

March 30, 2026
File No. 27225365.26

Ms. Mary Klemesrud
Iowa Department of Natural Resources
Land Quality Bureau
6200 Park Avenue, Suite 200
Des Moines, Iowa 50321

Subject: 2026 Financial Assurance Post-Closure Cost Estimate Update
Sac County Sanitary Landfill (Closed)
Permit No. 81-SDP-01-75C

Dear Ms. Klemesrud:

SCS Engineers (SCS), on behalf of the Sac County Solid Waste Agency (Agency), is submitting herewith the 2026 Financial Assurance to the Iowa Department of Natural Resources (DNR) for the above-referenced facility. We have attached the completed DNR Form 542-8090.

In order to incorporate the inflation factor and reduction of post-closure years, the 2025 post-closure cost estimate was divided by 2025's remaining years in post-closure to determine the annual cost. The inflation factor was applied to this cost to determine the annual cost for the 2026 estimate. The 2026 annual cost estimate was multiplied by 2026's remaining years in post-closure to determine the total post-closure cost estimate for 2026. The values for the previous and current estimates are provided in the table below. The Sac County Sanitary Landfill currently has 21 years remaining of the 30-year stated post-closure period.

Estimate	2025	Inflation Factor	2026
Total Cost	\$887,084		\$874,713
Units	22		21
Annual Cost	\$40,322	1.033	\$41,653

The Agency's audit for Fiscal Year 2025 is not yet available. Once completed, the audit will be published on the Iowa Auditor of State's website. In the meantime, **Attachment A** contains the post-closure Account Balance, which exceeds the 2026 calculated Post Closure cost estimate.



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If you have any questions or comments, please contact us at (515) 631-6160.

Sincerely,



Chris T. Calhoun
Project Professional
SCS Engineers



Christine L. Collier, P.E.
Senior Project Manager
SCS Engineers

CTC/CLC

cc: Jim Wissler, Chairman, Sac County Solid Waste Agency
Jalonna Ehler, Secretary, Sac County Solid Waste Agency

Certification

	I hereby certify that this document was prepared by me or under my direct supervision and that I am a duly licensed Professional Engineer under the laws of the state of Iowa. 
	Christine L. Collier Date
	My license renewal date is: December 31, 2027 Pages or sheets covered by this seal: 2026 Post Closure Cost Estimate



Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

SECTION 1: FACILITY INFORMATION

(please print or type)

Information Requested

Facility Name: Sac County Sanitary Landfill Permit Number: 81-SDP-01-75C
Permitted Agency/Entity: Sac County Solid Waste Agency

SECTION 2: CLOSURE/POSTCLOSURE OR CORRECTIVE ACTION COST ESTIMATES

Information Requested	Cost Estimate	Date of Cost Estimate
Updated Closure Cost Estimate	\$ N/A	
Updated Postclosure Cost Estimate	\$ 874,713	3/5/2026
Initial or Updated Corrective Action Cost Estimate	\$ N/A	

*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
Amount of waste disposed of at the facility during the prior fiscal year	NA

SECTION 4: PROOF OF COMPLIANCE

Publicly Owned Municipal Solid Waste Landfills

(ATTACH AUDIT REPORT)

Owner's Most Recent Annual Audit Report

Prepared by: Williams & Company P.C.

For fiscal year ending: 06/30/2022

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”	11/25/2024	Closure <input type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/>	\$ 913,425

*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>	\$ 910,464	\$ 913,425	\$ 0
Or			
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>Postclosure</p> <p>\$874,713 - \$913,425= (\$38,712) Overfunded</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: Jim Wissler Title: Chairman

Agency/Entity: Sac County Solid Waste Agency

Address: 100 NW State Street

City: Sac City State: IA Zip: 50583

Telephone: 712-662-5025 Fax: _____

Email Address: jwissler@saccountyiowa.gov

Signature of Official:  Date: 03-18-26

Questions? Contact Chad Stobbe at (515) 201-8272 or Chad.Stobbe@dnr.iowa.gov

Attachment A
Post-Closure Account Balance



3/3/26 - Hayley A Maurer, Personal Banker UBI

United Bank of Iowa
Sac County Solid Waste
Account: DDA - 350835720
United Investment - General (Account Information) Tab
03/03/2026

126. Current Balance:	\$913,424.97
127. Memo Balance:	\$913,424.97
285. Avail Funds Oth Src:	\$0.00
284. Available Balance:	\$913,424.97
156. Interest Earned:	37.5380
173. NSF/Unposted Today:	\$0.00
388. Total Hold Amount:	\$0.00
25. G/L Code:	5 - MONEY MKT NON PERSONAL
14. Officer Initials:	590 - Matt Huegerich
16. Branch Number:	23 - Sac City
17. Date Opened:	10/01/2010
91. Date Last Change:	03/12/2025

Interest Info

135. Rate Code:	109 - United Investment
138. Interest Rate:	0.3000
430. Interest Rate Adj:	0.0000
157. YTD Interest Paid:	\$465.30
20. Account Status:	I
806. Internet Banking	0 - N/A
38. Prod Definition Code:	INVSMT - United Investment
422. Enhanced S/C Code:	111 - United Investment Acct.
191. Discount on S/C:	0
803. Waive Reason:	11 - Public Fund
150. Statement Cycle Cd:	25 - 25th of the month
130. Last Stmt Balance:	\$913,424.97
133. Date Last Cycled:	02/25/2026

Last Activity

132. Date Last Deposit:	10/01/2024
153. Last Deposit Amount:	\$190,000.00
131. Date Lst Check/Debit	12/12/2023
152. Lst Check/Debit Amt:	\$5,259.38

Average Balance

415. 12 Mnth Average Bal:	\$911,972.32
282. YTD Average Balance:	\$913,116.03

NSF Info

182. YTD NSF Cks:	0
292. YTD NSF Returns:	0