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**LOUGHLIN
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March 17, 2025

**Chad Stobbe
Energy and Waste Management Bureau
Iowa Department of Natural Resources
Wallace State Office Building
502 E. 9th ST.
Des Moines, IA 50319**

**Re: Cherokee County Sanitary Landfill - Cherokee County Solid Waste
Commission
Financial Assurance Report
Permit # 18-SDP-010-75**

Dear Mr. Stobbe:

I represent the Cherokee County Solid Waste Commission, operator of the Cherokee County Sanitary Landfill. Enclosed please find the following:

- Municipal Solid Waste Sanitary Landfill Local Government Guarantee Financial test and CFO Letter
- Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form-Revised

I believe this should satisfy the current fiscal year Financial Assurance requirements for Cherokee County. If anything, else is needed, please advise and thank you.

Very truly,

LOUGHLIN LAW FIRM

BY: John P. Loughlin

JPL/lw

**Tim Buelow, SCS Engineers, 1690 All State Court, Suite 100, West Des Moines, IA 50265
Cherokee County Solid Waste Commission, %Tony Agnitsch, 1705 Linden St, Cherokee,
IA 51012**

**MUNICIPAL SOLID WASTE SANITARY LANDFILL
LOCAL GOVERNMENT FINANCIAL TEST &
CFO LETTER**

[Enter Date]

Iowa Department of Natural Resources
Planning, Permitting & Engineering Services
Wallace State Office Building
502 East 9th Street
Des Moines, IA 50319

Dear Sir or Madam:

I am the chief financial officer for [~~Cherokee County, Iowa~~], herein referred to as the "Owner". This letter is in support of the Owner's use of the Financial Test to demonstrate financial assurance for closure and/or postclosure care costs, as specified in IAC 567 Chapter 113.14(3) and 113.14(4).

The Owner is the owner and operator of the following municipal solid waste sanitary landfill(s) for which financial assurance for closure and/or postclosure care is demonstrated through the financial test, as specified in IAC 567 Chapter 113.14(6)"f":

Facility Name: Cherokee County Landfill

Address: 1805 Linden St., Cherokee, Iowa 51012

Permit No: 18-SDP-01-75

The current closure and/or postclosure care cost estimate, in accordance with IAC 567 Chapter 113.14(3) and 113.14(4), are shown below for each facility covered by the Financial Test:

Closure cost to be assured: \$ 2,864,313

Postclosure cost to be assured: \$ 1,792,240

The Owner meets or exceeds the financial test criteria as shown below in [insert Alternative I or Alternative II] and agrees to comply with the requirements, as specified in subrule 113.14(6)"f".

[Note: Fill in and attach either Alternative I if meeting the bond ratings or Alternative II if meeting the financial ratios of IAC 567 113.14(6)"f"(1)]

As chief financial officer for the Owner, I hereby certify that the information provided in this letter is true to the best of my knowledge and that this letter is being submitted in accordance with IAC 567 Chapter 113.14(6)"f" for the Local Government Financial Test.

Signature: Kris Glienke

Name: Kris Glienke

Date: 3/17/2025

The figures for the following items are derived from the Owner's independently audited, year-end financial statements/audit report for the latest completed fiscal year, ended [Fiscal year end date].

Alternative I

1. Sum of the current closure and/or postclosure cost estimates being assured by the Financial Test	\$	\$
	From most recent annual auditor's report	From 2nd most recent annual auditor's report
2. Total Revenues	\$ 14,672,569	\$ 15,067,183
3. Total Expenditures	\$ 14,915,566	\$ 17,226,932
4. Current bond rating of most recent outstanding general obligation bonds		
Must be able to answer "Yes" or "True" to the following	Yes/ True	No/ False
5. Has evidence been provided of most recent bond rating?	X	
6. Are outstanding general obligation bonds rated at least Aaa, Aa, A, or Baa, as issued by Moody's or AAA, AA, A or BBB, as issued by Standard & Poor's?	X	
7. There are no outstanding general obligation bonds that are currently in default.	X	
8. 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	
9. Have financial statements (audit) been prepared in conformity with Generally Accepted Accounting Principles or with Other Comprehensive Basis of Accounting?	X	
10. Is line 3 less than line 2 in each of the past two years?	X	
11. If answered "no" to line 10, line 3 does not exceed line 2 by more than 5 percent in each of the past two years.	—	
12. Is line 1 less than 43 percent of line 2?	X	
13. 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	
14. 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.



Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

SECTION 1: FACILITY INFORMATION

(please print or type)

Information Requested

Facility Name: Cherokee County Solid Landfill Permit Number: 18-SDP-010-75
 Permitted Agency/Entity: Cherokee County Solid Waste Commission

SECTION 2: CLOSURE/POSTCLOSURE OR CORRECTIVE ACTION COST ESTIMATES

Information Requested	Cost Estimate	Date of Cost Estimate
Updated Closure Cost Estimate	\$ 2,864,313	03/12/2025
Updated Postclosure Cost Estimate	\$ 1,792,239	03/12/2025
Initial or Updated Corrective Action Cost Estimate	\$ 48,355	03/12/2025

*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	3,155,978
Amount of waste disposed of at the facility during the prior fiscal year	20,527

SECTION 4: PROOF OF COMPLIANCE

Publicly Owned Municipal Solid Waste Landfills

(ATTACH AUDIT REPORT)

Owner's Most Recent Annual Audit Report
 Prepared by: Williams & Company PC
 For fiscal year ending: 06/30/2024

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"	July 10, 1997	Closure <input checked="" type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input checked="" type="checkbox"/>	\$3,521,339
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"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$

*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>	\$555,888	\$576,415	\$20,527
Postclosure Account Balance <i>(see formula below)</i>	\$562,966	\$570,961	\$7,995
Or			
Dedicated Fund Balance <i>(see formula below)</i>	\$	\$	\$
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

<p>Closure</p> $\frac{2,864,813 - 555,888}{3,155,978} \times 20,527 = 15,014$	<p>Postclosure</p> $\frac{1,792,240 - 562,966}{3,155,978} = 7,995$
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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: Roman Redig Title: Chairman

Agency/Entity: Cherokee County Solid Waste Commission

Address: 1805 Linden

City: Cherokee State: Iowa Zip: 51012

Telephone: 712-225-3749 Fax: 712-225-2373

Email Address: melissaccsua@netins.net

Signature of Official: X  Date: March 13, 2025

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

March 12, 2025
 File No. 27223105.25

Mr. Roman Redig
 Cherokee County Sanitary Landfill
 1805 Linden Street
 Cherokee, Iowa 51012

Subject: 2025 Financial Assurance
 Cherokee County Sanitary Landfill
 Permit No. 18-SDP-01-75P

Dear Roman:

SCS Engineers (SCS) has completed the 2025 closure, post-closure, and corrective action cost estimates required by the Iowa Code and the Cherokee County Sanitary Landfill (Landfill) permit. The Iowa Department of Natural Resources (DNR) requires the owner/operator of a landfill to have a detailed written estimate, in current dollars, of the cost of hiring a third party to close the facility and conduct post-closure care in compliance with the facility's approved closure/post-closure plan. In addition, financial assurance is required for corrective action activities in compliance with the facility's corrective action plan.

The 2024 closure and post-closure cost estimates for Cells A-1 through A-6 were inflated by the 2025 inflation factor of 1.024 to estimate the 2025 total cost. The original landfill area post-closure cost estimate was divided by 2024's remaining years in post-closure (16) to determine the annual cost (\$15,982). The inflation factor was applied to this cost to determine the 2025 annual cost (\$16,366), then multiplied by the current years remaining in post-closure (15) to calculate the total cost for 2025 (\$245,487). A combination of the approaches above was used to update the cost estimate for corrective action. Lump sum tasks (Tasks 2 and 3) were updated using only the inflation factor. Annual tasks (Task 1) were updated by inflating the annual cost and multiplying by the remaining years in corrective action, which is assumed to be the same as the remaining years in post-closure (15). This results in an overall decrease of 3.22% in estimated corrective action costs. The itemized cost estimates are included in **Attachment A** and a summary can be found in Table 1 below.

