

January 14, 2026

Mary Klemesrud
IDNR – Land Quality Bureau
6200 Park Avenue Suite 200
Des Moines, Iowa 50321



**RE: 2026 FINANCIAL ASSURANCE
MONONA COUNTY SANITARY LANDFILL
IDNR PERMIT #67-SDP-01-75C - CLOSED
HLW PN 6036-24A.360**

Dear Ms Klemesrud:

Included with this letter is financial assurance documentation for 2026 for the Monona County Sanitary Landfill. Documentation provided with this letter includes a certified copy of the Postclosure Cost Estimate and the signed "Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form".

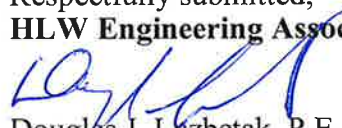
The balance of the Dedicated Fund is greater than the Postclosure Cost Estimate so financial assurance requirements are currently fully funded for the Monona County Sanitary Landfill.

The FY 25 audit for the Monona County Sanitary Landfill Agency has been filed with the State Auditor and is available on the State Auditor's website.

Note that cost estimates have been calculated using actual costs; therefore, adjustments for inflation were determined not to be applicable to the 2026 Postclosure Cost Estimate.

Please let me know if you have any questions.

Respectfully submitted,
HLW Engineering Associates, Inc.



Douglas J. Luzbetak, P.E.
Project Manager

cc: Logan Persinger, Manager, Monona County SLF (electronic copy)

POST CLOSURE COST ESTIMATE

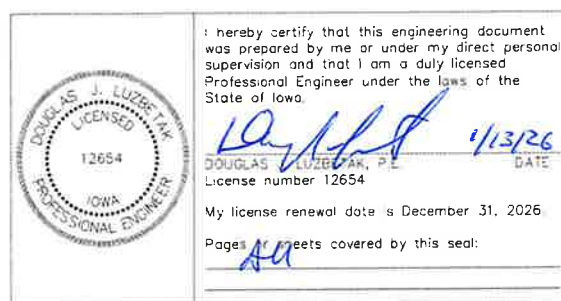
MONONA COUNTY SANITARY LANDFILL - 2026

The Closure Permit for the Monona County Sanitary Landfill was issued on January 19, 2016. The Monona County SLF has been closed with a 4' cap over an area of approximately 8.8 acres. The remaining postclosure period used in the financial assurance calculations is 20 years.

| | <u>QUANTITY</u> | <u>UNIT</u> | <u>COST</u> | <u>SUBTOTAL</u> |
|---|-----------------|-------------|-------------|-----------------|
| 1. General Site Facilities, Access Roads and Fencing Maintenance | | | | |
| Arrangements will be made with a local individual or business to provide routine inspections and arrange for general site maintenance | | | | |
| Estimated annual costs | | per year | \$500.00 | |
| | | | \$ | 500.00 |
| 2. Cap and Vegetative Cover Maintenance | | | | |
| Repairing erosion, settlement, reseeding and periodic fertilizing. | | | | |
| Repairs will likely be minimal after the initial five years. Estimate extrapolated, knowing that all 8.8 acres will <u>not</u> need cover repairs on an annual basis. | | | | |
| | | per year | \$ 600.00 | |
| | | | \$ | 600.00 |
| 3. Drainage and Erosion Control Systems Maintenance | | | | |
| Maintenance of terraces and letdown structures | | per year | \$500.00 | |
| | | | \$ | 500.00 |
| 4. Groundwater to Waste Separation Systems Maintenance | | | | |
| There is no groundwater separation system at this facility | | | | |
| Maintenance | | | None | |
| | | | \$ | - |
| 5. Gas Control Systems Maintenance | | | | |
| There are no planned gas control systems for this facility | | | | |
| Maintenance | | per year | None | |
| | | | \$ | - |
| 6. Gas Control Systems Monitoring and Reports | | | | |
| IDNR rules require quarterly monitoring for methane gas and annual reporting of the results. | | | | |
| Estimated annual costs | | per year | \$800.00 | |
| | | | \$ | 800.00 |
| 7. Groundwater and Surface Water Monitoring System Maintenance | | | | |
| Existing monitoring wells will require minimal maintenance. | | | | |
| Estimated annual costs | | per year | \$ 100.00 | |
| | | | \$ | 100.00 |
| 8. Groundwater and Surface Water Quality Monitoring and Reports | | | | |
| Semi-annual monitoring is currently required. Estimated cost is based upon the requirements in the SDP Closure permit for the 5 approved wells and a duplicate | | | | |
| Monitoring and testing (semiannually) | \$ 4,800.00 | per year | | |
| AWQR | \$ 4,000.00 | per year | | |
| | | | \$ | 8,800.00 |

