Mayor: Randy Watts

LOGAN

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UTAH DIVISIUN OF SOLID & HAZARDOUS WASTE 2012.00452

January 31, 2012

Utah Division of Environmental Quality Division of Solid and Hazardous Waste P.O. Box 144880 Salt Lake City, UT 84114-4880

Attention: Scott T. Anderson, Director

Subject: Annual Landfill Report 2011

I am pleased to submit the attached Logan City Sanitary Landfill Annual Report. This report contains the completed Solid Waste Facility Annual Report Forms from the Department of Environmental Quality Division of Solid and Hazardous Waste, and additional pertinent information to Logan City Landfill operations.

This report includes the Class I Solid Waste Annual Report Form, the Class IVb Solid Waste Annual Report Form, the Compost Facility Annual Report Form, an Executive Summary, Attachments I – IV and Appendices A and B.

Attachments:

- I. Financial Assurance
- II. Ground Water Monitoring Report
- III. Explosive Gas Monitoring Report
- IV. Training Report

Appendices:

- A. Tonnage Report
- B. Calculations and References

If you have any questions regarding this report, please feel free to call Issa Hamud at (435) 716-9752

Sincerely,

Randy Watts Mayor

SOLID WASTE LANDFILL ANNUAL REPORT

For Calendar year 2011

	24,903.00 raste includes all waste going	to a Class IV or VI landfill	cell	24,903.00		X	ı
ndustriai C/D*	04.002.02			**********		 	ا
Aunicipal ndustrial						[.	<u></u>
4	In-State	Out-o	f-State				Cubic Yard
Vaste Type	• 0	Waste Origin	F. C	Total	l		easurement
							
Annual Dis	DOSAL (Tons received at th	e facility for disposal)			 		• •
	Class IIIa	▼ Class IVb			Date Clo	scu.	
	Class II	Class IVa	┌ cı	ass VI	the ye		
	Class I	Class IIIb	r cı	ass V	4 .	-	ed during
acility 1 y	e and Status						
		ddress:	·				
	City:	(Number &	& Street, Box and/ Utah	*	de:		
	Owner Mailing Add	***************************************					
	Name:			Phone No.:			
<u>Opera</u>	tor (Complete this section on	ly if the operator is not an	employee of the (Owner shown above)			
	Phone No.: (435)71	6-9752	Contact's Em	ail Address: <u>issa.</u>	hamud@loga	inutah.c	org
	Contact's Mailing A	ddress: <u>450 N 1000 V</u>	V				
	Contact Name: Issa	l lamud	C	ontact Title: En	vironmental	Directo	<u></u>
	City: Logan	State:	Utah	Zip Co	ie: <u>84323-1</u>		
	Owner Maning Aud		& Street, Box and	or Route)			
	Owner Mailing Add	n		1 none (40 (45.	27710-3000		
<u> </u>	_			Phone No.: (43:	5716-0000		
Owne	County: Cache			Perm	it Number: 9	432KZ	
						422D2	
		•	•	·			
Facili	ty Mailing Address: 450		et, Box and/or Ro	utel			
	ty Name: Logan City						

Page 1 of 2

Recycling	
Material Recycled:	Reported in Tons Cubic Yards
Utah Disposal Fee	
Disposal fee required to be paid to State Yes 7	No 🔀 (If yes please show fees paid below)
Municipal: Industrial:	C/D: Annual:
Municipal, Industrial and C/D are fees paid by Commer	rcial Facilities. Annual fee is paid by facilities operated by a municipali
Current Landfill Remaining Capacity	
Tons: <u>374,207.00</u> Cubic Yards:	Acre: Years:
Acres Currently Open: 5.00	Acres Currently Closed:
Financial Assurance	
Current Closure Cost Estimate: \$6,916,481.94	
Current Post-Closure Cost Estimate: \$960,772.69	
Current Amount or Balance in Mechanism: \$1,645,005.00 (If facility permit has been renewed and if balance does not equal or) r exceed total for closure and post-closure care please contact the Divis
Current Financial Assurance Mechanism: Government T (ie. Bond, Trust Fund, Corp	Frust and Investment Fund orate or government Test etc.)
Current Financial Assurance Mechanism Holder: PTIF A (ie. Name of Bond Company	y, Bank etc. Account number)
<u>Financial Assurance</u> : Each facility must recalculate the cost of closure at The inflation factor can be found on the Division web page. Facilities the account statement.	at are using a trust account should include a copy of the most recent
Note Facilities using "Local Government Financial Test" or the "Coinformation required in R315-309-8(4) or R315-309-9(3) each y	
Other Reports and Information to be Submitted with	Annual Report
Ground Water Monitoring: Class I and V landfills only.	Check if exempt
Explosive Gas Monitoring: Class I, II and V landfills only	Check if exempt
Does the facility have a landfill gas collection system	Yes
If yes please briefly describe use of gas, e.g., flared or used	d for electricity generation.
Training Report A report of all training programs or proce	edures completed by facility personnel during the year.
Signature: Offmum	Date: 1-19-2012
ignature should be by an executive officer, general partner, proprietor, elected office ust meet the requirements of the solid waste rules (UAC R315-310-2(4)(d)).	

