

July 14, 2025

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



**RE: 2025 FINANCIAL ASSURANCE
PAGE COUNTY SANITARY LANDFILL
IDNR PERMIT NO. 73-SDP-01-75P
HLW PN 6047-22A.360**

Dear Ms Klemesrud:

Included with this letter is financial assurance documentation for 2025 for the Page County Sanitary Landfill. Documentation submitted with this letter includes the following:

1. Certified copy of the Closure/Postclosure Cost Estimate
2. Signed "Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form"


The audit for Fiscal Year 2024 for the Page County Sanitary Landfill Association has been filed with the State Auditor and is available on the State Auditor's website.

The remaining landfill capacity has been updated due to the completion of the Phase W-1 Expansion project in 2024.

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, LLC


Douglas J. Luzhetak, P.E.
Project Manager

cc: Brian Ward, Manager, Page County SLF (electronic copy)

CLOSURE COST ESTIMATE

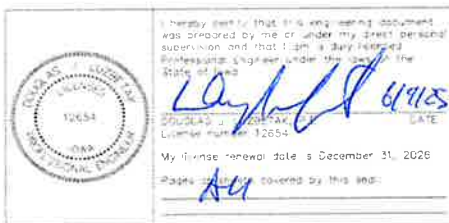
PAGE COUNTY LANDFILL - 2025

Subtitle D Alternative Lined Areas, 1.5 acres

Subtitle D Composite Lined Areas, 17.0 acres

	<u>QUANTITY</u>	<u>UNIT</u>	<u>COST</u>	<u>SUBTOTAL</u>
1. Closure and Post-Closure Plan Document Revisions				
Closure and Post-Closure Plans are now reviewed every five years as a part of the permit renewal process, and modifications to these documents should be minimal			\$1,000.00	
				\$1,000.00
2. Site Preparation, Earthwork and Final Grading				
The operators routinely compact and provide adequate daily and intermediate cover. Additional site preparation for the clay cap is not anticipated. Preparation for the FML cap is included in item #6				
Estimated area	-	acres	None	\$0.00
3. Erosion Control Structures, Sediment Ponds, Terraces, Etc.				
Estimated area	18.5	acres	\$1,000.00	\$18,500.00
4. Infiltration Layer - Subtitle D compliant alternative lined cells				
The final cap design calls for two feet of compacted soil over the alternative lined portion of the site.				
Estimated area	1.5	acres		
Estimated volume of soil	4,840	cubic yards		
Place & compacted	\$ 4.00	\$/cy	\$19,360.00	\$19,360.00
5. Erosion Layer - Subtitle D compliant alternative lined cells				
The final cap design calls for a two foot erosion layer over the infiltration layer				
Estimated area	1.5	acres		
Estimated volume of soil	4,840	cubic yards		
Placing of soil	\$ 3.50	\$/cy	\$16,940.00	\$16,940.00
6. Final Cap Construction - Subtitle D composite lined cells				
The final cap design over the composite lined cells will include a gas control layer gas piping, gas vents, 1.5 ft of infiltration layer, FML, drainage layer, and 2 ft erosion layer				
Estimated area	17.0	acres		
Estimated cost per acre	\$ 135,900			\$2,310,300.00

	<u>QUANTITY</u>	<u>UNIT</u>	<u>COST</u>	<u>SUBTOTAL</u>
7. Cap Seeding, Mulching, and Fertilizing				
Area	18.5	acres		
\$	1,500.00	\$/acre	\$27,750.00	\$27,750.00
8. Monitoring Well, Piezometer and Gas Control Modifications				
Monitoring wells, piezometers or gas control modifications due to closure 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 due to closure are anticipated at this time.			None	\$0.00
10. Monitoring Well Installations and Abandonment				
The IDNR has approved the existing HMSP and additions or changes to the current monitoring wells due to closure are not anticipated at this time			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 - Closure				
Design, bid documents & administration			\$50,000.00	
Staking, inspections & testing			\$50,000.00	
				\$100,000.00
13. Legal, Financial and Administrative Services				
The site is owned and operated by the 28E agency. No additional costs for legal, financial or administrative activities are anticipated due to closure			None	\$0.00
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>				\$2,503,850.00



"Cost estimates have been reviewed and recalculated using actual costs. Therefore, adjustments for inflation were determined to not be applicable for this year's Estimate."

POST CLOSURE COST ESTIMATE

PAGE COUNTY LANDFILL - 2025

The solid waste disposal area is approximately 44.0 acres.
Post-closure currently includes approximately 25.5 acres of closed vertical expansion on unlined areas, 1.5 acres of Subtitle D compliant alternative lined disposal areas, and 17.0 acres of Subtitle D composite lined disposal areas.

