

February 13, 2026

Mary Klemesrud  
Iowa Department of Natural Resources  
6200 Park Avenue Suite 200  
Des Moines, Iowa 50321



**RE: 2026 FINANCIAL ASSURANCE  
SOUTH DALLAS COUNTY SANITARY LANDFILL  
IDNR PERMIT NO. 25-SDP-01-75P  
HLW PN 6045-26A.360**

Dear Ms Klemesrud:

Included with this letter is financial assurance documentation for 2026 for the South Dallas County Sanitary Landfill. The following documentation is included with this letter:

1. A certified Postclosure Cost Estimate for the "Northeast and Southwest Areas" (closed).
2. A certified Postclosure Cost Estimate for the Subtitle D Expansions (Phases 1, 2, 3, 4, and 5).
3. A certified Closure Cost Estimate for Phases 1, 2, 3, 4 and 5 (Subtitle D compliant areas)
4. The signed "Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form" for the "NE&SW Areas" (closed).
5. The signed "Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form" for the "Subtitle D Expansions" (active).


The audit for the South Dallas County Landfill Agency has been filed with the State Auditor and is available on the State Auditor's website.

The makeup of the Subtitle D Composite Closure cap has been revised which has led to a one time reduction in the closure costs. This revision to the Subtitle D Composite Closure cap was incorporated in the Closure/Postclosure Plan in the 2025 Permit Renewal Documentation (Doc #114597) that was approved by IDNR in the January 13, 2026 SDP Permit renewal.

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

Please contact me if you have any questions.

Respectfully submitted,  
**HLW Engineering Group, LLC**

  
Douglas J. Luzbetak, P.E.  
Project Manager

cc: Mike Fountas, Director, South Dallas Co SLF (electronic copy)

# POST CLOSURE COST ESTIMATE

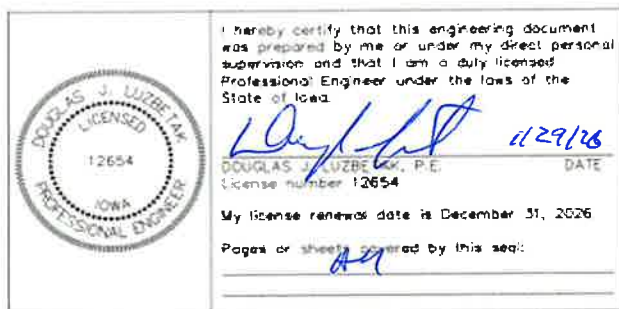
## SOUTH DALLAS COUNTY LANDFILL 2026 NORTHEAST AND SOUTHWEST AREAS

The NE and SW areas originally totaled approximately 23.7 acres. The final cap has been removed and waste exhumed from approximately 4 acres of the SW area - the 4 acres no longer need to be included in the postclosure cost estimate - 19.7 acres are used in the NE and SW area estimate. Postclosure costs are split between the NE and SW areas and the Subtitle D Expansion areas as appropriate.

		<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	\$ 500.00	1/2 of \$500	\$250.00	\$250.00
2.	Cap and Vegetative Cover Maintenance				
	Repairing erosion, settlement, reseeding and periodic fertilizing. Not all acres need repairs on an annual basis. Repairs have been minimal to date, estimate uses repairs to 2.5 acres annually.				
	Cap repair	\$100/ac	2.5 acres	\$250.00	
	Reseeding and fertilizing	\$100/ac	2.5 acres	\$250.00	\$500.00
3.	Drainage and Erosion Control Systems Maintenance				
	Maintaining the terraces and letdown structures				
	Erosion control maintenance	\$ 1,200.00	per year		\$1,200.00
4.	Groundwater to Waste Separation Systems Maintenance				
	This portion of the site does not have and is not required to install a groundwater separation system.			None	\$0.00
5.	Gas Ventilation System Maintenance				
	North side gas venting system has electric fans, south side gas venting system passively vents				
	Maintenance including electricity			\$700.00	\$700.00
6.	Gas Control System Monitoring and Reports				
	Current IDNR rules require quarterly monitoring for methane gas and the annual reporting of the results.				
	Estimated annual costs	\$2,000	1/2 of \$2,000		\$1,000.00
7.	Groundwater and Surface Water Monitoring System Maintenance				
	Existing monitoring wells will require minimal maintenance.				
	Estimated annual costs	\$100.00	1/2 of \$100		\$50.00