Hansen, Bradshaw, Malmrose & Erickson

A Professional Corporation
CERTIFIED PUBLIC ACCOUNTANTS

559 West 500 South Bountiful, Utah 84010 801-296-0200 Fax 801-296-1218

E. Lynn Hansen, CPA Clarke R. Bradshaw, CPA Gary E. Malmrose, CPA Edwin L. Erickson, CPA Michael L. Smith, CPA Jason L. Tanner, CPA

Robert D. Wood, CPA Aaron R. Hixson, CPA Ted C. Gardiner, CPA Jeffrey B. Miles, CPA

Members of the American Institute of Certified Public Accountants

Members of the Private Company Practice Section Mayor and City Council Logan City, Utah

We have performed the procedures enumerated below, which were agreed to by Logan City, Utah ("the City") solely for the information and use of management of the City. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed and our findings are as follows:

- 1. We confirmed that the City's financial statements were prepared in accordance with Generally Accepted Accounting Principles (GAAP) as of and for the year ended June 30, 2011.
- 2. We confirmed that the City has not operated at a deficit equal to 5% or more, of the total annual revenue in each of the past two fiscal years (June 30, 2011 and 2010).
- 3. We confirmed that the City has not received an adverse opinion, disclaimer of opinion, or other qualified opinion on its audited financial statements as of and for the year ended June 30, 2011.
- 4. We determined that the City's outstanding general obligation bonds are secured or have a rating not lower than Baa as issued by Moody's or BBB as issued by Standard and Poor's at June 30, 2011.

We did not perform an examination on compliance with the above criteria, the objective of which would be an expression of an opinion on compliance with the criteria. Had we performed an examination, other matters may have come to our attention that would have been reported to you.

This report is intended solely for the information and use by management, the Mayor and City Council of Logan City, Utah, and the Utah Department of Environmental Quality and is not intended to be and should not be used by anyone other than these specified parties.

Hangen, Bradshaw, Malnrose & Erickson, P.C.



January 9, 2012

Doug Taylor, Geologist/Environmental Scientist
Department of Environmental Quality
195 N 1950 W
P.O. Box 144880
Salt Lake City, UT 84114-4880

Dear Mr. Taylor:

I am submitting the following information to meet the financial assurance requirements for closure and post-closure costs at the Logan City Landfill in accordance with the *Utah Solid Waste Permitting and Management Rules* Subsection R315-309-8(4)(a).

Requirement 4(a)(i)

The current cost estimate covered by the financial test is \$7,247,477. The cost estimates used during the year ended June 30, 2011 were prepared by the engineering firm of IGES.

Requirement 4(a)(ii)

The requirements of 8(2) are met as follows:

- 8(2)(a) The City's outstanding general obligation debt is currently rated as Aa2 by Moody's.
- 8(2)(b) Not applicable.
- 8(2)(c) Enclosed is a copy of the City of Logan's audited financial statements, which have been prepared in conformity with Generally Accepted Accounting Principles (GAAP).

8(2)(d) Footnote 15 on page 55 of the City's financial statements makes the necessary references to closure and post-closure costs.

The requirements of 8(6) are met as follows:

- 8(6)(a) The closure and post-closure costs assured by the financial test are below 43% of the City's total annual revenue. The City's total annual revenue for its enterprise and governmental funds for the year ended June 30, 2011 was \$98,165,243. Governmental fund revenues can be found on page 26 of the audited financial statements. Enterprise fund revenues can be found on page 30 of the financial statements. The maximum assurance for Logan City at 43% is \$42,211,054.
- 8(6)(b) The City is not assuring any other environmental obligation through a financial test.

If you have any questions about the information provided, please call.