| | <u>QUANTITY</u> | <u>UNIT</u> | <u>COST</u> | <u>SUBTOTAL</u> |
|--|-----------------|-------------|-------------|-----------------|
| 9. Groundwater Monitoring Systems Performance Evaluations and Reports | | | | |
| Chapter 114 rules require that the landfill conduct groundwater monitoring systems performance evaluations every five years. The reporting of the testing and subsequent evaluation of the monitoring wells will be included in the AWQR in the year it is required. | | | | |
| Extrapolated annual cost | | | \$ 300.00 | |
| | | | | \$ 300.00 |
| 10. Leachate Control Systems Maintenance | | | | |
| This facility does not have a leachate collection system at this time. | | | | |
| Annual maintenance rate | | per year | None | |
| | | | | \$ - |
| 11. Leachate Management, Transportation and Disposal | | | | |
| This facility does not have a leachate collection system at this time. | | | | |
| | | | None | |
| | | | | \$ - |
| 12. Leachate Control Systems Performance Evaluations and Reports | | | | |
| The evaluation of the amount of leachate head in the leachate monitoring well is included with the landfill's inspection reports. | | | | |
| Annual report | | per year | None | |
| | | | | \$ - |
| 13. Facility Inspections and Reports | | | | |
| Engineering inspections are conducted semi-annually | | | | |
| | | per year | \$ 2,050.00 | |
| | | | | \$ 2,050.00 |
| 14. Engineering and Technical Services | | | | |
| Additional engineering or other technical services should be minimal. | | | | |
| | | per year | \$ 500.00 | |
| | | | | \$ 500.00 |
| 15. Legal, Financial and Administrative Services | | | | |
| This landfill is owned and operated by a 28E agency. Minimal legal services are anticipated. | | | | |
| | | per year | \$ 1,000.00 | |
| | | | | \$ 1,000.00 |

| | <u>QUANTITY</u> | <u>UNIT</u> | <u>COST</u> | <u>SUBTOTAL</u> |
|---|-----------------|-------------|-------------|---------------------|
| 16. Financial Assurance, Accounting, Audits and Reports | | | | |
| The financial assurance documents will continue to be updated annually. | | | | |
| Financial assurance update | | per year | \$ 1,400.00 | |
| | | | | \$ 1,400.00 |
| <u>ANNUAL POST-CLOSURE COST ESTIMATE</u> | | | | \$ 16,550.00 |
| <u>TOTAL POST-CLOSURE COST ESTIMATE</u> | | | | |
| | \$ 16,550.00 | /YR | 20 | YEARS \$ 331,000.00 |



"Cost estimates have been reviewed and re-calculated using actual costs. Therefore, adjustments for inflation were determined not to be applicable for this year's Report."



Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

SECTION 1: FACILITY INFORMATION

(please print or type)

Information Requested

Facility Name: Monona County Sanitary Landfill Permit Number: 67-SDP-01-75C
Permitted Agency/Entity: Monona County Sanitary Landfill Agency

SECTION 2: CLOSURE/POSTCLOSURE OR CORRECTIVE ACTION COST ESTIMATES

| Information Requested | Cost Estimate | Date of Cost Estimate |
|--|----------------|-----------------------|
| Updated Closure Cost Estimate | Not Applicable | NA FACILITY IS CLOSED |
| Updated Postclosure Cost Estimate | \$331,000 | January 13, 2026 |
| Initial or Updated Corrective Action Cost Estimate | Not Applicable | Not Applicable |

*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 | NA FACILITY IS CLOSED |
| Amount of waste disposed of at the facility during the prior year | NA FACILITY IS CLOSED |

SECTION 4: PROOF OF COMPLIANCE

Publicly Owned Municipal Solid Waste Landfills

(ATTACH AUDIT REPORT)

Owner's Most Recent Annual Audit Report

Prepared by: Schroer and Associates, P.C.

For fiscal year ending: June 30, 2025

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" | | Closure <input type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/> | \$ 492,059 |

*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> | \$ 467,778 | \$ 492,059 | \$ NA funds exceed postclosure estimate |
| 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:

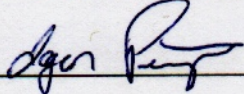
Not applicable. The site is closed.

POSTCLOSURE:

The estimated postclosure liability of \$331,000 is fully funded.

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: Logan Persinger Title: Manager
Agency/Entity: Monona County Sanitary Landfill Agency
Address: 31342 Highway 37
City: Turin State: IA Zip: 51040
Telephone: 712-353-6300 Fax: 712-353-6474
Email Address: mononacountylandfill@gmail.com
Signature of Official:  Date: 1-14-25

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