July 16, 2026

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

HLW

HLW Engineering Group

Engineering Management

RE: 2026 FINANCIAL ASSURANCE
JONES COUNTY SANITARY LANDFILL
IDNR PERMIT #53-SDP-01-76C - CLOSED
HLW PN 6038-25A.360

Dear Ms Klemesrud:

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

The audit for the Jones County Solid Waste Management Commission 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 to not 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: Russ Benke, Chair, Jones County Solid Waste Management Commission (electronic copy)
Andy Jamison, Director, Jones County Transfer Station (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 postclosure care of the landfill and assuming all work associated with postclosure is performed by a third party , as per Regulations.

Note that costs are based on estimated actual costs and therefore adjustments for inflation were determined to not be applicable in this postclosure cost estimate.

The SDP Closure Permit for the Jones County Sanitary Landfill was issued on September 4, 2008.

Closure Cost Estimate

Closure of the Jones County Sanitary Landfill with a 4 foot soil cap in accordance with the IDNR approved Closure/Postclosure Plan (CPCP) was completed in 2008.

Postclosure Cost Estimate

The remaining postclosure period used in the financial assurance calculations is: 13 years.

Postclosure costs must include any costs anticipated during the postclosure period, based upon the SDP Closure Permit and current IDNR regulations. Area requiring postclosure care is approximately 11 acres.

Maintenance/Repair Soil Cap	11.0 acres	$100 /acre	$1,100
Reseeding (4% of area annually)	0.4 acres	$1,200 /acre	$500
Maintenance of Erosion Control	11.0 acres	$100 /acre	$1,100
Mowing			$700
			$3,400

Inspections, reporting, monitoring well sampling, and monitoring well testing will be continued throughout the postclosure period. Assume these items will be of the same frequency, type, and method as at present. Assume costs associated with inspections, reporting, monitoring well sampling, and monitoring well testing are:

Semi-annual engineer's inspections, an annual water quality report, and a semi-annual water quality notification are required.

Inspections ($1,300/each * 2 per year)	$2,600
Annual Water Quality Report	$4,250
Semi-Annual Water Quality Notification	$2,250
	$9,100

Explosive gas monitoring is required semi-annually.

Gas monitoring	$600 each	2 per year	$1,200

Monitoring Well Sampling and Testing

Sampling and testing are required semi-annually as per the SDP Closure Permit. Estimated testing costs are as follows:

April	8 tests	$300 /test	$2,400
October	8 tests	$300 /test	$2,400
	* 7 points and 1 duplicate		

Sampling costs are:

April	$2,000
October	$2,000
	$8,800

As per IDNR regulations, monitoring wells at the SLF are to be re-evaluated every 2 years. The cost of the re-evaluation is included in the monitoring well sampling and annual reporting costs above.

The postclosure costs must be adjusted annually during the postclosure period as a basis for Financial Assurance.

Financial Assurance postclosure cost estimate $1,500

Leachate collected at the facility is stored in two 10,000 gallon storage tanks (total leachate storage 20,000 gallons). Leachate is hauled to the Cedar Rapids Water Pollution Control Facility for treatment and disposal. For consistency with past financial assurance calculations, assume 140,000 gallons of leachate are hauled for treatment in a typical year. The Cedar Rapids WPCF does not require leachate testing prior to disposal; however, assume testing charges may be required in the future.

Assume cost of leachate treatment and testing is $0.026/gallon

140,000 gallons	$0.026 /gallon	$3,600

Assume cost of leachate hauling is $0.091/gallon

140,000 gallons	$0.091 /gallon	$12,700

There needs to be a cost for maintaining the leachate collection and storage system during the postclosure period. Maintenance will include maintenance on the pump station, underground leachate storage tanks, leachate collection piping, leachate loadout, and manholes.

Annual maintenance of leachate system $6,000

Total yearly cost of leachate system:

Leachate disposal	$3,600
Leachate hauling	$12,700
Maintenance	$6,000
	$22,300

As per IDNR regulations, the leachate collection system is to be cleaned once every three years. An estimated cost has been calculated for cleaning the leachate collection system. Estimated cost of cleaning leachate collection system is $4,500 every three years.

$4,500	Annual Equivalent Cost is	$1,500

Assume legal and financial (audit) costs are approximatley $5,000 per year.	$5,000

Financial Assurance Calculations

Postclosure (annual)

Maintenance of Cap, Erosion Control, etc.	$3,400
Inspections/Reports	$9,100
Explosive Gas Monitoring	$1,200
Monitoring Well Sampling and Testing	$8,800
Financial Assurance Documentation	$1,500
Leachate Treatment, Testing, etc.	$22,300
Cleaning Collection System (annual cost)	$1,500
Legal and Financial Costs	$5,000
	$52,800

Total Postclosure Costs

$52,800 /year	13 years	$ 686,400

DOUGLAS J. LUZBETAK LICENSED 12654 IOWA PROFESSIONAL ENGINEER

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.

7/13/26

DOUGLAS J. LUZBETAK, P.E. DATE
License number 12654

My license renewal date is December 31, 2026.

Pages or sheets covered by this seal:
All

Municipal Solid Waste Sanitary Landfill
Financial Assurance Report Form

SECTION 1: FACILITY INFORMATION

(please print or type)

Information Requested

Facility Name: Jones County Sanitary Landfill   Permit Number: 53-SDP-01-76C

Permitted Agency/Entity: Jones County Solid Waste Management Commission

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	$686,400	July 13, 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 ☐ Postclosure ☐ Corrective Action ☐	$
Surety Bond 567 IAC 113.14(6)“b”		Closure ☐ Postclosure ☐ Corrective Action ☐	$
Letter of Credit 567 IAC 113.14(6)“c”		Closure ☐ Postclosure ☐ Corrective Action ☐	$
Insurance 567 IAC 113.14(6)“d”		Closure ☐ Postclosure ☐ Corrective Action ☐	$
Corporate Financial Test 567 IAC 113.14(6)“e”		Closure ☐ Postclosure ☐ Corrective Action ☐	$
Local Gov’t. Financial Test 567 IAC 113.14(6)“f”		Closure ☐ Postclosure ☐ Corrective Action ☐	$
Corporate Guarantee 567 IAC 113.14(6)“g”		Closure ☐ Postclosure ☐ Corrective Action ☐	$
Local Gov’t Guarantee 567 IAC 113.14(6)“h”		Closure ☐ Postclosure ☐ Corrective Action ☐	$
Local Gov’t. Dedicated Fund 567 IAC 113.14(6)“i”	April 1997	Closure ☐ Postclosure ☒ Corrective Action ☐	$ 809,488

*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)*	$ 887,875	$ 809,488	$ NA funds exceed postclosure estimate
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:

Not applicable. The site is closed.

POSTCLOSURE:

The estimated postclosure liability of $686,400 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: Russ Benke Title: Chair

Agency/Entity: Jones County Solid Waste Management Commission

Address: PO Box 235

City: Anamosa State: IA Zip: 52205

Telephone: 319-462-4977 Fax:

Email Address: rabenke@netins.net

Signature of Official: RBle Date: 7-15-26

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