



1690 All-State Court
Suite 100
West Des Moines, IA 50265
515-631-6160
File No. 27224470.26

September 29, 2026

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

Subject: 2026 Financial Assurance
Harrison County Sanitary Landfill
Permit No. 43-SDP-05-94P

Dear Ms. Klemesrud:

SCS Engineers (SCS), on behalf of the Harrison County Landfill Commission, is pleased to submit the 2026 Financial Assurance for the Harrison County Sanitary Landfill (Landfill) to the Iowa Department of Natural Resources (DNR). We have included the completed DNR Form 542-8090 Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form in addition to the attachments noted below.

No cell construction or closure activities have occurred since the 2025 closure and post-closure cost estimates were prepared; therefore, the previously certified cost estimates were utilized with the application of the inflation factor to calculate the 2026 closure and post-closure cost estimates as shown in the table below.

Estimate	2025	Inflation Factor	2026
Closure Cost	\$2,072,597	1.033	\$2,140,993
Post-Closure Cost	\$1,209,260	1.033	\$1,249,166
Total	\$3,281,857		\$3,390,159

Harrison County provides financial assurance for the Harrison County Landfill by use of a Local Government Guarantee. The letter for the Local Government Guarantee and completed Alternative II Test form are included in **Attachment A**. It should be noted that the Local Government Guarantee and completed Alternative II Test form were completed using a draft audit report, as the final audit report has not yet been submitted. Should any discrepancies be identified between the draft and final audit reports, the test and this submittal will be revised accordingly.

A copy of the Commission's most recent annual audit report in the form prescribed by the Office of the Auditor of the State of Iowa as described in IAC 567 Chapter 113 can be obtained at: <https://auditor.iowa.gov/reports/audit-reports>.

Please feel free to contact us if you have any questions, require any additional details, or need any further clarification.

Sincerely,



Chris T. Calhoun
Project Professional
SCS Engineers
515-415-9228
ccalhoun@scsengineers.com



Christine L. Collier, P.E.
Project Director
SCS Engineers
515-631-6161
ccollier@scsengineers.com

CC: Tyler Hinkel, Operations Manager, Harrison County Sanitary Landfill

Engineer's 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.	
		29-Sep-26
	Christine L. Collier	Date
My license renewal date is: December 31, 2027		
Pages or sheets covered by this seal: All except Attachment A.		



Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

SECTION 1: FACILITY INFORMATION

(please print or type)

Information Requested

Facility Name: Harrison County Sanitary Landfill Permit Number: 43-SDP-05-94P
Permitted Agency/Entity: Harrison County Landfill Commission

SECTION 2: CLOSURE/POSTCLOSURE OR CORRECTIVE ACTION COST ESTIMATES

Information Requested	Cost Estimate	Date of Cost Estimate
Updated Closure Cost Estimate	\$ 2,140,993	4/23/2026
Updated Postclosure Cost Estimate	\$ 1,249,166	4/23/2026
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	635,253
Amount of waste disposed of at the facility during the prior fiscal year	17,122

SECTION 4: PROOF OF COMPLIANCE

Publicly Owned Municipal Solid Waste Landfills

(ATTACH AUDIT REPORT)

Owner's Most Recent Annual Audit Report

Prepared by: Gronewold, Bell, Kyhnn & 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.

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”	March 10, 2010	Closure ☒ Postclosure ☒ Corrective Action ☐	\$ 1,382,103
Local Gov’t. Dedicated Fund 567 IAC 113.14(6)“i”		Closure ☒ Postclosure ☒ Corrective Action ☐	\$ 2,008,056

*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>	\$	\$	\$
Or			
Dedicated Fund Balance <i>(see formula below)</i>	\$ 1,889,766	\$ 2,008,056	\$ 37,252
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/Post-closure	
$\frac{\$3,390,159 - \$2,008,056}{635,253} \times 17,122 = \$37,252$	

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: Tyler Hinkel Title: Operations Manager

