

December 16, 2024

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



**RE: 2025 FINANCIAL ASSURANCE
PLYMOUTH COUNTY SANITARY LANDFILL
IDNR PERMIT NO. 75-SDP-01-74P
HLW PN 6052-23A.360**

Dear Ms Klemesrud:

Included with this letter is financial assurance documentation for 2025 for the Plymouth County Sanitary Landfill.

Documentation submitted with this letter includes the following:


1. Certified copy of the Closure Cost Estimate
2. Certified copy of the Postclosure Cost Estimate
3. Signed "Construction and Demolition Sanitary Landfill Financial Assurance Report Form"

The audit for Fiscal Year 2024 for the Plymouth County Solid Waste Agency 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 2025 Closure/Postclosure Cost Estimate.

Please contact me if you have any questions.

Respectfully submitted,
HLW Engineering Group



Douglas J. Luzbetak, P.E.
Project Manager

cc: Kent Herbold, Manager, Plymouth County SLF (electronic copy)

	<u>QUANTITY</u>	<u>UNIT</u>	<u>COST</u>	<u>SUBTOTAL</u>
7. Cap Seeding, Mulching, and Fertilizing				
	Area 3.3	acres		
	\$2,500.00	\$/acre	\$8,250.00	\$8,250.00
8. Monitoring Well, Piezometer and Gas Control Modifications				
Monitoring wells, piezometers or gas control modifications are not expected for this site.			None	\$0.00
9. Leachate Systems Cleanout and Extraction Well Modifications				
The leachate system has been installed per IDNR approval. No modifications are anticipated at this time due to closure.			None	\$0.00
10. Monitoring Well Installations and Abandonment				
The IDNR has approved the existing hydrologic monitoring system - changes to the current monitoring system are not expected.			None	\$0.00
11. Facility Modifications to Effect Closed Status				
No Facility modifications are anticipated for the site.			None	\$0.00
12. Engineering and Technical Services				
	Design, bid documents & administration		\$50,000.00	
	Staking, inspections & testing		\$52,500.00	\$102,500.00
13. Legal, Financial and Administrative Services				
Legal services for reviewing/filing closure documentation			\$10,000.00	\$10,000.00
14. Closure Compliance Certifications and Documentation				
Engineering cost for verification and certification of closure			\$10,000.00	<u>\$10,000.00</u>
<u>TOTAL CLOSURE COST ESTIMATE</u>				\$234,415.00



"Cost estimates have been reviewed and recalculated using actual costs. Therefore, adjustments for inflation are not applicable for this Report."

POST CLOSURE COST ESTIMATE

PLYMOUTH COUNTY SANITARY LANDFILL - 2025

Cells 10S and 11S - Active	3.3	acres
Cell 9S - Closed	2.5	acres
Cells 1N, 1S, 2N, 2S, 3N, 3S, 4N, 4S, 5S, 6S, 7S, and 8S - Closed	21.1	acres
	26.9	acres total

	<u>QUANTITY</u>	<u>UNIT</u>	<u>COST</u>	<u>SUBTOTAL</u>
1. General Site Facilities, Access Roads and Fencing Maintenance				
Estimated annual costs	\$500.00	per year		\$500.00
2. Cap and Vegetative Cover Maintenance				
Repairing erosion, settlement, reseeding, and periodic fertilizing. Not all acres will need repairs on an annual basis.				
Estimated annual costs	\$500.00	per year		\$500.00
3. Drainage and Erosion Control Systems Maintenance				
Maintaining the terraces and letdown structures.				
Erosion control maintenance	\$500.00	per year		\$500.00
4. Groundwater to Waste Separation Systems Maintenance				
The site does not have a groundwater collection system			None	\$0.00
5. Gas Control Systems Maintenance				
There are no plans to construct a gas control system at this time.			None	\$0.00
6. Gas Control Systems Monitoring and Reports				
Explosive gas monitoring is required quarterly				
Estimated annual costs	\$2,000			\$2,000.00
7. Groundwater and Surface Water Monitoring System Maintenance				
Existing monitoring wells will require minimal maintenance.				
Estimated annual costs	\$100.00			\$100.00