Table 1. Closure, Post-Closure and Corrective Action Cost Estimates

Estimate	2024 Total Cost	Inflation Factor	2025 Total Cost
Cells A-1 through A-6 Closure Cost	\$2,797,181	1.024	\$2,864,313
Cells A-1 through A-6 Post-Closure Cost	\$1,510,500	1.024	\$1,546,752
Original Landfill Area Post-Closure Cost	\$255,716	1.024	\$245,487
Corrective Action Cost	\$49,963	1.024	\$48,355
Total	\$4,613,360		\$4,704,908



Mr. Roman Redig
March 12, 2025
Page 2

Included in **Attachment B** is a calculation of the amount to be deposited by the Cherokee County Solid Waste Commission into the closure and post-closure accounts no later than July 30, 2025. The total required deposit is \$23,009. Deposits into the closure and post-closure accounts are required in Iowa Administrative Code (IAC) 567-113.14(8); however, a cash account is not required for corrective action financial assurance, and therefore the corrective action cost estimate is not included in the calculation for the required amount of the deposit.

If you have any questions or comments, please contact us at (515) 631-6160.

Sincerely,



Chris T. Calhoun, EIT
Project Professional
SCS Engineers




Christine L. Collier, P.E.
Senior Project Manager
SCS Engineers

Encl. Attachment A – 2025 Closure, Post-Closure, and Corrective Action Cost Estimates
 Attachment B – Cherokee County Solid Waste Commission Deposit Calculation

IAC/CTC/CLC

cc: John P. Loughlin, Loughlin Law Firm
 Electronic File

Certification

	<p>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.</p> <p><i>Christine L. Collier</i> Christine L. Collier, P.E. Christine L. Collier Date</p> <p>My license renewal date is: December 31, 2025 Pages or sheets covered by this seal: All</p>
	<p>Digitally signed by Christine L. Collier, P.E. Date: 2025.03.12 07:08:47 -05'00'</p>

Attachment A
2025 Closure, Post-Closure, and
Corrective Action Cost Estimates

2025 Closure Cost Estimate - Cells A-1 through A-6

Task ¹	Units	Cost per Unit	Cost Year	Inflation or Update	Unit Cost 2025	Cost of Task
1. Closure and Postclosure Plan Document Revisions	1.0	\$ 10,000	lump sum	2024 INFLATION	\$ 10,240.00	\$ 10,240.00
2. Site Preparation, Earthwork, and Final Grading	1.0	\$ 107,476	lump sum	2024 INFLATION	\$ 110,055.17	\$ 110,055.17
3. Drainage Control Culverts, Piping, and Structures	0.0	\$ -	lump sum	2024 INFLATION	\$ -	\$ -
4. Erosion Control Structures, Sediment Ponds, and Terraces	1.0	\$ 62,135	lump sum	2024 INFLATION	\$ 63,625.79	\$ 63,625.79
5. Final Cap Construction (Composite) ²	16.7	\$ 85,553	per acre	2024 INFLATION	\$ 87,606.69	\$ 1,459,527.47
6. Cap Vegetation Soil Placement ²	16.7	\$ 16,751	per acre	2024 INFLATION	\$ 17,153.47	\$ 285,776.78
7. Cap Seeding, Mulching, and Fertilizing ^{2,3}	41.7	\$ 2,506	per acre	2024 INFLATION	\$ 2,566.15	\$ 106,905.77
8. Monitoring Well, Piezometer, and Gas Control Modifications	1.0	\$ 588,972	lump sum	2024 INFLATION	\$ 603,107.26	\$ 603,107.26
9. Leachate System Cleanout and Extraction Well Modifications	1.0	\$ 21,300	lump sum	2024 INFLATION	\$ 21,811.20	\$ 21,811.20
10. Monitoring Well Installation and Abandonments	0.0	\$ -	lump sum	2024 INFLATION	\$ -	\$ -
11. Facility Modifications to Effect Closed Status	1.0	\$ 1,500	lump sum	2024 INFLATION	\$ 1,536.00	\$ 1,536.00
12. Engineering and Technical Services	1.0	\$ 156,000	lump sum	2024 INFLATION	\$ 159,744.00	\$ 159,744.00
13. Legal, Financial, and Administrative Services	1.0	\$ 26,000	lump sum	2024 INFLATION	\$ 26,624.00	\$ 26,624.00
14. Closure Compliance Certifications and Documentation	1.0	\$ 15,000	lump sum	2024 INFLATION	\$ 15,360.00	\$ 15,360.00
Total Cost of Closure					\$	2,864,313

Notes:

¹ Task items based on the list from 567 IAC 113.14(3)"c"(6). Calculations for each task are contained on the following pages.