Sincerely,

Richard Anderson CPA, CFE, CGFM, CPFO

Director of Finance City of Logan

City of Logan Statement of Net Assets June 30, 2011

Current assets: Cash and cash equivalents S 15,144,552 \$ 40,742,322 \$ 56,886,874 Inwestments 4,587,260 9,172,963 13,760,223 Inwestments 4,587,260 9,172,963 13,760,223 Accounts receivable (net of allowance) 1,056,823 3,867,055 4,913,676 Property tax receivable 20,687 3,406 24,093 Due from other governmental units 3,160,099 171,683 3,331,782 Prepadi assets 134,925 605,256 612,795 Interest receivable 20,687 3,406 24,093 Due from other governmental units 7,539 605,256 612,795 Internal balances 6441,089 441,089 Internal balances 32,345,167 55,383,774 67,738,941 Noncurrent assets 22,954,661 4,195,331 7,149,792 Cash and cash equivalents 2,954,661 4,195,331 7,149,792 Cash and cash equivalents 2,954,661 4,195,331 7,149,792 Capital assets: 14,195,331 7,149,792 Capital assets: 14,195,331 7,149,792 Capital assets: 14,195,331 7,149,792 Capital assets: 15,172,728 52,060,842 67,23,570 Internal balances 15,17	,	Governmental Activities	Business-type Activities	Total	
Cash and cash equivalents	ASSETS				
Mestments	Current assets:		•		
Accounts receivable (net of allowance) Property, tax receivable Propert	Cash and cash equivalents	S 16,144,552	\$ 40,742,322	\$ 56,886,874	
Property tax receivable	Investments	4,587,260	9,172,963	13,760,223	
Due from other governmental units	Accounts receivable (net of allowance)	1,056,623	3,857,055	4,913,678	
Due from other governmental units	Property.tax receivable	8,074,571	-	8,074,571	
Prepaird assets 134,925 134,925 194,02	Interest receivable	20,687	3,406	24,093	
Inventory	Due from other governmental units	3,160.099	171,683	3,331,782	
Internal balances (341.089) 841.089 Total current assets 32.345,167 55.393,774 87,738,941 Restricted assets: Cash and cash equivalents 2.954,461 4.195,331 7.149,792 Capital assets: C	Prepaid assets	134,925	•	134,925	
Noncurrent assets 32,345,167 55,393,774 87,738,941	inventory	7,539	605,256	612,795	
Noncurrent assets: Restricted assets: Cash and cash equivalents 2.954.461 4,195.331 7,149,792 Deferred costs 194.319 229,560 423,879 Capital assets: Land 16,132,316 7,382,935 23,515,251 Buildings 36,850.528 12,670.270 49,520,798 Improvements other than buildings 12,116,050 91,570,795 103,686,845 Equipment 15,172,728 52,060,842 67,233,570 Infrastructure 38,835,447 38,835,447 Less accumulated depreciation (57,558,145) (64,598,444) (122,155,599) Work in progress 705,957 8,245,708 8,951,665 Total noncurrent assets 65,403,6861 111,756,997 177,160,658 Total assets 97,748,828 167,150,771 264,899,599 LIABILITIES Lasses payable 12,268,812 565,052 1,833,864 Infrast payable 154,244 9,127,232 374,728 Lesses payable 154,244 1,833,844 Notes payable 1,872,000 2,903,000 4,775,000 Total current liabilities 1,878,964 10,742,992 25,380,956 Noncurrent liabilities 1,878,964 3,565,833 64,323,312 Nested in capital assets, net of related debt 46,646,658 83,696,041 30,342,699 Restricted for: 1,039,630 1,397,894 2,437,524 Capital activities 2,766,210 4,049,617 6,315,827 Coher 450,795 4,231,386 6,90,91,349 131,484,936 20,576,627 Unestricted 1,6403,797 4,2341,386 58,756,183 Total net assets 63,091,349 131,484,936 200,576,627	Internal balances	(841,089)			
Restricted assets: Cash and cash equivalents 2,954,461 4,195,331 7,149,792 Deferred costs 194,319 229,560 423,879 Capital assets: Land 16,132,316 7,382,935 23,515,251 Buildings 36,850,528 12,670,270 49,520,798 Improvements other than buildings 12,116,050 91,570,795 103,686,845 Equipment 15,172,728 52,060,842 67,233,570 Infrastructure 38,835,447 38,835,447 38,835,447 Less accumulated depreciation (57,558,145) (64,598,444) (122,156,589) Work in progress 705,957 8,245,708 8,951,665 Total noncurrent assets 65,403,661 111,756,997 177,160,659 Total assets 97,748,828 167,150,771 264,899,599 LIABILITES Current liabilities: 2,820,983 7,146,921 9,967,904 Deferred revenue 8,270,964 787 8,271,751 Compensated absences 1,268,812 555,052 1,833,864 Interest payable 247,496 127,232 374,728 Leases payable 154,244 154,244 Notes payable 3,465 1,274,292 25,380,956 Bonds payable 1,872,000 2,903,000 4,775,000 Total current liabilities: 14,637,964 10,742,992 25,380,956 Noncurrent liabilities: 2,838,660 20,733,065 33,571,525 Laases payable 659,798 659,798 Bonds payable 12,838,660 20,733,065 33,571,525 Laases payable 12,838,660 20,733,065 33,571,525 Laases payable 12,838,660 20,733,065 33,571,525 Laases payable 14,019,515 24,922,814 38,942,356 Total noncurrent liabilities 14,019,515 24,922,814 38,942,356 Total incurrent liabilities 28,857,479 35,665,833 64,323,312 NET ASSETS Invested in capital assets, net of related debt Restricted for: Capital activities 2,766,210 4,049,617 6,815,827 Capital activities 2,766,210 4,049,617 6,815,827 Chapter 450,795 - 1,784,259 - 1,784,259 Chier 450,795 - 1,784,259 - 1,784,259 Chier 640,797 42,341,386 58,745,183 Total net assets 66,091,349 131,464,938 200,576,287	Total current assets	32,345,167	55,393,774	87,738,941	
