

March 3, 2025

Mary Klemesrud
IDNR – Land Quality Bureau
6200 Park Avenue Suite 200
Des Moines, Iowa 50321



**RE: 2025 FINANCIAL ASSURANCE
GRUNDY COUNTY SANITARY LANDFILL
IDNR PERMIT #38-SDP-01-75C - CLOSED
HLW PN 6033-24A.360**

Dear Ms Klemesrud:

Included with this letter is financial assurance documentation for 2025 for the Grundy County Sanitary Landfill (SLF). 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".

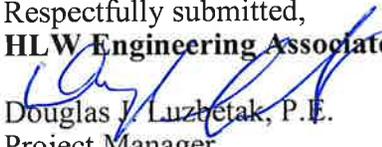
The balance of the Dedicated Fund is greater than the Postclosure Cost Estimate so financial assurance requirements are currently fully funded for the Grundy County SLF.

The audit for FY 2024 Grundy County 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 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: Grundy County Board of Supervisors (electronic copy)
Chad Brown, Grundy County Landfill (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 not to be applicable in this postclosure cost estimate.

The SDP Closure Permit for the Grundy County Sanitary Landfill was issued on August 27, 2008.

Closure Cost Estimate

The Grundy County Sanitary Landfill has been closed with a 2 foot soil cap (5 acres) and 4 foot soil cap (8 acres) in accordance with the IDNR approved Closure Compliance Report.

Postclosure Cost Estimate

The remaining postclosure period used in the financial assurance calculations is 14 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 13 acres.

| | | | |
|---------------------------------|------------|---------------|----------------|
| Maintenance/Repair Soil Cap | 13.0 acres | \$50 /acre | \$650 |
| Reseeding (2% of area annually) | 0.3 acres | \$1,500 /acre | \$400 |
| Maintenance of Erosion Control | 13.0 acres | \$50 /acre | \$650 |
| Mowing | | | <u>\$500</u> |
| | | | <u>\$2,200</u> |

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 and an annual water quality report are required.

| | |
|---|----------------|
| Inspections (\$1,100/each * 2 per year) | \$2,200 |
| Annual Water Quality Report | <u>\$3,800</u> |
| | <u>\$6,000</u> |

Explosive gas monitoring is required **semi-annually** as per the SDP Closure Permit Revision dated January 23, 2023.

| | | | |
|----------------|------------|------------|----------------|
| Gas monitoring | \$600 each | 2 per year | <u>\$1,200</u> |
|----------------|------------|------------|----------------|

Monitoring Well Sampling and Testing

Sampling and testing are required **annually** as per the SDP Closure Permit Revision dated May 16, 2022. Estimated testing costs are as follows:

| | | | |
|--------|---------------------------------------|-------------|---------|
| Annual | 6 tests * 5 points and 1 duplicate | \$300 /test | \$1,800 |
|--------|---------------------------------------|-------------|---------|

Sampling costs are:

| | |
|--------|-----------------------|
| Annual | <u>\$2,800</u> |
| | <u><u>\$4,600</u></u> |

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 and an Audit (part of the Grundy County audit) must be completed annually during the postclosure period as a basis for Financial Assurance.

| | |
|-----------------------------------|----------------|
| Financial Assurance Documentation | <u>\$1,700</u> |
|-----------------------------------|----------------|

Leachate collected at the facility is stored in a 10,000 gallon storage tank. When leachate levels require, leachate is hauled to the Grundy Center POTW for treatment and disposal. Average leachate volume hauled to the POTW from 2017 to 2021 was 66,000 gallons/year. Use this value in future financial assurance calculations for consistency.

Assume the City charges the facility \$30/load for leachate disposal. Assume leachate will be hauled by an outside contractor with a tank with a capacity of 1,500 gallons.

| | | |
|----------|---------------|----------------|
| 44 loads | \$30.00 /load | <u>\$1,300</u> |
|----------|---------------|----------------|

Assume hauling costs are \$125/load.

| | | |
|----------|----------------|----------------|
| 44 loads | \$125.00 /load | <u>\$5,500</u> |
|----------|----------------|----------------|

Assume leachate testing costs are approximately \$45/load. An annual comprehensive leachate test is also required - assume cost of annual test is \$1,200

| | |
|--|----------------|
| | <u>\$3,200</u> |
|--|----------------|

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 stations, leachate collection piping and manholes.

| | |
|---------------------------------------|----------------|
| Annual maintenance of leachate system | <u>\$1,000</u> |
|---------------------------------------|----------------|

Total yearly cost of leachate system:

| | |
|-------------------|-----------------|
| Leachate disposal | \$1,300 |
| Leachate hauling | \$5,500 |
| Leachate testing | \$3,200 |
| Maintenance | \$1,000 |
| | <u>\$11,000</u> |

As per IDNR regulations, the leachate collection system is to be cleaned once every three years.
 Estimated cost of cleaning leachate collection system is \$3,300 every three years.

| | | |
|---------|---------------------------|----------------|
| \$3,300 | Annual Equivalent Cost is | <u>\$1,100</u> |
|---------|---------------------------|----------------|

Financial Assurance Calculations

Postclosure (annual)

| | |
|---|-----------------|
| Maintenance of Cap, Erosion Control, etc. | \$2,200 |
| Inspections/Reporting | \$6,000 |
| Explosive Gas Monitoring | \$1,200 |
| Monitoring Well Sampling and Testing | \$4,600 |
| Financial Assurance | \$1,700 |
| Leachate Treatment, Testing, etc. | \$11,000 |
| Cleaning Collection System (annual cost) | \$1,100 |
| | <u>\$27,800</u> |

Total Postclosure Costs

| | | |
|----------------|----------|-------------------|
| \$27,800 /year | 14 years | <u>\$ 389,200</u> |
|----------------|----------|-------------------|





Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

SECTION 1: FACILITY INFORMATION

(please print or type)

Information Requested

Facility Name: Grundy County Sanitary Landfill Permit Number: 38-SDP-01-75C

Permitted Agency/Entity: Grundy County Landfill 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 | \$389,200 | February 25, 2025 |
| 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, 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" | April 1997 | Closure <input type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/> | \$ 478,144 |

*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> | \$ 486,457 | \$ 478,144 | \$ 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 \$389,200 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: Heidi Nederhoff Title: Chair, Grundy Co. Board of Supervisors

Agency/Entity: Grundy County Landfill Commission

Address: 706 G Avenue

City: Grundy Center State: IA Zip: 50638

Telephone: 319-824-5813 Fax: 319-824-6098

Email Address: heidi.nederhoff@grundycountyiowa.gov

Signature of Official:  Date: 3/3/25

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