² Current area requiring composite final cover: 16.7 acres

³ Current approximate borrow area: 25.0 acres

2025 Post-Closure Cost Estimate - Cells A-1 through A-6

Task ¹	Units	Cost per Unit	Cost Year	Inflation or Update	Unit Cost 2025	Cost of Task
1. General Site Facilities, Access Roads, and Fencing Maintenance	30	\$ 1,167 / year	2024	INFLATION	\$ 1,195	\$ 35,858
2. Cap and Vegetative Cover Maintenance	30	\$ 2,893 / year	2024	INFLATION	\$ 2,963	\$ 88,875
3. Drainage and Erosion Control Systems Maintenance	30	\$ 943 / year	2024	INFLATION	\$ 965	\$ 28,963
4. Groundwater to Waste Separation Systems Maintenance	30	\$ - / year	2024	INFLATION	\$ -	\$ -
5. Gas Control Systems Maintenance	30	\$ 493 / year	2024	INFLATION	\$ 505	\$ 15,145
6. Gas Control Systems Monitoring and Reporting	30	\$ 3,710 / year	2024	INFLATION	\$ 3,799	\$ 113,971
7. Groundwater and Surface Water Monitoring Systems Maintenance	30	\$ 278 / year	2024	INFLATION	\$ 285	\$ 8,542
8. Groundwater and Surface Water Quality Monitoring and Reporting	30	\$ 20,476 / year	2024	INFLATION	\$ 20,968	\$ 629,030
9. Groundwater Monitoring Systems Performance Evaluations and Reports	30	\$ - / year	2024	INFLATION	\$ -	\$ -
10. Leachate Control Systems Maintenance	30	\$ 3,995 / year	2024	INFLATION	\$ 4,091	\$ 122,731
11. Leachate Management, Transportation, and Disposal	30	\$ 5,642 / year	2024	INFLATION	\$ 5,778	\$ 173,337
12. Leachate Control Systems Performance Evaluations and Reports	30	\$ 4,832 / year	2024	INFLATION	\$ 4,948	\$ 148,436
13. Engineering and Technical Services	30	\$ 2,935 / year	2024	INFLATION	\$ 3,005	\$ 90,163
14. Legal, Financial, and Administrative Services	30	\$ 1,000 / year	2024	INFLATION	\$ 1,024	\$ 30,720
15. Financial Assurance, Accounting, Audits, and Reports	30	\$ 1,985 / year	2024	INFLATION	\$ 2,033	\$ 60,979
Total Cost of Postclosure					\$	1,546,752

Notes:

¹ Task items based on the list from 567 IAC 113.14(4)"c"(6). Calculations for each task are contained on the following pages.