Cash and cash equivalents 2,954,461 4,195,331 7,149,792 Deferred costs 194,319 22,9560 423,879 Capital assets: 36,850,528 12,670,270 49,520,798 Buildings 36,850,528 12,670,270 49,520,798 Improvements other than buildings 12,116,050 91,570,795 103,686,845 Equipment 15,172,728 52,060,842 67,233,570 Infrastructure 38,835,447 - 38,835,447 - 38,835,447 Less accumulated depreciation (57,558,145) (64,598,444) (122,156,589) Work in progress 705,957 8,245,708 8,981,665 Total noncurrent assets 65,403,661 111,756,997 177,180,658 Total assets 97,748,828 167,150,771 284,899,599 LIABILITIES Current liabilities 2,820,983 7,146,921 9,967,904 Deferred revenue 8,270,964 787 8,271,751 Compensated absences 1,228,812 565,052 1,833,861 Interest payable <td< td=""><td>Noncurrent assets:</td><td></td><td></td><td></td></td<>	Noncurrent assets:				
Deferred costs	Restricted assets:				
Capital assets: Land 16, 132, 316 7, 382, 935 23, 515, 251 Buildings 36, 850, 528 12, 670, 270 49, 520, 798 Improvements other than buildings 12, 116,050 91, 570,795 103, 686, 845 Equipment 15, 172, 728 52,060,842 67, 233,570 Infrastructure 38, 835,447 38, 835,447 38, 835,447 Less accumulated depreciation (57, 558, 145) (64, 598, 444) (122, 156, 589) Work in progress 705, 957 8, 245, 708 8, 951, 665 Total noncurrent assets 65, 403, 661 111, 756, 997 177, 160, 658 Total assets 97, 748, 828 167, 150, 771 264, 899, 599 LIABILITIES 2 2, 820, 983 7, 146, 921 9, 967, 904 Deferred revenue 8, 270, 964 787 8, 271, 751 Compensated absences 1, 288, 812 565, 052 1, 833, 864 Interest payable 24, 446 127, 232 374, 728 Leases payable 3, 465 3, 465 3, 465 Bonds payable	Cash and cash equivalents	2,954,461	4,195,331	7,149,792	
Land	Deferred costs	194,319	229,560	423,879	
Buildings 36,850,528 12,670,270 49,520,788 Improvements other than buildings 12,116,050 91,570,795 103,686,845 Equipment 15,72,728 52,060,842 67,233,570 Infrastructure 38,835,447 - 38,835,447 - 38,835,447 Less accumulated depreciation (57,558,145) (64,598,444) (122,156,589) Work in progress 705,957 8,245,708 8,951,665 Total noncurrent assets 65,403,661 111,755,997 177,160,658 Total assets 97,748,628 167,150,771 264,899,599 LIABILITIES Current liabilities 2,820,983 7,146,921 9,967,904 Deferred revenue 8,270,964 787 8,271,751 Compensated absences 1,268,812 565,052 1,833,864 Interest payable 247,496 127,232 374,728 Leases payable 154,244 154,244 Notes payable 1,872,000 2,903,000 4,775,000 Total current liabilities 32,1,257 <t< td=""><td>Capital assets:</td><td></td><td></td><td></td></t<>	Capital assets:				
Improvements other than buildings	Land	16,132,316	7,382,935		
Equipment 15,172,728 52,060,842 67,233,570 Infrastructure 38,835,447 38,835,447 22,156,589 Work in progress 705,957 8,245,708 8,951,665 Total noncurrent assets 65,403,661 111,756,997 177,160,658 Total assets 97,748,828 167,150,771 264,899,599	Buildings	36,850,528	12,670,270	49,520,798	
Infrastructure	Improvements other than buildings	12.116,050	91,570,795	103,686,845	
Less accumulated depreciation (57,558,145) (64,598,444) (122,156,589) Work in progress 705,957 8,245,708 8,951,665 Total noncurrent assets 65,403,661 111,756,997 177,160,658 Total assets 97,748,828 167,150,771 264,899,599 LIABILITIES Current liabilities: Accrued liabilities 2,820,983 7,146,921 9,967,904 Deferred revenue 8,270,964 787 8,271,751 Compensated absences 1,268,812 565,052 1,833,864 Interest payable 247,496 127,232 374,728 Leases payable 3,465 - 154,244 Notes payable 1,872,000 2,903,000 4,775,000 Total current liabilities 14,637,964 10,742,992 25,380,956 Noncurrent liabilities 321,257 162,561 483,818 Leases payable 859,798 - 859,798 Bonds payable 12,838,460 20,733,065 33,571,525 Leases payab	• •		52,060,842		
Work in progress 705,957 8,245,708 8,951,665 Total noncurrent assets 65,403,661 111,756,997 177,160,658 Total assets 97,748,828 167,150,771 264,899,599 LIABILITIES Current liabilities: Accrued liabilities 2,820,983 7,146,921 9,967,904 Deferred revenue 8,270,964 787 8,271,751 Compensated absences 1,268,812 565,052 1,833,864 Interest payable 247,496 127,232 374,728 Leases payable 3,465 - 3,465 Bonds payable 1,872,000 2,903,000 4,775,000 Total current liabilities 321,257 162,561 483,818 Leases payable 859,798 - 859,798 Bonds payable 12,838,460 20,733,065 33,571,525 Landfill closure/post-closure costs - 4,027,215 4,027,215 Total innocurrent liabilities 14,019,515 24,922,841 38,942,356 Total l	Infrastructure	38,835,447	-		
Total noncurrent assets 65,403,661 111,756,997 177,160,658 Total assets 97,748,828 167,150,771 264,899,599 LIABILITIES Current liabilities Accrued liabilities Accrued liabilities Deferred revenue 8,270,964 787 8,271,751 Compensated absences 1,268,812 565,052 1,833,864 Interest payable 247,496 127,232 374,728 Leases payable 3,465 - 3,465 Bonds payable 1,872,000 2,903,000 4,775,000 Total current liabilities 321,257 162,561 483,818 Leases payable 859,798 - 859,798 Bonds payable 12,838,460 20,733,065 33,571,525 Landfill closure/post-closure costs - 4,027,215 4,027,215 Total noncurrent liabilities 14,019,515 24,922,841 38,942,356 Total liabilities 28,657,479 35,665,833 64,323,312 <td cols<="" td=""><td>•</td><td></td><td>•</td><td></td></td>	<td>•</td> <td></td> <td>•</td> <td></td>	•		•	