	<u>QUANTITY</u>	<u>UNIT</u>	<u>COST</u>	<u>SUBTOTAL</u>
8. Groundwater and Surface Water Quality Monitoring and Reports				
Semi-annual monitoring is currently required. Estimated cost is based upon costs for sampling, laboratory testing and reporting in accordance with the HMSP.				
Monitoring and testing (spring and fall)	1/2 of \$17,100	per year	\$8,550.00	
Reporting/AWQR	1/2 of \$5,250	per year	\$2,625.00	
				\$11,175.00
9. Groundwater Monitoring Systems Performance Evaluations and Reports				
At this time all evaluations and reporting will be included in the AWQR				
			None	\$0.00
10. Leachate Control Systems Maintenance				
LCS pump repair/maintenance				
Annual maintenance rate		per year	\$1,000.00	
				\$1,000.00
11. Leachate Management, Transportation and Disposal				
Phase 3 began accepting waste in 2011. Average annual leachate volume from 2012 through 2017 is 1,239,400 gallons. Use this value for future calculations for consistency. Attribute 1/2 of the leachate generated to the closed areas. Leachate is directly discharged to the City of Adel sewer system at a cost of \$13.96/1000 gals. Due to significant increase in leachate treatment cost will be increased incrementally during the time period 2022-2027 in the postclosure cost estimate.				
Operational costs (electricity, maintance, etc.)	1/2 of \$4,000	per year	\$2,000.00	
Annual leachate testing	1/2 of \$2,000	per year	\$1,000.00	
Leachate handling/disposal		per year	\$7,550.00	
				\$10,550.00
12. Leachate Control Systems Performance Evaluations and Reports				
Included in AWQR cost. No additional charge.		per year	\$0.00	
				\$0.00
13. Semi-Annual Engineer Inspections and Report				
Semi-Annual inspections will be conducted in conjunction with semi-annual groundwater sampling so costs are included in Item 8.				
			None	\$0.00
14. Engineering and Technical Services				
Additional engineering or other technical services should be minimal.				
	1/2 of \$200	per year	\$100.00	
				\$100.00
15. Legal, Financial and Administrative Services				
This landfill is owned and operated by a 28E agency. The agency or if it ceases to exist, the City of Adel staff, will provide necessary financial and administrative services. No legal services are expected at this time.				
	1/2 of \$500	per year	\$250.00	\$250.00

	<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. As a public entity, an annual audit will continue to be required.				
Financial assurance update	1/2 of \$1,000	per year	\$500.00	
Annual audit	1/2 of \$5000	per year	\$2,500.00	
				<u>\$3,000.00</u>
<b><u>ANNUAL POST-CLOSURE COST ESTIMATE</u></b>				<b>\$29,775.00</b>
<b><u>30 YEAR POST-CLOSURE COST ESTIMATE</u></b>				<b>\$893,250.00</b>



**"Cost estimates have been reviewed and recalculated using actual costs, some were updated and some did not change since the last time they were calculated. Therefore, adjustments for inflation are not applicable for this Report."**

# POST CLOSURE COST ESTIMATE

## SOUTH DALLAS COUNTY LANDFILL 2026

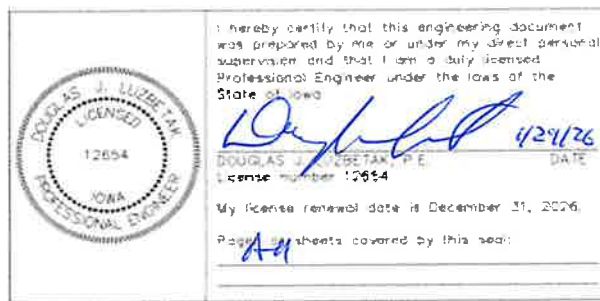
### SUBTITLE D EXPANSION - PHASES 1, 2, 3, 4, AND 5

Phases 1, 2, 3, 4, and 5 total approximately 22.2 acres. Postclosure costs are split between the Subtitle D Expansion area and the NE and SW Areas where appropriate.

