

West Des Moines, IA

PROJECT: Hamilton Co, FY23-24 Env Comp, IA  
27223100.00

DATE: 7/8/2024

SUBJECT: Hamilton County Landfill - 40-SDP-02-75C- Financial Assurance Report

TRANSMITTAL ID: 00003

PURPOSE: For your approval

VIA: Info Exchange

FROM

NAME	COMPANY	EMAIL	PHONE
Isaac Creech West Des Moines, IA	SCS Engineers	ICreech@scsengineers.com	

TO

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

REMARKS: Good Afternoon:

SCS Engineers, on behalf of the Hamilton County Solid Waste Commission, is submitting the attached 2024 Financial Assurance review. If you have any questions regarding this submittal, please contact us using the information below.

Thank you,

Isaac Creech, E.I.T.

Technical Associate

1690 All-State Court, Suite 100

West Des Moines, IA 50265

(515) 631-6160 (Office)

(515) 415 -9211 (W)

## Transmittal

DATE: 7/8/2024  
TRANSMITTAL ID: 00003

[icreech@scsengineers.com](mailto:icreech@scsengineers.com)

[www.scsengineers.com](http://www.scsengineers.com)

### DESCRIPTION OF CONTENTS

QTY	DATED	TITLE	NOTES
1	7/8/2024	Hamilton County Landfill - 40-SDP-02-75C- Financial Assurance Report.pdf	

### COPIES:

Terry Klaver	(Hamilton County Solid Waste Commission)
Mark Huber	(SCS Engineers)
Tim Buelow	(SCS Engineers)
Ben Madson	(SCS Engineers)
Isaac Creech	(SCS Engineers)

July 8, 2024  
File No. 27223100.00

Mr. Michael Sullivan  
Iowa Department of Natural Resources  
Land Quality Bureau  
6200 Park Avenue  
Des Moines, IA 50321

Re: 2024 Financial Assurance  
Hamilton County Sanitary Landfill (Closed)  
Permit No. 40-SDP-02-75C

Dear Mr. Sullivan:

SCS Engineers, on behalf of the Hamilton County Solid Waste Commission, has completed the enclosed Iowa Department of Natural Resources Municipal Waste Sanitary Landfill Financial Assurance Annual Report Form for the closed Hamilton County Sanitary Landfill for the year 2024, included below.

The post-closure cost estimate (Attachment A) was prepared by updating the line-item costs using similar costs from other 2023 Iowa landfill cell construction and closure bid tabs, inflated to 2024 dollars, and the current contract costs for postclosure monitoring requirements. The Hamilton County Sanitary Landfill currently has 15 years remaining of the 30-year stated post-closure period. Additional changes in the 2024 cost estimate are a result of the following conditions:

- Groundwater Sampling and Reporting/Water Quality Reports are no longer required.
- Leachate Control Systems maintenance is no longer required.
- Methane Monitoring and Reporting are no longer required.

As discussed in previous correspondence with the DNR (Doc #109730), the Commission's audit for 2023 is not yet available. Once completed, the audit will be published on the Iowa Auditor of State's website. The bank statement for fiscal year 2023 is provided in Attachment B.

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

Sincerely,



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




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

IAC/MRH

copy: Terry Klaver, Hamilton County Sanitary Landfill



## Certification

 <p>7/8/24</p>	<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>Mark R. Huber</u> Date: <u>7/8/24</u></p> <p>Mark R. Huber, P.E.</p> <p>License No. 15325</p> <p>My license renewal date is December 31, 2025</p> <p>Pages or sheets covered by this seal: <u>Hamilton County 2024 Postclosure Cost Estimate</u></p>
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# Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

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

Information Requested	
Facility Name	Hamilton County Sanitary Landfill
Permitted Agency/Entity	Hamilton County Solid Waste Commission
Permit Number	40-SDP-02-75C

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

Information Requested	Cost Estimate	Date of Cost Estimate
Updated Closure Cost Estimate		
Updated Post Closure Cost Estimate	\$ 257,168	March 7, 2024
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	-
Amount of waste disposed of at the facility during the prior year	-

## Section 4: PROOF OF COMPLIANCE

<b>Publicly Owned Municipal Solid Waste Landfills</b>	<i>(ATTACH AUDIT REPORT)</i>
<b>Owner's Most Recent Annual Audit Report</b>	
Prepared by: <u>Cornwell, Frideres, Maher &amp; Associates, P.L.C.</u>	
For fiscal year ending: <u>June 30, 2022</u>	
<b>Privately Owned Municipal Solid Waste Landfills</b>	<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"		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"	1997	Closure <input type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/>	\$ 983,700