Total assets 97,748,828 167,150,771 264,899.599	• =				
LIABILITIES Current liabilities: 2,820,983 7,146,921 9,967,904 Accrued liabilities 2,820,983 7,146,921 9,967,904 Deferred revenue 8,270,964 787 8,271,751 Compensated absences 1,268,812 565,052 1,833,864 Interest payable 247,496 127,232 374,728 Leases payable 3,465 - 3,465 Bonds payable 1,872,000 2,903,000 4,775,000 Total current liabilities: 321,257 162,561 483,818 Leases payable 859,798 - 859,798 Bonds payable 12,838,460 20,733,065 33,571,525 Landfill closure/post-closure costs - 4,027,215 4,027,215 Total noncurrent liabilities 14,019,515 24,922,841 38,942,356 Total liabilities 28,657,479 35,665,833 64,323,312 NET ASSETS Invested in capital assets, net of related debt 46,646,658 83,696,041 130,342,699 <	The state of the s				
Current liabilities: 2,820,983 7,146,921 9,967,904 Deferred revenue 8,270,964 787 8,271,751 Compensated absences 1,268,812 565,052 1,833,864 Interest payable 247,496 127,232 374,728 Leases payable 154,244 - 154,244 Notes payable 3,465 - 3,465 Bonds payable 1,872,000 2,903,000 4,775,000 Total current liabilities 14,637,964 10,742,992 25,380,956 Noncurrent liabilities 321,257 162,561 483,818 Leases payable 859,798 - 859,798 Bonds payable 12,838,460 20,733,065 33,571,525 Landfill closure/post-closure costs - 4,027,215 4,027,215 Total noncurrent liabilities 14,019,515 24,922,841 38,942,356 Total liabilities 28,657,479 35,665,833 64,323,312 NET ASSETS Invested in capital assets, net of related debt 46,646,658 83,696,04	Total assets	97,748,828	167,150,771	264,899,599	
Accrued liabilities 2,820,983 7,146,921 9,967,904 Deferred revenue 8,270,964 787 8,271,751 Compensated absences 1,268,812 565,052 1,833,864 Interest payable 247,496 127,232 374,728 Leases payable 154,244 - 154,244 Notes payable 3,465 - 3,465 Bonds payable 1,872,000 2,903,000 4,775,000 Total current liabilities: - 162,561 483,818 Compensated absences 321,257 162,561 483,818 Leases payable 859,798 - 859,798 Bonds payable 12,838,460 20,733,065 33,571,525 Landfill closure/post-closure costs - 4,027,215 4,027,215 Total inoncurrent liabilities 14,019,515 24,922,841 38,942,356 Total liabilities 28,657,479 35,665,833 64,323,312 NET ASSETS Invested in capital assets, net of related debt 46,646,658 83,696,041 <	LIABILITIES				
Deferred revenue 8,270,964 787 8,271,751 Compensated absences 1,268,812 565,052 1,833,864 Interest payable 247,496 127,232 374,728 Leases payable 154,244 - 154,244 Notes payable 3,465 - 3,465 Bonds payable 1,872,000 2,903,000 4,775,000 Total current liabilities: - 321,257 162,561 483,818 Leases payable 859,798 - 859,798 Bonds payable 12,838,460 20,733,065 33,571,525 Landfill closure/post-closure costs - 4,027,215 4,027,215 Total noncurrent liabilities 14,019,515 24,922,841 38,942,356 Total liabilities 14,019,515 24,922,841 38,942,356 Total noncurrent liabilities 14,019,515 24,922,841 38,942,356 Total liabilities 2,8657,479 35,665,833 64,323,312 NET ASSETS Invested in capital assets, net of related debt Restricted for:	Current liabilities:				
Compensated absences 1,268,812 565,052 1,833,864 Interest payable 247,496 127,232 374,728 Leases payable 154,244 - 154,244 Notes payable 3,465 - 3,465 Bonds payable 1,872,000 2,903,000 4,775,000 Total current liabilities: - 0,000 0,000 4,775,000 Noncurrent liabilities: - 1,832,964 10,742,992 25,380,956 Noncurrent liabilities: - 1,000,000 1,000,000 4,775,000 2,000,000 4,775,000 Noncurrent liabilities: - 1,000,000 1,000,000 4,000,000 4,000,000 2,000,000 4,000,000 5,000,000 5,000,000 4,000,000 4,000,000 5,000,000 4,000,000 4,000,000 4,000,000 4,000,000 4,000,000 4,000,000 4,000,000 4,000,000 4,000,000 4,000,000 4,000,000 4,000,000 4,000,000 4,000,000 4,000,000 4,000,000 4,000,000 4,000,000 4,000,000	Accrued liabilities	2,820,983	7,146,921	9,967,904	
Interest payable 247,496 127,232 374,728 Leases payable 154,244 - 154,244 Notes payable 3,465 - 3,465 Bonds payable 1,872,000 2,903,000 4,775,000 Total current liabilities 14,637,964 10,742,992 25,380,956 Noncurrent liabilities 2 5,798 - 859,798 Leases payable 859,798 - 859,798 Bonds payable 12,838,460 20,733,065 33,571,525 Landfill closure/post-closure costs - 4,027,215 4,027,215 Total noncurrent liabilities 14,019,515 24,922,841 38,942,356 Total liabilities 14,019,515 24,922,841 38,942,356 Total liabilities 14,019,515 24,922,841 38,942,356 Total noncurrent liabilities 14,019,515 24,922,841 38,942,356 Total noncurrent liabilities 14,019,515 24,922,841 38,942,356 Total noncurrent liabilities 14,019,515 24,922,841 38,942,356 <td>Deferred revenue</td> <td>8,270,964</td> <td>787</td> <td>8,271,751</td>	Deferred revenue	8,270,964	787	8,271,751	
