

April 15, 2026

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



**RE: 2026 FINANCIAL ASSURANCE  
IDA COUNTY SANITARY LANDFILL  
IDNR PERMIT #47-SDP-01-76C - CLOSED  
HLW PN 6049-24A.360**

Dear Ms Klemesrud:

Included with this letter is financial assurance documentation for 2026 for the Ida 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 Ida County Sanitary Landfill.

The audit for Ida County 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: Ida County Board of Supervisors (electronic copy)

# POST CLOSURE COST ESTIMATE

## IDA COUNTY LANDFILL 2026

A closure permit was issued April 16, 2008 and expires April 16, 2038

		<u>QUANTITY</u>	<u>UNIT</u>	<u>COST</u>	<u>SUBTOTAL</u>
1.	General Site Facilities, Access Roads and Fencing Maintenance Arrangements are typically made with a local individual, business, or the County to provide routine inspections and arrange for general site maintenance including mowing.				
	Estimated annual costs			\$400.00	\$400.00
2.	Cap and Vegetative Cover Maintenance Repairing erosion, settlement, reseeding and periodic fertilizing. Vegetation has been established on the majority of the site. Cost is an annual estimate as work will not be required every year.				\$500.00
3.	Drainage and Erosion Control Systems Maintenance Ditch cleaning dirt is typically used to repair erosion Maintaining the terraces and letdown structures work is conducted when needed				
	Erosion control maintenance		per year	\$500.00	\$500.00
4.	Groundwater to Waste Separation Systems Maintenance The landfill does not have and is not required to install a groundwater separation system.			None	\$0.00
5.	Gas Control Systems Maintenance The landfill does not have and is not required to install a gas control system.			None	\$0.00
6.	Gas Control Systems Monitoring and Reports Current IDNR rules require semi-annual monitoring for methane gas and the annual reporting of the results. Cost includes LPZ measurement.				
	Estimated annual costs			\$1,100.00	\$1,100.00
7.	Groundwater and Surface Water Monitoring System Maintenance Monitoring wells should require minimal maintenance.				
	Estimated annual costs			\$100.00	\$100.00
8.	Groundwater and Surface Water Quality Monitoring and Reports Semi-annual monitoring is currently required. Estimated cost is based upon current costs for sampling, laboratory testing and reporting.				
	Monitoring and testing		per year	\$6,400.00	
	Statistics & AWQR		per year	\$4,200.00	\$10,600.00
9.	Groundwater Monitoring Systems Performance Evaluations and Reports NA			None	\$0.00

	<u>QUANTITY</u>	<u>UNIT</u>	<u>COST</u>	<u>SUBTOTAL</u>
10. Leachate Control Systems Maintenance The landfill does not have and is not required to install a leachate control system at this time.			None	\$0.00
11. Leachate Management, Transportation and Disposal The landfill does not have and is not required to install a leachate control system at this time.			None	\$0.00
12. Leachate Control Systems Performance Evaluations and Reports Leachate level measurement are taken semi-annually when gas monitoring is conducted. The annual report is included in the AWQR.			None	\$0.00
13. Engineering and Technical Services Routine inspections are included as part of the facility maintenance cost. Semi-annual engineering inspections and reports are required at this time. Additional engineering or other technical services should be minimal.				
Semi-annual inspection & report	2	each		
Cost of inspection	1,000.00	\$/inspection	\$2,000.00	
				\$2,000.00
14. Legal, Financial and Administrative Services This landfill is owned by Ida County. Post closure activities are being provided by the County Auditor's office at no additional cost. No legal services are expected at this time.			per year    None	None
15. Financial Assurance, Accounting, Audits and Reports The financial assurance documents will continue to be updated annually. As a department within the County, the County's audit includes the landfill operations.			per year	\$1,400.00
Financial assurance update				\$1,400.00

**ANNUAL POST-CLOSURE COSTS ESTIMATE**

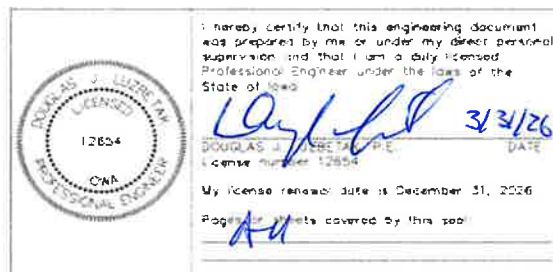
**\$16,600.00**

**Number of years remaining in Post Closure Period**

**12**

**Total Post Closure cost for remaining Post Closure Period**

**\$199,200.00**



**"Cost estimates have been reviewed and re-calculated using actual costs. Therefore, adjustments for inflation were determined to not 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: Ida County Sanitary Landfill Permit Number: 47-SDP-01-76C  
Permitted Agency/Entity: Ida County

## 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	\$199,200	March 31, 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: Office of Auditor of State

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”	1997	Closure <input type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/>	\$ 224,832

\*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>	\$ 231,482	\$ 224,832	\$ 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 \$199,200 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: Devlun Whiteing Title: Chair

Agency/Entity: Ida County Board of Supervisors

Address: Ida County Courthouse, 401 Moorehead Street

City: Ida Grove State: IA Zip: 51445

Telephone: 712-364-2632 Fax: \_\_\_\_\_

Email Address: kgilbert@idacountyia.us

Signature of Official:  Date: 4-14-2026

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