\*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

<b>Check Which Applies:</b> <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
<b>Closure Account Balance</b> (see formula below)			
<b>Postclosure Account Balance</b> (see formula below)	\$ 746,077	\$ 983,700	\$ 0
<b>Or</b>			
<b>Dedicated Fund Balance</b> (see formula below)			
<b>Trust Fund Balance</b> (see formula below)			
<b>Formula for Projected Deposits</b>			
<b>Closure or Postclosure Account</b>  $\frac{CE - CB}{RPC} \times TR$	<b>Dedicated/Trust Fund</b>  $\frac{CE - CB}{Y}$		
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.		
<b>If needed, the space below can be used to show calculations for projected deposits</b>			
	<b>Postclosure</b>  $\$257,168 - \$983,700 = \textbf{-\$689,082}$ <b>(fully funded)</b>		

## 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.**

Mr. Terry Klaver	Manager	
<b>Name of Official</b>	<b>Title</b>	
Hamilton County Solid Waste Commission		
<b>Agency/Entity</b>		
2605 McMurray Avenue		
<b>Address</b>		
Webster City	Iowa	50595
<b>City</b>	<b>State</b>	<b>Zip</b>
515-539-4420	515-539-4423	
<b>Telephone</b>	<b>Fax</b>	
hamcosolidwaste@netins.net		
<b>Email Address</b>		

	Manager	7/5/24
<b>Signature of Official</b>	<b>Title</b>	<b>Date</b>

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



## Attachment A

### 2024 Opinion of Probable Cost Summary for Post-Closure Activities



## 2024 Postclosure Cost Estimate - Hamilton County Sanitary Landfill

Task <sup>1</sup>	Units	Cost per Unit	Cost year	Adjusted Post-Closure Cost
1. General Site Facilities, Access Roads, and Fencing Maintenance	15	\$ 2,697 / year	2024	\$ 40,457
2. Cap and Vegetative Cover Maintenance	15	\$ 4,668 / year	2024	\$ 70,014
3. Drainage and Erosion Control Systems Maintenance	15	\$ 613 / year	2024	\$ 9,194
4. Groundwater to Waste Separation Systems Maintenance	15	\$ - / year	2024	\$ -
5. Gas Control Systems Maintenance	15	\$ - / year	2024	\$ -
6. Gas Control Systems Monitoring and Reporting	15	\$ - / year	2024	\$ -
7. Groundwater and Surface Water Monitoring Systems Maintenance	15	\$ 294 / year	2024	\$ 4,415
8. Groundwater and Surface Water Quality Monitoring and Reporting	15	\$ - / year	2024	\$ -
9. Groundwater Monitoring Systems Performance Evaluations and Reports	15	\$ - / year	2024	\$ -
10. Leachate Control Systems Maintenance	15	\$ - / year	2024	\$ -
11. Leachate Management, Transportation, and Disposal	15	\$ 2,730 / year	2024	\$ 40,950
12. Leachate Control Systems Performance Evaluations and Reports	15	\$ 1,200 / year	2024	\$ 18,000
13. Engineering and Technical Services	15	\$ 2,290 / year	2024	\$ 34,350
14. Legal, Financial, and Administrative Services	15	\$ 750 / year	2024	\$ 11,250
15. Financial Assurance, Accounting, Audits, and Reports	15	\$ 1,903 / year	2024	\$ 28,538
Total				\$ 257,168
<b>2024 Total Cost of Postclosure</b>				<b>\$ 257,168</b>

Notes:

<sup>1</sup> Task items based on the list from IAC 567-113.14(4)"c"(6).

Attachment B  
Bank Statement





Iowa Falls  
State Bank

To whom it may concern;

Below are the balances as of June, 30, 2023 for the Hamilton County Solid Waste accounts per request from Cherie Ferguson.

18 Month CD # [REDACTED] 225 \$983,700.00

Postclosure  
Account

1 Year CD [REDACTED] 934 \$35,965.31

Money Market # [REDACTED] 880 \$0.00

Transfer Station  
Closure Account

If you have any questions you may give us a call at 641-648-5171

Blynda Petersen

Blynda Petersen

Operations Specialist