Leases payable 154,244 154,244 Notes payable 3,465 - 3,465 Bonds payable 1,872,000 2,903,000 4,775,000 Total current liabilities 14,637,964 10,742,992 25,380,956 Noncurrent liabilities: Compensated absences 321,257 162,561 483,818 Leases payable 859,798 - 859,798 859,798 Bonds payable 12,838,460 20,733,065 33,571,525 Landfill closure/post-closure costs - 4,027,215 4,027,215 Total noncurrent liabilities 14,019,515 24,922,841 38,942,356 Total liabilities 14,019,515 24,922,841 38,942,356 Total liabilities 28,657,479 35,665,833 64,323,312 NET ASSETS Invested in capital assets, net of related debt Restricted for: 10,039,630 1,397,894 2,437,524 Capital activities 2,766,210 4,049,617 6,815,827 Redevelopment 1,784,259 - 1,784,259 Other 450,795 -	Compensated absences	1,268,812	565,052	1,833,864	
Notes payable 3,465 - 3,465 Bonds payable 1,872,000 2,903,000 4,775,000 Total current liabilities 14,637,964 10,742,992 25,380,956 Noncurrent liabilities: Compensated absences 321,257 162,561 483,818 Leases payable 859,798 - 859,798 Bonds payable 12,838,460 20,733,065 33,571,525 Landfill closure/post-closure costs - 4,027,215 4,027,215 Total noncurrent liabilities 14,019,515 24,922,841 38,942,356 Total liabilities 28,657,479 35,665,833 64,323,312 NET ASSETS Invested in capital assets, net of related debt Restricted for: 1,039,630 1,397,894 2,437,524 Capital activities 2,766,210 4,049,617 6,815,827 Redevelopment 1,784,259 - 1,784,259 Other 450,795 - 450,795 Unrestricted 16,403,797 42,341,386 58,745,183 Total net assets<	Interest payable	247,496	127,232	374,728	
Bonds payable 1,872,000 2,903,000 4,775,000 Total current liabilities 14,637,964 10,742,992 25,380,956 Noncurrent liabilities: Compensated absences 321,257 162,561 483,818 Leases payable 859,798 - 859,798 Bonds payable 12,838,460 20,733,065 33,571,525 Landfill closure/post-closure costs - 4,027,215 4,027,215 Total noncurrent liabilities 14,019,515 24,922,841 38,942,356 Total liabilities 28,857,479 35,665,833 64,323,312 NET ASSETS Invested in capital assets, net of related debt Restricted for: 46,646,658 83,696,041 130,342,699 Restricted for: 1,039,630 1,397,894 2,437,524 Capital activities 2,766,210 4,049,617 6,815,827 Redevelopment 1,784,259 - 1,784,259 Other 450,795 - 450,795 Unrestricted 16,403,797 42,341,386 58,745,183	Leases payable	154,244	-	154,244	
Total current liabilities 14,637,964 10,742.992 25,380,956 Noncurrent liabilities: Compensated absences 321,257 162,561 483,818 Leases payable 859,798 - 859,798 Bonds payable 12,838,460 20,733,065 33,571,525 Landfill closure/post-closure costs - 4,027,215 4,027,215 Total noncurrent liabilities 14,019,515 24,922,841 38,942,356 Total liabilities 28,657,479 35,665,833 64,323,312 NET ASSETS Invested in capital assets, net of related debt 46,646,658 83,696,041 130,342,699 Restricted for: - 1,039,630 1,397,894 2,437,524 Capital activities 2,766,210 4,049,617 6,815,827 Redevelopment 1,784,259 - 1,784,259 Other 450,795 - 450,795 Unrestricted 16,403,797 42,341,386 58,745,183 Total net assets 69,091,349 131,484,938 200,576,287	Notes payable	3,465	•	3,465	
Noncurrent liabilities: Compensated absences 321,257 162,561 483,818 Leases payable 859,798 - 859,798 Bonds payable 12,838,460 20,733,065 33,571,525 Landfill closure/post-closure costs - 4,027,215 4,027,215 Total noncurrent liabilities 14,019,515 24,922,841 38,942,356 Total liabilities 28,657,479 35,665,833 64,323,312 NET ASSETS Invested in capital assets, net of related debt 46,646,658 83,695,041 130,342,699 Restricted for: Debt service 1,039,630 1,397,894 2,437,524 Capital activities 2,766,210 4,049,617 6,815,827 Redevelopment 1,784,259 - 1,784,259 Other 450,795 - 450,795 Unrestricted 16,403,797 42,341,386 58,745,183 Total net assets 69,091,349 131,484,938 200,576,287	Bonds payable	1,872,000	2,903,000	4,775,000	
Compensated absences 321,257 162,561 483,818 Leases payable 859,798 859,798 Bonds payable 12,838,460 20,733,065 33,571,525 Landfill closure/post-closure costs - 4,027,215 4,027,215 Total noncurrent liabilities 14,019,515 24,922,841 38,942,356 Total liabilities 28,857,479 35,665,833 64,323,312 NET ASSETS Invested in capital assets, net of related debt Restricted for: 46,646,658 83,696,041 130,342,699 Restricted for: - 1,039,630 1,397,894 2,437,524 Capital activities 2,766,210 4,049,617 6,815,827 Redevelopment 1,784,259 - 1,784,259 Other 450,795 - 450,795 Unrestricted 16,403,797 42,341,386 58,745,183 Total net assets 69,091,349 131,484,938 200,576,287	Total current liabilities	14,637,964	10,742.992	25,380,956	
Leases payable 859,798 859,798 Bonds payable 12,838,460 20,733,065 33,571,525 Landfill closure/post-closure costs 4,027,215 4,027,215 Total noncurrent liabilities 14,019,515 24,922,841 38,942,356 Total liabilities 28,657,479 35,665,833 64,323,312 NET ASSETS Invested in capital assets, net of related debt Restricted for: 46,646,658 83,696,041 130,342,699 Restricted for: Debt service 1,039,630 1,397,894 2,437,524 Capital activities 2,766,210 4,049,617 6,815,827 Redevelopment 1,784,259 1,784,259 Other 450,795 - 450,795 Unrestricted 16,403,797 42,341,386 58,745,183 Total net assets 69,091,349 131,484,938 200,576,287	Noncurrent liabilities:		,		
