

January 15, 2025

Mary Klemesrud
Program Planner 3
Iowa Department of Natural Resources
6200 Park Avenue Suite 200
Des Moines, Iowa 50321



**RE: 2025 FINANCIAL ASSURANCE
AUDUBON COUNTY SANITARY LANDFILL
IDNR PERMIT #05-SDP-01-75C - CLOSED
HLW PN 6050-22A.360**

Dear Ms Klemesrud:

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

The audit for Audubon 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 2025 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: Tami Anderson, Director, Audubon County Solid Waste Management Commission (electronic copy)

POST CLOSURE COST ESTIMATE
AUDUBON COUNTY LANDFILL 2025 - Permit expires 2038

	<u>QUANTITY</u>	<u>UNIT</u>	<u>COST</u>	<u>SUBTOTAL</u>
1. General Site Facilities, Access Roads and Fencing Maintenance				
Transfer station staff provide inspections. The County grades the road at no charge.				
Estimated annual costs			\$350.00	
				\$350.00
2. Cap and Vegetative Cover Maintenance				
Repairing erosion, settlement, reseeding and periodic fertilizing. The site has good vegetative growth and erosion repairs have been minimal.				
Seeding and Fertilizing/Cap Repair		per year	\$600.00	
				\$600.00
3. Drainage and Erosion Control Systems Maintenance				
The site has stabilized and maintaining the terraces is minimal.				
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	None
5. Gas Control Systems Maintenance				
The landfill does not have and is not required to install a gas control system.			None	None
6. Gas Control Systems Monitoring and Reports				
Explosive gas monitoring is required semi-annually				
Estimated annual costs			\$1,000.00	
				\$1,000.00
7. Groundwater and Surface Water Monitoring System Maintenance				
Existing monitoring wells will 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	\$8,000.00	
Statistics & AWQR		per year	\$5,300.00	
				\$13,300.00
9. Groundwater Monitoring Systems Performance Evaluations and Reports				
Not required.			None	None
10. Leachate Control Systems Maintenance				
The collected leachate is stored in a Subtitle D lined lagoon. Cleaning of the leachate collection line is required every 3 years.				
		per year	\$700.00	
				\$700.00

	<u>QUANTITY</u>	<u>UNIT</u>	<u>COST</u>	<u>SUBTOTAL</u>
11. Leachate Management, Transportation and Disposal				
Due to the presence of the leachate storage lagoon, leachate is not hauled on an annual basis. Cost based on past hauling/disposal costs.				
		per year	\$4,500.00	\$4,500.00
12. Leachate Control Systems Performance Evaluations and Reports				
Semi-annual leachate monitoring is included with the groundwater monitoring				
Annual Leachate Control System Performance Evaluation				
		per year	\$400.00	\$400.00
13. Engineering and Technical Services				
Routine inspections are included as part of the facility maintenance cost.				
Semi-annual engineering inspections and reports are being required at this time.				
Additional engineering or other technical services should be minimal.				
	2	each		
	Semi-annual inspection & report			
	Cost of inspection \$	800.00	\$1,600.00	\$1,600.00
14. Legal, Financial and Administrative Services				
Minimal legal services are anticipated prior to the landfill starting the Environmental Covenant Process.				
		per year	\$300.00	\$300.00
15. Financial Assurance, Accounting, Audits and Reports				
The financial assurance documents will continue to be updated annually. An annual audit is required at this time but the cost is split with the transfer station budget.				
	Financial assurance update	per year	\$1,000.00	
	Annual audit	per year	\$4,600.00	
				\$5,600.00

ANNUAL POST-CLOSURE COSTS ESTIMATE

\$28,950.00

COST ESTIMATE FOR REMAINING 13 YEARS

\$376,350.00



"Cost estimates have been calculated using actual costs. Therefore, adjustments for inflation were determined to not be applicable for this Estimate."



Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

SECTION 1: FACILITY INFORMATION

(please print or type)

Information Requested

Facility Name: Audubon County Sanitary Landfill Permit Number: 05-SDP-01-75C

Permitted Agency/Entity: Audubon 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	\$ 376,350	November 8, 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 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: Gronewold, Bell, Kyhnn & Co. PC

For fiscal year ending: June 30, 2024

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"/>	\$ 418,263

*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>	\$ 487,566	\$ 418,263	\$ 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	Postclosure
Not applicable. The site is closed.	The estimated postclosure liability of \$376,350 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: Penny Schmidt Title: Chair

Agency/Entity: Audubon County Solid Waste Management Commission

Address: 1881 215th Street

City: Audubon State: IA Zip: 50025

Telephone: 712-563-3589 Fax: 712-563-4381

Email Address: audcoswm@iowatelecom.net

Signature of Official:  Date: 1-14-2025

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