	<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. 1/2 of cost is included.				
Estimated annual costs	\$ 500.00	per year	\$250.00	\$250.00
2. Cap and Vegetative Cover Maintenance				
Repairing erosion, settlement, reseeding, and periodic fertilizing. Not all acres will need repairs on an annual basis. Estimate uses repairs to 2.5 acres annually.				
Cap repair	\$100/ac	2.5 acres	\$250.00	
Reseeding and fertilizing	\$100/ac	2.5 acres	\$250.00	\$500.00
3. Drainage and Erosion Control Systems Maintenance				
Maintaining the terraces and letdown structures.				
Erosion control maintenance	\$ 1,000.00	per year		\$1,000.00
4. Groundwater to Waste Separation Systems Maintenance				
Maintenance of the groundwater system consists mostly of operation of the pump and related electrical components and periodic cleaning of the manhole. All of the cost is allocated to the Subtitle D areas.				
Estimated annual costs	\$ 1,000.00	per year		\$1,000.00
5. Gas Control Systems Maintenance				
There are no plans to construct a gas control system at this time.				
			None	\$0.00
6. Gas Control Systems Monitoring and Reports				
Current IDNR rules require quarterly monitoring for methane gas and the annual reporting of the results.				
Estimated annual costs	\$2,000	1/2 of \$2,000		\$1,000.00
7. Groundwater and Surface Water Monitoring System Maintenance				
Existing monitoring wells will require minimal maintenance.				
Estimated annual costs	\$100.00	1/2 of \$100		\$50.00

	<u>QUANTITY</u>	<u>UNIT</u>	<u>COST</u>	<u>SUBTOTAL</u>
8. Groundwater and Surface Water Quality Monitoring and Reports				
Semi-annual monitoring is currently required. Estimated cost is based upon costs for sampling, laboratory testing, and reporting in accordance with the HMSP.				
Monitoring and testing (spring and fall)	1/2 of \$17,100	per year	\$8,550.00	
Reporting/AWQR	1/2 of \$5,250	per year	\$2,625.00	
				\$11,175.00
9. Groundwater Monitoring Systems Performance Evaluations and Reports				
At this time all evaluations and reporting will be included in the AWQR				
			None	\$0.00
10. Leachate Control Systems Maintenance				
LCS cleaning of collection pipes every 3 years, pump repairs, etc.				
Annual maintenance rate		per year	\$3,250.00	
				\$3,250.00
11. Leachate Management, Transportation and Disposal				
Leachate is directly discharged to the City of Adel sewer system at a cost of \$13.96/1000 gals. HELP model analysis as detailed in the "Horizontal Landfill DOPS", 1998 indicated leachate generation rates following closure (cap in place) will be 61 gpd/ac. Using this value results in an estimated leachate generation rate of 185,000 gpy for the 8.3 acre area Phase 1 and 2 expansion area during the postclosure period. Phases 3, 4, and 5 will have FML caps. HELP modeling for an FML cap indicates that less than one gallon per acre per day of leachate is generated. Using this value results in an estimated leachate generation rate of 5,070 gal/yr. Leachate generation from the NE and SW Areas are included in the postclosure calculations for these areas.				
Operational (electricity, maintance, etc.)	1/2 of \$4000	per year	\$2,000.00	
Annual leachate testing	1/2 of \$2000	per year	\$1,000.00	
Leachate disposal	190,070	gals/year	\$2,650.00	
				\$5,650.00
12. Leachate Control Systems Performance Evaluations and Reports				
Included in AWQR cost. No additional charge.		per year	\$0.00	
				\$0.00
13. Semi-Annual Engineer Inspections and Report				
Semi-Annual inspections will be conducted in conjunction with semi-annual groundwater sampling so costs are included in Item 8.				
			None	\$0.00
14. Engineering and Technical Services				
Additional engineering or other technical services should be minimal.				
	1/2 of \$200	per year	\$100.00	
				\$100.00
15. Legal, Financial and Administrative Services				
This landfill is owned and operated by a 28E agency. The agency or, if it ceases to exist, the City of Adel staff, will provide any necessary financial and administrative services. No legal services are expected at this time.				
	1/2 of \$500	per year	\$250.00	
				\$250.00

	<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. As a public entity, an annual audit will continue to be required.				
Financial assurance update	1/2 of \$1,000	per year	\$500.00	
Annual audit	1/2 of \$5,000	per year	\$2,500.00	
				<u>\$3,000.00</u>
<u>ANNUAL POST-CLOSURE COST ESTIMATE</u>				<b>\$27,225.00</b>
<u>30 YEAR POST-CLOSURE COST ESTIMATE</u>				<b>\$816,750.00</b>