Leases payable 859,798 859,798 Bonds payable 12,838,460 20,733,065 33,571,525 Landfill closure/post-closure costs 4,027,215 4,027,215 Total noncurrent liabilities 14,019,515 24,922,841 38,942,356 Total liabilities 28,657,479 35,665,833 64,323,312 NET ASSETS Invested in capital assets, net of related debt Restricted for: 46,646,658 83,696,041 130,342,699 Restricted for: Debt service 1,039,630 1,397,894 2,437,524 Capital activities 2,766,210 4,049,617 6,815,827 Redevelopment 1,784,259 1,784,259 Other 450,795 - 450,795 Unrestricted 16,403,797 42,341,386 58,745,183 Total net assets 69,091,349 131,484,938 200,576,287	Compensated absences	321,257	162,561	483,818	
Bonds payable 12,838,460 20,733,065 33,571,525 Landfill closure/post-closure costs - 4,027,215 4,027,215 Total noncurrent liabilities 14,019,515 24,922,841 38,942,356 Total liabilities 28,657,479 35,665,833 64,323,312 NET ASSETS Invested in capital assets, net of related debt 46,646,658 83,696,041 130,342,699 Restricted for: Debt service 1,039,630 1,397,894 2,437,524 Capital activities 2,766,210 4,049,617 6,815,827 Redevelopment 1,784,259 - 1,784,259 Other 450,795 - 450,795 Unrestricted 16,403,797 42,341,386 58,745,183 Total net assets 69,091,349 131,484,938 200,576,287	•				
Landfill closure/post-closure costs - 4,027,215 4,027,215 Total noncurrent liabilities 14,019,515 24,922,841 38,942,356 Total liabilities 28,657,479 35,665,833 64,323,312 NET ASSETS Invested in capital assets, net of related debt 46,646,658 83,696,041 130,342,699 Restricted for: Debt service 1,039,630 1,397,894 2,437,524 Capital activities 2,766,210 4,049,617 6,815,827 Redevelopment 1,784,259 - 1,784,259 Other 450,795 - 450,795 Unrestricted 16,403,797 42,341,386 58,745,183 Total net assets 69,091,349 131,484,938 200,576,287	· ·		20,733,065	•	
Total noncurrent liabilities 14,019,515 24,922,841 38,942,356 Total liabilities 28,657,479 35,665,833 64,323,312 NET ASSETS Invested in capital assets, net of related debt Restricted for: 46,646,658 83,696,041 130,342,699 Debt service 1,039,630 1,397,894 2,437,524 Capital activities 2,766,210 4,049,617 6,815,827 Redevelopment 1,784,259 - 1,784,259 Other 450,795 - 450,795 Unrestricted 16,403,797 42,341,386 58,745,183 Total net assets 69,091,349 131,484,938 200,576,287					
Total liabilities 28,657,479 35,665,833 64,323,312 NET ASSETS Invested in capital assets, net of related debt Restricted for: 46,646,658 83,696,041 130,342,699 Debt service Capital activities 1,039,630 1,397,894 2,437,524 Capital activities 2,766,210 4,049,617 6,815,827 Redevelopment 1,784,259 - 1,784,259 Other 450,795 - 450,795 Unrestricted 16,403,797 42,341,386 58,745,183 Total net assets 69,091,349 131,484,938 200,576,287		14.019.515			
Invested in capital assets, net of related debt 46,646,658 83,696,041 130,342,699 Restricted for: Debt service 1,039,630 1,397,894 2,437,524 Capital activities 2,766,210 4,049,617 6,815,827 Redevelopment 1,784,259 - 1,784,259 Other 450,795 - 450,795 Unrestricted 16,403,797 42,341,386 58,745,183 Total net assets 69,091,349 131,484,938 200,576,287	Total liabilities				
Restricted for: Debt service 1,039,630 1,397,894 2,437,524 Capital activities 2,766,210 4,049,617 6,815,827 Redevelopment 1,784,259 - 1,784,259 Other 450,795 - 450,795 Unrestricted 16,403,797 42,341,386 58,745,183 Total net assets 69,091,349 131,484,938 200,576,287	NET ASSETS				
Restricted for: Debt service 1,039,630 1,397,894 2,437,524 Capital activities 2,766,210 4,049,617 6,815,827 Redevelopment 1,784,259 - 1,784,259 Other 450,795 - 450,795 Unrestricted 16,403,797 42,341,386 58,745,183 Total net assets 69,091,349 131,484,938 200,576,287	formation to contact and a contact and a second	40.040		400 040 555	
Capital activities 2,766,210 4,049,617 6,815,827 Redevelopment 1,784,259 - 1,784,259 Other 450,795 - 450,795 Unrestricted 16,403,797 42,341,386 58,745,183 Total net assets 69,091,349 131,484,938 200,576,287	Restricted for:	46,646,658	83,696,041	130,342,699	
Redevelopment 1,784,259 - 1,784,259 Other 450,795 - 450,795 Unrestricted 16,403,797 42,341,386 58,745,183 Total net assets 69,091,349 131,484,938 200,576,287	A CONTRACTOR OF THE CONTRACTOR	1,039,630	1,397,894	2,437,524	
Other 450,795 - 450,795 Unrestricted 16,403,797 42,341,386 58,745,183 Total net assets 69,091,349 131,484,938 200,576,287	•	2,766,210	4,049,617	6,815,827	
Unrestricted 16,403,797 42,341,386 58,745,183 Total net assets 69,091,349 131,484,938 200,576,287	•		•	1,784,259	
Total net assets 69,091,349 131,484,938 200,576,287			-		
			42,341,386		
Total liabilities and net assets \$ 97,748,828 \$ 167,150,771 \$ 264,899,599					
	Total liabilities and net assets	\$ 97,748,828	\$ 167,150,771	\$ 264,899,599	

