

March 3, 2026

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



**RE: 2026 FINANCIAL ASSURANCE  
SCISWA SANITARY LANDFILL  
IDNR PERMIT NO. 63-SDP-02-77P  
HLW PN 6009-26A.360**

Dear Ms Klemesrud,

Included with this letter is financial assurance documentation for 2026 for the SCISWA Sanitary Landfill. Documentation included with this letter includes a certified copy of the Closure/Postclosure Cost Estimate, the signed "Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form", and the balance of the Local Government Dedicated Fund restricted for Closure/Postclosure.

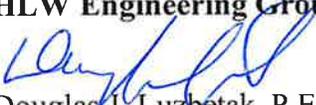
The closure/postclosure cost estimates have increased significantly in comparison to those provided with the 2025 Financial Assurance documentation. The increases are due to the initial inclusion of the Cell NW1/NW2 disposal area in the closure/postclosure cost estimates.

The audit for Fiscal Year 2025 for the South Central Iowa Solid Waste 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 Closure/Postclosure Cost Estimate.

Please contact me if you have any questions.

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

  
Douglas J. Luzbetak, P.E.  
Project Manager

cc: Jennifer Murphy, Executive Director, SCISWA SLF (electronic copy)

**Authority**

The following calculations are based on rules published in 567 IAC Chapter 113.14, "Municipal solid waste landfill financial assurance". This analysis is based on assuming a worst case scenario regarding closure of the landfill and assuming all work associated with closure/postclosure is performed by a third party (i.e., not by landfill staff), as per Regulations. **Estimated costs are based on actual costs and therefore adjustments for inflation were determined to not be applicable in this closure/postclosure cost estimate.**

The area where waste has been deposited at the SCISWA SLF is approximately 81.5 acres in size. Of this area, approximately 39.8 acres are unlined landfilling areas closed in accordance with the Closure/Postclosure Plan while the other 41.7 acres are Subtitle D compliant lined areas that are actively receiving solid waste.

**Closure Cost Estimate**

Closure costs for the Subtitle D lined areas include cost of constructing the composite FML cap, erosion and surface water control structures, and seeding. Estimated quantities and prices for the closure of the Subtitle D lined areas are as follows:

Composite Cap	41.7 acres	\$136,000 /acre	\$5,671,200
(for derivation of cost, see Attachment A)			
Seeding and Mulching	41.7 acres	\$1,750 /acre	\$73,000
Erosion Control Structures	41.7 acres	\$1,000 /acre	\$41,700
		Total Construction Cost	<u>\$5,785,900</u>
Add 10% of construction cost for mobilization/contingency			\$578,600
Engineering fees for design, bid process, and administration			\$86,800
Engineering fees for staking, inspection, and testing			<u>\$101,300</u>
		Total Closure Cost	<u>\$6,552,600</u>

**Postclosure Cost Estimate**

Postclosure costs include any costs anticipated during the 30-year postclosure period, based upon current landfill operations and current IDNR regulations. The area needing postclosure care will consist of approximately 39.8 acres closed with a soil cap and approximately 41.7 acres closed with a Subtitle D composite cap. The closure cap, erosion control structures, vegetation, etc. must be maintained during the postclosure period. Costs associated with this maintenance are:

Maintenance/Repair Soil Cap	39.8 acres	\$50 /acre	\$2,000
Maintenance/Repair FML Cap	41.7 acres	\$100 /acre	\$4,200
Reseeding (2% of area annually)	1.6 acres	\$1,200 /acre	\$2,000
Maintenance of Erosion Control	81.5 acres	\$50 /acre	\$4,100
Mowing	81.5 acres	\$10 /acre	\$800
			\$13,100

Groundwater quality reporting, monitoring well sampling, and monitoring well testing will be continued throughout the postclosure period. Assume this work will be in accordance with the current SDP Permit. Costs associated with reporting, monitoring well sampling, and monitoring well testing are:

An Annual Water Quality Report and Semi Annual notification are required.