² Cells A-1 through A-6 area 16.7 acres

2025 Post-Closure Cost Estimate - Original Landfill Areas

Task ¹	Units	Cost per Unit	Cost Year	Inflation or Update	Unit Cost 2025	Cost of Task
1. General Site Facilities, Access Roads, and Fencing Maintenance	15	\$ - / year	2024	INFLATION	\$ -	\$ -
2. Cap and Vegetative Cover Maintenance	15	\$ 4,538 / year	2024	INFLATION	\$ 4,647	\$ 69,700
3. Drainage and Erosion Control Systems Maintenance	15	\$ - / year	2024	INFLATION	\$ -	\$ -
4. Groundwater to Waste Separation Systems Maintenance	15	\$ - / year	2024	INFLATION	\$ -	\$ -
5. Gas Control Systems Maintenance	15	\$ - / year	2024	INFLATION	\$ -	\$ -
6. Gas Control Systems Monitoring and Reporting	15	\$ - / year	2024	INFLATION	\$ -	\$ -
7. Groundwater and Surface Water Monitoring Systems Maintenance	15	\$ 331 / year	2024	INFLATION	\$ 339	\$ 5,079
8. Groundwater and Surface Water Quality Monitoring and Reporting	15	\$ 9,016 / year	2024	INFLATION	\$ 9,232	\$ 138,481
9. Groundwater Monitoring Systems Performance Evaluations and Reports	15	\$ - / year	2024	INFLATION	\$ -	\$ -
10. Leachate Control Systems Maintenance	15	\$ 693 / year	2024	INFLATION	\$ 709	\$ 10,639
11. Leachate Management, Transportation, and Disposal	15	\$ - / year	2024	INFLATION	\$ -	\$ -
12. Leachate Control Systems Performance Evaluations and Reports	15	\$ 115 / year	2024	INFLATION	\$ 118	\$ 1,773
13. Engineering and Technical Services	15	\$ 1,290 / year	2024	INFLATION	\$ 1,321	\$ 19,814
14. Legal, Financial, and Administrative Services	15	\$ - / year	2024	INFLATION	\$ -	\$ -
15. Financial Assurance, Accounting, Audits, and Reports	15	\$ - / year	2024	INFLATION	\$ -	\$ -
Total Cost of Post closure						\$ 245,487

Notes:

¹ Task items based on the list from 567 IAC 113.14(4)"c"(6). Calculations for each task are contained on the following pages.

² Original Landfill Areas 28.0 acres

³ For the site wide items covered under the Cells A-1 through A-6 postclosure funding for which no change in scope resulted from the addition of the Original Landfill Areas, no additional funding will be required within the Original Landfill Areas post closure financial assurance.

⁴ Years left in Post-Closure Period: 15 Years

2025 Corrective Action Cost Estimate - Cherokee County Sanitary Landfill

Task ¹	Units	Cost per Unit	Cost Year	Inflation or Update	Unit Cost 2025	Cost of Task
1. Corrective Action Groundwater Quality Monitoring and Reporting:	15	\$ 2,741 / year	2024	INFLATION	\$ 2,807	\$ 42,103
2. Remedy Completion Certification and Documentation:	1	\$ 2,700 lump sum	2024	INFLATION	\$ 2,765	\$ 2,765
3. Remedy Decommissioning:	1	\$ 3,405 lump sum	2024	INFLATION	\$ 3,487	\$ 3,487
Total Cost of Corrective Action						\$ 48,355

Notes:

1) Selected remedy is source control with monitored natural attenuation.

2) This calculation is based on a 15 year remedy end date, which represents the end of the 30-year post-closure period for the closed areas of the facility. The remedy end date will be evaluated annually and adjusted if necessary.

3) Estimated remedy end date: 2039

Attachment B
Cherokee County Solid Waste Commission Deposit Calculation

Closure Payment Calculation

\$	2,864,313	=	CE	=	Current Cost For Closure
\$	555,888	=	CB	=	Current Closure Account Balance as of June 30, 2024
	3,155,978	=	RPC	=	Remaining Permitted Capacity (tons) as of June 30, 2024
	20,527	=	TR	=	Total Number of Tons of Solid Waste Disposed of in the Previous Fiscal Year
\$	15,014	=	NP	=	Annual Closure Payment Based on Remaining Permitted Capacity

Post Closure Payment Calculation

\$	1,792,240	=	CE	=	Current Cost For Post Closure
\$	562,966	=	CB	=	Current Post Closure Account Balance as of June 30, 2024
	3,155,978	=	RPC	=	Remaining Permitted Capacity (tons) as of June 30, 2024
	20,527	=	TR	=	Total Number of Tons of Solid Waste Disposed of in the Previous Fiscal Year
\$	7,995	=	NP	=	Annual Post Closure Payment Based on Remaining Permitted Capacity
\$	23,009	=		=	Total Needed by Commission for Closure and Post Closure Fund in 2025
\$	3,586,054	=		=	Total Unfunded Closure and Postclosure Liability