	<u>QUANTITY</u>	<u>UNIT</u>	<u>COST</u>	<u>SUBTOTAL</u>
8. Groundwater Quality Monitoring and Reporting				
Semi-annual monitoring is currently required. Estimated cost is based upon costs for sampling, laboratory testing, and reporting in accordance with the HMSP.				
Monitoring and testing (spring and fall)	\$7,000.00	per year		
Reporting/AWQR	\$4,000.00	per year		\$11,000.00
9. Groundwater Monitoring Systems Performance Evaluations and Reports				
Not required.			None	\$0.00
10. Leachate Control Systems Maintenance				
LCS cleaning of collection pipes every 3 years, maintenance of pumps, etc.				
Annual maintenance rate		per year	\$2,000.00	\$2,000.00
11. Leachate Management, Transportation and Disposal				
Leachate is stored in a lagoon and hauled to the Le Mars POTW when needed.				
Based on data in AWQR's no leachate has removed from the lagoon since at least 2019.				
As a result, leachate costs will be minimal during postclosure				
Annual leachate testing	\$500.00	per year		
Leachate disposal	\$500.00	gals/year		\$1,000.00
12. Leachate Control Systems Performance Evaluations and Reports				
Included in AWQR cost. No additional charge.				\$0.00
13. Facility Inspections and Reports				
Annual inspection currently required.	\$2,000.00	per year		\$2,000.00
14. Engineering and Technical Services				
Additional engineering or other technical services should be minimal.				
	\$300.00	per year		\$300.00
15. Legal, Financial and Administrative Services				
This landfill is owned and operated by a 28E agency. Legal or administrative services during postclosure should be minimal.				
	\$300.00	per year		\$300.00

QUANTITY UNIT COST SUBTOTAL

16. Financial Assurance, Accounting, Audits and Reports

The financial assurance documents will continue to be updated annually. As a public entity, an annual audit will continue to be required.

Financial assurance update	\$1,000.00	per year	
Annual audit	\$4,250.00	per year	

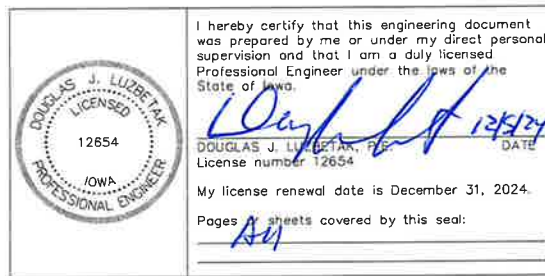
\$5,250.00

ANNUAL POST-CLOSURE COST ESTIMATE

\$25,450.00

30 YEAR POST-CLOSURE COST ESTIMATE

\$763,500.00



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Construction and Demolition Sanitary Landfill Financial Assurance Report Form

SECTION 1: FACILITY INFORMATION

(please print or type)

Information Requested

Facility Name: Plymouth County Sanitary Landfill Permit Number: 75-SDP-01-74P
Permitted Agency/Entity: Plymouth 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	\$ 234,415	December 5, 2024
Updated Postclosure Cost Estimate	\$ 763,500	December 5, 2024
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 114.31(3)"c" for closure and 114.31(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	153,371
Amount of waste disposed of at the facility during the prior year	7,754

SECTION 4: PROOF OF COMPLIANCE

Publicly Owned Construction and Demolition Landfills

(ATTACH AUDIT REPORT)

Owner's Most Recent Annual Audit Report

Prepared by: BerganKDV

For fiscal year ending: June 30, 2024

Privately Owned Construction and Demolition 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 114. 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 114.31(6)“a”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Surety Bond 567 IAC 114.31(6)“b”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Letter of Credit 567 IAC 114.31(6)“c”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Insurance 567 IAC 114.31(6)“d”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Corporate Financial Test 567 IAC 114.31(6)“e”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Local Gov’t. Financial Test 567 IAC 114.31(6)“f”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Corporate Guarantee 567 IAC 114.31(6)“g”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Local Gov’t Guarantee 567 IAC 114.31(6)“h”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Local Gov’t. Dedicated Fund 567 IAC 114.31(6)“i”	June 2013	Closure <input checked="" type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/>	\$ 1,028,532

*Pursuant to IAC 567 114.31(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 114.31(8).

SECTION 6: INITIAL PROOF OF ESTABLISHMENT OF ACCOUNTS

Check Which Applies:

New Mechanism

Previously Submitted

Pursuant to IAC 567 Chapter 114.31(8)“f”, documentation of the establishment of accounts is to be submitted to the department by April 1, 2008 for currently permitted Construction and Demolition Sanitary Landfills. Permit holders for Construction and Demolition Sanitary Landfills permitted after April 1, 2008, shall submit documentation of the establishment of accounts prior to the Construction and Demolition Sanitary Landfill’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 114.31(6)“a” for trust funds or paragraph 114.31(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>	\$ 980,891	\$ 1,028,532	\$ NA funds exceed closure/postclosure cost 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

CE (Closure/Postclosure) = \$997,915
 CB (Closure/Postclosure) = \$1,028,532

The amount restricted for Closure/Postclosure is greater than the Closure/Postclosure cost estimate so no additional funds need to be restricted for Closure/Postclosure in FY 25.

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 114.

Name of Official: Kent Herbold Title: Manager

Agency/Entity: Plymouth County Solid Waste Agency

Address: 34898 150th Street

City: Le Mars State: Iowa Zip: 51031

Telephone: (712)546-6071 Fax: (712)546-8715

Email Address: kherbold@plymouthcountyiowa.gov

Signature of Official:  Date: 12-13-24

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