Agency/Entity: Harrison County Landfill Commission

Address: 2812 East Highway 30

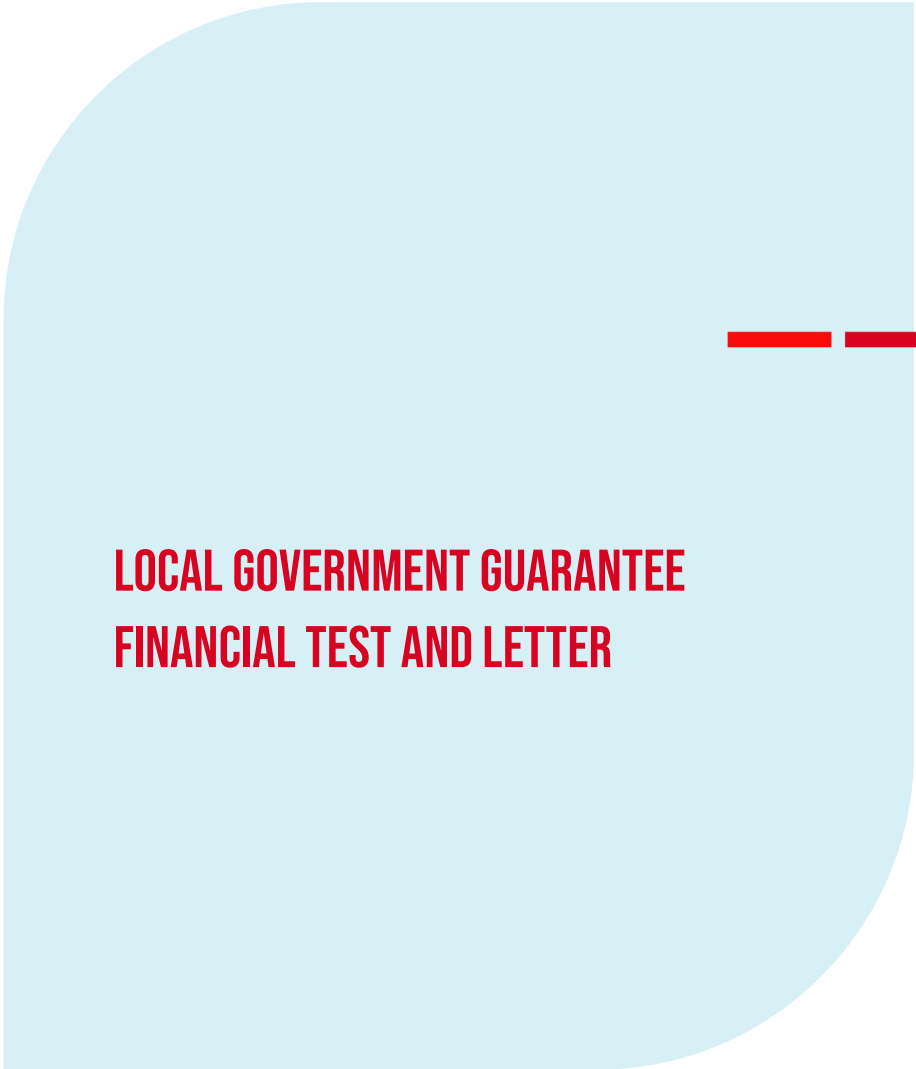
City: Logan State: Iowa Zip: 51546

Telephone: 712-644-3093 Fax: 712-644-2348

Email Address: tylerhclc@gmail.com

Signature of Official: *Tyler Hinkel* Date: 9/29/2026

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



A



Attachment

**LOCAL GOVERNMENT GUARANTEE
FINANCIAL TEST AND LETTER**

scs

MUNICIPAL SOLID WASTE SANITARY LANDFILL LOCAL GOVERNMENT GUARANTEE

Guarantee made this September 24, 2026, by **Harrison County, Iowa**, herein referred to as “Guarantor”, which is a county organized under the laws of the State of Iowa. This guarantee is made by the Guarantor on behalf of the **Harrison County Sanitary Landfill** to the Iowa Department of Natural Resources, herein referred to as “IDNR”, in an amount not to exceed **\$1,382,103** lawful money of the United States.

WHEREAS, Section 455B.306 of the Code of Iowa requires financial assurance instruments for all sanitary disposal projects; and

WHEREAS, **Harrison County Landfill Commission** has applied to the IDNR to operate a sanitary disposal project located within the State of Iowa, and is required pursuant to IAC 567 Chapter 113.14 to maintain financial assurance for closure and/or postclosure care in connection therewith; and

WHEREAS, IAC 567 Chapter 113.14(6)“h” provides for the “Local Government Guarantee” mechanism to be an acceptable financial assurance instrument, and Guarantor meets or exceeds the financial test criteria and agrees to comply with the requirements of said subrule; and