	<u>QUANTITY</u>	<u>UNIT</u>	<u>COST</u>	<u>SUBTOTAL</u>
1. General Site Facilities, Access Roads and Fencing Maintenance				
Arrangements will be made with a local individual or business to provide routine inspections and arrange for general site maintenance				
Estimated annual costs		per year	\$500.00	\$500.00
2. Cap and Vegetative Cover Maintenance				
Repairing erosion, settlement, reseeding and periodic fertilizing.				
Repairs will likely be minimal after the initial five years. Estimate has been extrapolated, knowing that all the site will <u>not</u> need cover repairs on an annual basis. Estimate uses 10% of acreage per year.				
Cap repair \$100/ac		per year	\$400.00	
Reseeding and fertilizing \$100/ac		per year	\$400.00	\$800.00
3. Drainage and Erosion Control Systems Maintenance				
Maintaining the terraces and letdown structures				
Erosion control maintenance		per year	\$500.00	\$500.00
4. Groundwater to Waste Separation Systems Maintenance				
The groundwater diversion system gravity flows to a ravine.				
No maintenance is expected				
Maintenance		per year	None	\$0.00
5. Gas Control Systems Maintenance				
With the composite cap on the horizontal expansion, a gas venting system will be required				
Annual maintenance should be minimal				
Estimated annual costs		per year	\$50.00	\$50.00
6. Gas Control Systems Monitoring and Reports				
IDNR rules require quarterly monitoring for methane gas and annual reporting of the results				
Estimated annual costs		per year	\$1,200.00	\$1,200.00
7. Groundwater and Surface Water Monitoring System Maintenance				
Existing monitoring wells will require minimal maintenance.				
Estimated annual costs		per year	\$100.00	\$100.00

		<u>QUANTITY</u>	<u>UNIT</u>	<u>COST</u>	<u>SUBTOTAL</u>
8.	Groundwater and Surface Water Quality Monitoring and Reports				
	Semi-annual monitoring is currently required. Estimated cost is based upon Ch. 113 rules and the current SDP Permit.				
	Monitoring and Testing (semiannually)	\$ 6,080	per event	\$12,160.00	
	AWQR and Semi-Annual Report	\$ 4,350	annually	\$ 4,350.00	
					\$16,510.00
9.	Groundwater Monitoring Systems Performance Evaluations and Reports				
	At this time it is assumed all evaluations and reporting will be included in the AWQR				
			None		\$0.00
10.	Leachate Control Systems Maintenance				
	LCS cleaning of collection pipes every 3 years at an estimated \$3,900/event				
	Annual maintenance rate		per year	\$1,300.00	
					\$1,300.00
11.	Leachate Management, Transportation and Disposal				
	HELP model analysis as detailed in the <i>4.5 Acre New Cell DOP</i> (July 2003) indicates leachate generation rates for a soil cap at 438 gpd. Using this value results in an estimated leachate generation rate of 97.3 gpd/ac for lined areas closed with a soil cap. HELP model analysis for FML caps estimate leachate generation rates following closure will be less than 1 gpd/ac. Using these generation rates results in an estimate of approximately 60,000 gallons of leachte per year from the lined areas on site. There is also leachate/groundwater collection in unlined areas that will contribute an unknown volume of leachate during closure. Use an estimated leachate volume of 450,000 gallons per year for consistency with past financial assurance calculations.				
	Operational costs & pump maintenance	\$ 1,000.00	per year		
	Annual leachate testing	\$ 1,200.00	per year		
	Transportation costs	\$ 7,200.00	per year		
	Disposal at POTW (\$0.015 gal)	\$ 6,750.00	per year		
					\$16,150.00
12.	Leachate Control Systems Performance Evaluations and Reports				
	These are included in the AWQR				
	Annual report		per year	None	
					\$0.00
13.	Facility Inspections and Reports				
	Routine inspections are included as part of the facility maintenance cost.				
	Under Ch 113 rules, engineering inspections are no longer required.			None	
					\$0.00
14.	Engineering and Technical Services				
	Additional engineering or other technical services should be minimal.				
			per year	\$400.00	
					\$400.00
15.	Financial Assurance, Accounting, Audits and Reports				
	The postclosure costs and an audit must be completed annually for Financial Assurance.				
			per year	\$2,000.00	
					\$2,000.00

<u>QUANTITY</u>	<u>UNIT</u>	<u>COST</u>	<u>SUBTOTAL</u>
<u>ANNUAL POST-CLOSURE COSTS ESTIMATE</u>			\$39,510.00
<u>30 YEAR POST-CLOSURE COSTS ESTIMATE</u>			\$1,185,300.00



"Cost estimates have been reviewed and recalculated using actual costs. Therefore, adjustments for inflation were determined to not be applicable for this year's Estimate."



Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

SECTION 1: FACILITY INFORMATION

(please print or type)

Information Requested

Facility Name: Page County Sanitary Landfill Permit Number: 73-SDP-01-75P
Permitted Agency/Entity: Page County Sanitary Landfill Association

SECTION 2: CLOSURE/POSTCLOSURE OR CORRECTIVE ACTION COST ESTIMATES

Information Requested	Cost Estimate	Date of Cost Estimate
Updated Closure Cost Estimate	\$2,503,850	June 9, 2025
Updated Postclosure Cost Estimate	\$1,185,300	June 9, 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	120,927*
Amount of waste disposed of at the facility during the prior year	15,192

*Permitted capacity updated due to completion of Phase W-1 in 2024

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, 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 checked="" type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/>	\$ 2,811,883

*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>	\$ 2,657,033	\$ 2,811,883	\$ 109,658
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

Y = 8 YEARS (Phase W-1 approved for waste disposal in 2024 which reset 10 year pay in period; however, in this case Y calculated as: 120,927 tons capacity remaining divided by 15,192 tons of waste received during FY 24 = 8 years).

Projected Deposit

$$\begin{aligned} &= (\$3,689,150 - \$2,811,883) / 8 \text{ years} \\ &= \underline{\underline{\$109,658}} \end{aligned}$$

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: Brian Ward Title: Manager

Agency/Entity: Page County Sanitary Landfill Association

Address: 2032 N Avenue

City: Clarinda State: IA Zip: 51632

Telephone: 712-542-4215 Fax: 712-542-5858

Email Address: pageland@heartland.net

Signature of Official:  Date: 7/14/2025

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