**"Cost estimates have been reviewed and recalculated using actual costs, some were updated and some did not change since the last time they were calculated. Therefore, adjustments for inflation are not applicable for this Report."**

# **CLOSURE COST ESTIMATE**

## **SOUTH DALLAS COUNTY SANITARY LANDFILL - 2026**

### **SUBTITLE D COMPLIANT AREAS**


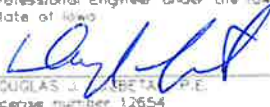
**Phases 1 and 2, Subtitle D Alternative Lined Areas, 8.3 acres**

**Phases 3, 4, and 5, Subtitle D Composite Lined Areas, 13.9 acres**

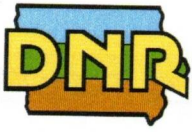
	<u>QUANTITY</u>	<u>UNIT</u>	<u>COST</u>	<u>SUBTOTAL</u>
1. Closure and Post-Closure Plan Document Revisions				
Closure and Post-Closure Plans are reviewed at least every five years as a part of the permit renewal process, modifications to these documents should be minimal			\$1,000.00	\$1,000.00
2. Site Preparation, Earthwork and Final Grading				
Intermediate cover has been provided and will serve as the grading layer. Minimal additional work should be required prior to placement of the final cap.				
Estimated area	22.2	acres	None	\$0.00
3. Drainage Control Culverts, Piping and Structures				
	22.2	\$	750.00 /acre	\$16,650.00
4. Erosion Control Structures, Sediment Ponds and Terraces				
	22.2	\$	750.00 /acre	\$16,650.00
5. Final Cap Construction				
The final cap design calls for two feet of compacted soil over the alternative lined areas.				
Estimated area	8.3	acres		
Cap plus shrinkage	26,780	cubic yards		
	4.25	\$/cy	\$113,815.00	\$113,815.00
6. Cap Vegetation Soil Placement				
The vegetative layer calls for two feet of uncompacted soil placed over the alternative lined areas.				
Estimated area	8.3	acres		
Estimated volume of soil	26,780	cubic yards		
	3.75	\$/cy	\$100,425.00	\$100,425.00



	<u>QUANTITY</u>	<u>UNIT</u>	<u>COST</u>	<u>SUBTOTAL</u>
7. Final Cap Construction - FML lined cells				
The final cap design over the composite lined cells will include a gas control layer				
gas piping, gas vents, 1.5 ft of infiltration layer, FML, drainage layer, and 2 ft erosion layer				
Estimated area	13.9	acres		
Estimated cost per acre	\$ 136,000			
				\$1,890,400.00
8. Cap Seeding, Mulching, and Fertilizing				
Area	22.2	acres		
Disking, fertilizer, seeding, mulching	\$2,500.00	\$/acre	\$55,500.00	
				\$55,500.00
9. Monitoring Well, Piezometer and Gas Control Modifications				
Monitoring wells, piezometers or gas control modifications are not expected for this site.			None	
				\$0.00
10. Leachate Systems Cleanout and Extraction Well Modifications				
The leachate system has been installed per IDNR approval.				
No modifications are anticipated at this time.			None	
				\$0.00
11. Monitoring Well Installations and Abandonment				
The IDNR has approved the existing hydrologic monitoring system - changes to the current monitoring system are not expected.			None	
				\$0.00
12. Facility Modifications to Effect Closed Status				
No Facility modifications are anticipated for the site.			None	
				\$0.00
13. Engineering and Technical Services				
Design, bid documents & administration			\$60,000.00	
Staking, inspections & testing			\$75,000.00	
				\$135,000.00
14. Legal, Financial and Administrative Services				
The site is owned and operated by the 28E agency. No additional costs for legal, financial or administrative activities are anticipated.			None	
				\$0.00
15. Closure Compliance Certifications and Documentation				
Engineering cost for verification and certification of closure			\$10,000.00	
				<u>\$10,000.00</u>
<b><u>TOTAL CLOSURE COST ESTIMATE</u></b>				<b>\$2,339,440.00</b>

	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.	
		1/29/26
	DOUGLAS J. LABETA, P.E.	DATE
	License number 12654	
	My license renewal date is December 31, 2026.	
	Pages of sheets covered by this seal. All	

