2024	\$ 18,030
2. Cap and Vegetative Cover Maintenance	30	\$ 1,887 / year	2024	\$ 56,618
3. Drainage and Erosion Control Systems Maintenance	30	\$ 2,408 / year	2024	\$ 72,247
4. Groundwater to Waste Separation Systems Maintenance	30	\$ 272 / year	2024	\$ 8,168
5. Gas Control Systems Maintenance	30	\$ 735 / year	2024	\$ 22,052
6. Gas Control Systems Monitoring and Reporting	30	\$ 4,425 / year	2024	\$ 132,750
7. Groundwater and Surface Water Monitoring Systems Maintenance	30	\$ 864 / year	2024	\$ 25,930
8. Groundwater and Surface Water Quality Monitoring and Reporting	30	\$ 28,315 / year	2024	\$ 849,462
9. Groundwater Monitoring Systems Performance Evaluations and Reports	30	\$ - / year	2024	\$ -
10. Leachate Control Systems Maintenance	30	\$ 1,824 / year	2024	\$ 54,733
11. Leachate Management, Transportation, and Disposal	30	\$ 5,979 / year	2024	\$ 179,355
12. Leachate Control Systems Performance Evaluations and Reports	30	\$ 2,080 / year	2024	\$ 62,400
13. Engineering and Technical Services	30	\$ 2,100 / year	2024	\$ 63,000
14. Legal, Financial, and Administrative Services	30	\$ 1,000 / year	2024	\$ 30,000
15. Financial Assurance, Accounting, Audits, and Reports	30	\$ 2,105 / year	2024	\$ 63,150
Total Cost of Postclosure		\$ 54,596		\$ 1,637,894

Notes:

¹ Task items based on the list from 567 IAC 113.14(4)"c"(6).

² Current composite final cover area 19.64 acres

³ Previously closed area 24.24 acres

2024 Corrective Action Cost Estimate - SEMCO Sanitary Landfill

Task	Units	Cost per Unit	Cost Year	Cost of Task
1. Corrective Action Groundwater Quality Monitoring and Reporting:	5	\$ 568 / year	2024	\$ 2,839
2. Gas Monitoring and Reporting	5	\$ 1,039 / year	2024	\$ 5,195
3. Remedy Completion Certification and Documentation:	1	\$ 2,900 lump sum	2024	\$ 2,900
4. Remedy Decommissioning:	1	\$ 6,330 lump sum	2024	\$ 6,330
Total Cost of Corrective Action				\$ 17,263

Notes:

¹ The projected ending date of the corrective action period is 2029.