Water Quality Reporting	\$5,600		\$5,600
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Explosive gas monitoring is required quarterly.

Gas monitoring	\$500 each	4 per year	\$2,000
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**Monitoring Well Sampling and Testing**

Assume monitoring well sampling will be as per the current SDP Permit.

Estimated testing costs during postclosure are as follows:

April*	20 tests	\$300 /test	\$6,000
October*	20 tests	\$300 /test	\$6,000

\* Assume there will be 19 sampling points and 1 duplicate

Sampling costs are:

April	\$2,500
October	\$2,500
	\$17,000

The postclosure costs and an audit must be completed annually as a basis for Financial Assurance.

Financial Assurance documentation	\$3,000
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Leachate is stored in a Subtitle D compliant lagoon with a storage capacity of approximately 2.5 million gallons. Currently leachate is recirculated into the waste mass in the Subtitle D composite lined area. Leachate can also be hauled to the Des Moines Metropolitan Wastewater Reclamation Facility for treatment and disposal when needed. Assume leachate will be collected and hauled off site for treatment during the postclosure period.

Leachate collection piping is only installed in the Subtitle D compliant disposal areas. HELP model analysis indicates that the peak daily leachate generation rate from areas with a Subtitle D compliant cap will fall to less than 1 gpd/acre upon closure. This results in an estimated leachate generation rate during postclosure from Subtitle D lined areas of approximately 15,200 gallons/year.

Due to the capacity of the leachate storage lagoon, which is considerably larger than the leachate generation rate expected during postclosure, leachate will most likely not be hauled for treatment on an annual basis - assume 25% of the anticipated leachate generated annually will be hauled for treatment (3,800 gallons/year).

Assume electricity cost to run pump stations:	\$300
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Assume leachate hauling, treatment and testing costs are \$0.30/gallon	
3,800 gallons      \$0.30 /gallon	\$1,100

Cost for maintaining the leachate system during the postclosure period is needed. Costs are anticipated to be maintenance on the pumps and lagoon.

Annual maintenance of leachate system	\$2,000
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Total yearly cost of leachate system:

Electricity	\$300
Treatment/testing	\$1,100
Maintenance	\$2,000
	\$3,400

As per IDNR regulations, the leachate collection system is to be cleaned once every three years. Estimated cost of cleaning leachate collection system is \$3,600 every three years.

\$3,600	Annual Equivalent Cost is	\$1,200
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**Financial Assurance Calculations**

**Closure**

Horizontal Expansion Area	<u>\$6,552,600</u>
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**Postclosure - Horizontal Expansion Area (annual)**

Maintenance of cap, erosion control, etc.	\$13,100
Groundwater Reporting	\$5,600
Explosive Gas Monitoring	\$2,000
Monitoring Well Sampling and Testing	\$17,000
Financial Assurance Documentation	\$3,000
Leachate Treatment, Testing, etc.	\$3,400
Cleaning Collection System (annual cost)	<u>\$1,200</u>
	<u>\$45,300</u>

Total estimated cost during 30 yr postclosure period	<u>\$1,359,000</u>
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## ATTACHMENT A

OPINION OF PROBABLE COST  
 SCISWA SLF  
 FML COMPOSITE CAP, cost per acre  
 HLW PN 6009-26A.360  
 February 23, 2026