**"Cost estimates have been reviewed and recalculated using actual costs. Therefore, adjustments for inflation are not applicable for this Report."**



# Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

## SECTION 1: FACILITY INFORMATION

(please print or type)

### Information Requested

Facility Name: South Dallas County SLF – NE & SW Areas Permit Number: 25-SDP-01-75P

Permitted Agency/Entity: South Dallas County Landfill Agency

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

Information Requested	Cost Estimate	Date of Cost Estimate
Updated Closure Cost Estimate	NA – NE & SW Areas are closed	Not Applicable
Updated Postclosure Cost Estimate	\$893,250	January 29, 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 – NE & SW Areas are closed
Amount of waste disposed of at the facility during the prior year	

## SECTION 4: PROOF OF COMPLIANCE

### Publicly Owned Municipal Solid Waste Landfills

(ATTACH AUDIT REPORT)

Owner’s Most Recent Annual Audit Report

Prepared by: Gronewold, Bell, Kyhnn & Co. 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))*

<b>Assurance Instrument</b>	<b>Establishment Date</b>	<b>Mechanism Covers</b>	<b>Instrument Value*</b>
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"	April 1997	Closure <input type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/>	\$ 870,750

\*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 (see formula below)	\$	\$	\$
Postclosure Account Balance (see formula below)	\$	\$	\$
Or			
Dedicated Fund Balance (see formula below)	\$ 848,250	\$ 870,750	\$ 22,500
Trust Fund Balance (see formula below)	\$	\$	\$

### 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:

NA

POSTCLOSURE:

CE = \$893,250

CB = \$870,750



## 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: Mike Fountas Title: Director

Agency/Entity: South Dallas County Landfill Agency

Address: PO Box 263

City: Adel State: IA Zip: 50003

Telephone: 515-993-3148 Fax: 515-993-1962

Email Address: [mikesdclandfill@gmail.com](mailto:mikesdclandfill@gmail.com)

Signature of Official:  Date: 2-13-26

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



# Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

## SECTION 1: FACILITY INFORMATION

(please print or type)

### Information Requested

Facility Name: South Dallas County SLF – Subtitle D Expansions Permit Number: 25-SDP-01-75P  
Permitted Agency/Entity: South Dallas County Landfill Agency

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

Information Requested	Cost Estimate	Date of Cost Estimate
Updated Closure Cost Estimate	\$2,339,440	January 29, 2026
Updated Postclosure Cost Estimate	\$816,750	January 29, 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	183,289
Amount of waste disposed of at the facility during the prior year	15,250

## SECTION 4: PROOF OF COMPLIANCE

### Publicly Owned Municipal Solid Waste Landfills

(ATTACH AUDIT REPORT)

Owner's Most Recent Annual Audit Report

Prepared by: Gronewold, Bell, Kyhnn & Co. 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"	April 1997	Closure <input checked="" type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/>	C \$ 1,753,142 PC \$ 794,250

\*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 (see formula below)	\$	\$	\$
Postclosure Account Balance (see formula below)	\$	\$	\$
Or			
Dedicated Fund Balance (see formula below)	\$ 2,403,612	\$ 2,547,392	\$ 139,760
Trust Fund Balance (see formula below)	\$	\$	\$

### 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

CE (Postclosure) = \$816,750

CB (Postclosure) = \$794,250

**DEPOSIT \$22,500 TO FULLY FUND POSTCLOSURE**

CE (Closure) = \$2,339,440

CB (Closure) = \$1,753,142

Y = 5 YEARS. Phase 5 began receiving waste in 2021 – the construction of Phase 5 increased the remaining permitted capacity of the landfill to over 10 years so the dedicated fund pay in period was reset to 9 years in the 2022 financial assurance calculations. Therefore use 5 years in current calculations.

Projected Deposit – Closure Costs  
 = (\$2,339,440-\$1,753,142)/5 years  
**= \$117,260**

**THEREFORE TOTAL DEPOSIT FOR SUBTITLE D AREAS=\$22,500 (PC)+\$117,260 (C)=\$139,760**

## 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: Mike Fountas Title: Director

Agency/Entity: South Dallas County Landfill Agency

Address: PO Box 263

City: Adel State: IA Zip: 50003

Telephone: 515-993-3148 Fax: 515-993-1962

Email Address: mikesdclandfill@gmail.com

Signature of Official:  Date: 2-13-26

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