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March 16, 2026

**CON 12-1-1**  
**Doc # 116530**

Attn: Bill Blum  
Iowa Department of Natural Resources  
Wallace State Office Building  
6200 Park Avenue  
Des Moines, IA 50321

Re: Winneshiek County Area Solid Waste Agency  
(WCASWA) Financial Assurance

Dear Mr. Blum:

Please find enclosed the completed Financial Assurance Report for the Winneshiek County Area Solid Waste Agency. Also included is a copy of the engineer's estimates, current values held in the "local government dedicated fund", and the agency resolution. The Agency's audit report can be located at [www.auditor.iowa.gov/audit-reports](http://www.auditor.iowa.gov/audit-reports). The pdf number is – 25142322C00F\_F6EA9390E861D.pdf.

If there is anything further that you need, please contact me.

Sincerely,

Jana Evelsizer Olson  
[jana.olson@andersonlawdecorah.com](mailto:jana.olson@andersonlawdecorah.com)

JMEO/pjh  
Enclosure

CERTIFIED/RETURN RECEIPT

**RECEIVED**

**MAR 19 2026**

Andrew F. Van Der Maaten •  
Daniel L. Fretheim

John S. Anderson • •  
Jana M. Evelsizer Olson ♦

Dustin H. Noble  
Charles W. Crain•

Lee E. Wilmarth, Of Counsel  
Calvin R. Anderson, Retired

Richard D. Zahasky, Retired  
Timothy C. Lynch, Retired

**RESOLUTION NO. 26-01**

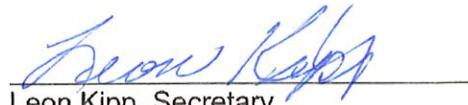
**RESOLUTION OF THE  
WINNESHIEK COUNTY AREA SOLID WASTE AGENCY (WCASWA)  
REVISED CLOSURE & POST CLOSURE CARE  
FINANCIAL RESPONSIBILITY PLAN**

The engineer's estimate dated February 20, 2026, is attached describing in detail the estimated closure and post closure costs, with total closure costs of \$5,021,191.00 and post closure costs of \$1,847,628.00. The 2025 audit for the WCASWA has been submitted to the Iowa State Auditor and is available as Document Number [25142322C00F-F6EA9390E861D.pdf](#). Total proceeds currently held for closure and post closure costs through December 31, 2025, total \$7,577,130.33.

It is the intention of the WCASWA to fund any further additional closure costs, post closure costs or corrective action costs as necessary.

Resolution passed March 9, 2026, at the WCASWA meeting.

  
Mark Vick, Chairperson

  
Leon Kipp, Secretary

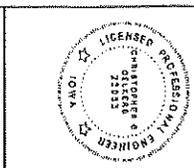
2025 FINANCIAL ASSURANCE  
 Winneblesh County Sanitary Landfill  
 Permit #: 98-SDP-1774P  
 Date Submitted: Friday, February 20, 2026

LANDFILL CELL CLOSURE ESTIMATE

Year	Description	Quantity	Unit	Rate	Total
2024	CE EXP - Composite Closure	1	AC	4,860,785	4,860,785
2025	CE EXP - Composite Closure	1	AC	4,860,785	4,860,785
2026	CE EXP - Composite Closure	1	AC	4,860,785	4,860,785
Subtotal					14,582,355
TOTAL CLOSURE & POST CLOSURE ESTIMATE					14,582,355

Year	Description	Quantity	Unit	Rate	Total
2024	CE EXP - Composite Closure	1	AC	4,860,785	4,860,785
2025	CE EXP - Composite Closure	1	AC	4,860,785	4,860,785
2026	CE EXP - Composite Closure	1	AC	4,860,785	4,860,785
Subtotal					14,582,355
TOTAL CLOSURE & POST CLOSURE ESTIMATE					14,582,355

Year	Description	Quantity	Unit	Rate	Total
2024	Annual Post-Closure Costs	1	Year	15,832	15,832
2025	Annual Post-Closure Costs	1	Year	15,832	15,832
2026	Annual Post-Closure Costs	1	Year	15,832	15,832
Subtotal					47,496
ANNUAL POST-CLOSURE COSTS					47,496



I hereby certify that the 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.

Christopher S. Delkers, P.E. Date: 02/20/26  
 License No. 22663  
 M. License Expires 9/30/27  
 Page(s) of sheets covered by this seal: 12/21/2021  
 All Rights Reserved

Year	Description	Quantity	Unit	Rate	Total
2024	CE EXP - Composite Closure	1	AC	4,860,785	4,860,785
2025	CE EXP - Composite Closure	1	AC	4,860,785	4,860,785
2026	CE EXP - Composite Closure	1	AC	4,860,785	4,860,785
Subtotal					14,582,355
TOTAL CLOSURE & POST CLOSURE ESTIMATE					14,582,355

Year	Description	Quantity	Unit	Rate	Total
2024	Annual Post-Closure Costs	1	Year	15,832	15,832
2025	Annual Post-Closure Costs	1	Year	15,832	15,832
2026	Annual Post-Closure Costs	1	Year	15,832	15,832
Subtotal					47,496
ANNUAL POST-CLOSURE COSTS					47,496



# Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

## SECTION 1: FACILITY INFORMATION

(please print or type)

### Information Requested

Facility Name: Winneshiek County Sanitary Landfill Permit Number: 96-SDP-01-74P  
Permitted Agency/Entity: Winneshiek County Area Solid Waste Agency

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

Information Requested	Cost Estimate	Date of Cost Estimate
Updated Closure Cost Estimate	\$ 5,021,191.00	February 20, 2026
Updated Postclosure Cost Estimate	\$ 1,847,628.00	February 20, 2026
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	572,496
Amount of waste disposed of at the facility during the prior year	23,132

## 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., 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.

RECEIVED

MAR 19 2026

**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 12, 2010	Closure <input checked="" type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/>	\$ *\$7,458,226.00 See Note 5, Page 15 Audit, 6/30/2025

\*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>	\$ 5,421,338.00	\$ 5,656,293.00	\$
Postclosure Account Balance <i>(see formula below)</i>	\$ 1,727,083.00	\$ 1,801,933.00	\$
<b>Or</b>			
Dedicated Fund Balance <i>(see formula below)</i>	\$	\$	\$
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

<p>Closure</p> <p>Estimated Cost \$5,021,191.00</p> <p>Balance \$5,656,293.00 per 6/30/2025 Audit</p> <p>Closure Fund Balance 12/31/2025: \$5,743,464.79</p>	<p>Post Closure</p> <p>Estimated Cost \$1,847,628.00</p> <p>Balance \$1,801,933.00 per 6/30/2025 Audit</p> <p>Post Closure Fund balance 12/31/2025: \$1,833,665.54</p> <p>Total closure and post closure funds held on December 31, 2025, are \$7,577,130.33.</p>
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**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: Mark Vick Title: Chairperson

Agency/Entity: Winneshiek County Area Solid Waste Agency

Address: 201 West Main Street

City: Decorah State: IA Zip: 52101

Telephone: 563-382-2370 Fax: \_\_\_\_\_

Email Address: \_\_\_\_\_

Signature of Official:  Date: 03/09/2026

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