<b>Item</b>	<b>Quantity</b>	<b>Unit</b>	<b>Unit Price</b>	<b>Amount</b>
Surface Preparation	4,840	Sq. Yd.	\$0.50	\$2,420.00
Geonet Gas Collection Layer	4,840	Sq. Yd.	\$6.25	\$30,250.00
4" Perforated Gas Collection Piping	600	Lin. Ft.	\$20.00	\$12,000.00
Gas Vents	1	Each	\$5,000.00	\$5,000.00
Compacted Clay Cap (1.5' thick)	2,420	Cu. Yd.	\$4.00	\$9,680.00
Flexible Membrane Liner	4,840	Sq. Yd.	\$6.25	\$30,250.00
Geonet Drainage Layer	4,840	Sq. Yd.	\$6.25	\$30,250.00
Geonet Drainage Layer Outlet	1	Each	\$4,000.00	\$4,000.00
Vegetative Layer (2' thick)	3,230	Cu. Yd.	\$3.75	\$12,112.50
Total Construction Cost				\$135,962.50



# Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

## SECTION 1: FACILITY INFORMATION

(please print or type)

### Information Requested

Facility Name: SCISWA Sanitary Landfill Permit Number: 63-SDP-02-77P  
 Permitted Agency/Entity: South Central Iowa Solid Waste Agency

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

Information Requested	Cost Estimate	Date of Cost Estimate
Updated Closure Cost Estimate	\$6,552,600	February 23, 2026
Updated Postclosure Cost Estimate	\$1,359,000	February 23, 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	882,492 <sup>(1)</sup>
Amount of waste disposed of at the facility during the prior year	80,099

(1) ADDED NW1/NW2 CAPACITY IN 2026 FINANCIAL ASSURANCE CALCULATIONS

## SECTION 4: PROOF OF COMPLIANCE

### Publicly Owned Municipal Solid Waste Landfills

(ATTACH AUDIT REPORT)

Owner's Most Recent Annual Audit Report

Prepared by: Denman CPA, LLP

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"	January 2003	Closure <input checked="" type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/>	\$ 6,066,177

\*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>	\$	\$	\$
<b>Or</b>			
Dedicated Fund Balance <i>(see formula below)</i>	\$ 5,798,990	\$ 6,066,177	\$ 184,542
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

Y = 10 YEARS (2026 Financial Assurance calculations are first to include NW1/NW2 capacity).

Projected Deposit  
 = (\$7,911,600-\$6,066,177)/10 years  
 = \$184,542

**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: Jennifer Murphy Title: Executive Director

Agency/Entity: South Central Iowa Solid Waste Agency

Address: 1736 Highway T17

City: Tracy State: IA Zip: 50256

Telephone: 641-828-8545 Fax: \_\_\_\_\_

Email Address: jmurphy@sciswa.org

Signature of Official:  Date: 2/28/26

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



LF EA

# Brokerage Account Statement

Scan for  
Online Access



July 1, 2025 - July 31, 2025  
Account Number: 73U-198923

\* 0006168 02 AB 0.641 02 TR 00035 X105PA02 000000

SOUTH CENTRAL IOWA SOLID WASTE  
AUTHORITY - FINANCIAL ASSURANCE  
1736 HIGHWAY T17  
TRACY IA 50256-8529



## Portfolio at a Glance

	This Period
<b>BEGINNING ACCOUNT VALUE</b>	<b>\$6,064,390.46</b>
Dividends, Interest and Other Income	8,306.94
Fees	-10.00
<b>Net Change in Portfolio<sup>1</sup></b>	<b>-6,510.61</b>
<b>ENDING ACCOUNT VALUE</b>	<b>\$6,066,176.79</b>
Estimated Annual Income	\$103,801.09

<sup>1</sup> Net Change in Portfolio is the difference between the ending account value and beginning account value after activity.

**Your Financial Professional:**  
JOSEPH CONRAD CUNNINGHAM  
(641) 820-0283

## Asset Summary



Please review your allocation periodically with your Financial Professional.

	Last Period	This Period
Cash, Money Funds, and Bank Deposits	113,858.64	122,105.58
Fixed Income	5,346,082.10	5,341,653.90
Exchange-Traded Products	604,449.72	602,417.31
<b>Account Total (Pie Chart)</b>	<b>\$6,064,390.46</b>	<b>\$6,066,176.79</b>



400.2575.CS105DP.5D



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