WHEREAS, **Harrison County Landfill Commission** owns and/or operates the following municipal solid waste sanitary landfill facility(ies) covered by this Guarantee:

Permit No. 43-SDP-05-94P
Harrison County Sanitary Landfill
2812 US-30, Logan, Iowa 51546
Closure and/or Post-Closure costs to be assured are: \$1,382,103

WHEREAS, the Guarantor guarantees to IDNR that in the event that **Harrison County Landfill Commission** fails to perform closure and/or postclosure care of the above facility(ies) in accordance with the approved plan or other permit requirements, whenever required to do so, the Guarantor shall either perform closure and/or postclosure care, pay a third party to perform closure and/or postclosure care, establish a fully funded secured trust fund as specified in IAC 567 Chapter 113.14(6)“a”, or establish an alternate financial assurance instrument in the name of **Harrison County Landfill Commission** in the amount of the current closure and/or postclosure cost estimate, as required by Chapter 113.14(6).

WHEREAS, the Guarantor agrees to remain bound under this Guarantee for as long as **Harrison County Landfill Commission** must comply with the applicable financial assurance requirements of Chapter 113, except when the Guarantor provides written notice, by certified mail, of intent to terminate Guarantee, at least 120 days prior to the date said Guarantee is to be terminated. When such notice is provided, **Harrison County Landfill Commission** shall, within 90 days, provide IDNR proof of alternate financial assurance or the IDNR shall call upon the Local Government Guarantee.

WHEREAS, the Guarantor expressly waives notice of acceptance of this Guarantee by **Harrison County Landfill Commission** or by IDNR. Guarantor also expressly waives notice of amendments or modifications of the site closure plan and of amendments or modifications of the facility permit(s).

IN WITNESS THEREOF, the Guarantor executes this Local Government Guarantee under their respective hand and seal, this 24 day of September, 20 26.

Harrison County
Guarantor

Signature: Megan Reffett

[Seal]

Name: Megan Reffett

Title: Auditor

Signature: Brian Rife

Name: Brian Rife

Title: Board of Supervisor

Signature of Witness or Notary: Tanya Wegner

The figures for the following items are derived from the Guarantor's independently audited, year-end financial statements/audit report for the latest completed fiscal year, ended June 30, 2025.

Alternative II

1. Sum of the current closure and/or postclosure cost estimate(s) being assured through the Local Government Guarantee	\$1,382,103	\$1,392,091
	From most recent annual auditor's report	From 2nd most recent annual auditor's report
2. Total Revenues for past two years	\$22,961,905	\$21,621,286
3. Total Expenditures for past two years	\$18,457,596	\$19,487,426
4. Cash plus marketable securities (see definition below)	\$12,894,927	\$9,403,862
5. Annual debt service	\$823,133	\$831,442
Must be able to answer "Yes" or "True" to the following	Yes/ True	No/ False
6. Is line 4 divided by line 3 greater than 5 percent?	X	
7. Is line 5 divided by line 3 less than 20 percent?	X	
8. There are no outstanding general obligation bonds that are currently in default.	X	
9. There are no outstanding general obligation bonds rated lower than Baa as issued by Moody's or BBB as issued by Standard & Poor's.	X	
10. Have financial statements (audit) been prepared in conformity with Generally Accepted Accounting Principles or with Other Comprehensive Basis of Accounting?	X	
11. Is line 3 less than line 2 in each of the past two years?	X	
12. If answered "no" to line 11, line 3 does not exceed line 2 by more than 5 percent in each of the past two years.	X	
13. Is line 1 less than 43 percent of line 2?	X	
14. Have not received an adverse opinion or disclaimer of opinion from the independent certified public accountant or office of the auditor of the state of Iowa.	X	
15. Have closure and postclosure costs being assured been referenced in the owner's most recent audit report or instead placed in the owner's files if timing did not permit reference in the most recent audit?	X	

Definitions:

"Deficit" means total annual revenues minus total annual expenditures.

"Total revenues" means revenues from all taxes and fees but does not include the proceeds from borrowing or asset sales, excluding revenue from funds managed by local government on behalf of a specific third party.

"Total expenditures" means all expenditures excluding capital outlays and debt repayment.

"Cash plus marketable securities" means all the cash plus marketable securities held by the local government on the last day of a fiscal year, excluding cash and marketable securities designated to satisfy past obligations such as pensions.

"Debt service" means the amount of principal and interest due on a loan in a given time period, typically the current year.