The accompanying notes are an integral part of this statement.

City of Logan Balance Sheet Governmental Funds June 30, 2011

	 General	Red	development Agency	Go	Other vernmental Funds	Go	Total overnmental Funds
ASSETS	 						
Cash and cash equivalents	\$ 1,079,449	. \$	2,986,415	\$	9,147,333	\$	13,213,197
Investments	4,587,260		-		-		4,587,260
Accounts receivable (net of allowance)	92,575		359,943		604,105		1,056,623
Property tax receivable	2,624,960		3,985,214		1,464,397		8,074,571
Interest receivable	20,687		-		-		20,687
Due from other funds	775,000		_		-		775,000
Due from other governmental units	2,880,485		_		279,614		3,160,099
Prepaid assets	57,925		-				57,925
Inventory	7,539				•		7,539
Restricted assets:	•						
Cash and cash equivalents	. 2,814,838		107		139,516		2,954,461
Total assets	14,940,718		7,331,679		11,634,965		33,907,362
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accrued liabilities	1,668,147		338,236		212,565		2,218,948
Due to other funds	-		865,000		-		865,000
Deferred revenue	2,710,737		4,344,077		2,100,173		9,154,987
Total liabilities	 4,378,884		5,547,313		2,312,738		12,238,935
Fund balances:							
Nonspendable	840,464		`-		-		840,464
Restricted	4,056,096		1,784,366		200,432	,	6,040,894
Committed	-		•		9,121,795		9,121,795
Assigned	56,690		-		-		56,690
Unassigned	5,608,584		-		•		5,608,584
Total fund balances	 10,561,834		1,784,366		9,322,227		21,668,427
Total liabilities and fund balances	\$ 14,940,718	\$	7,331,679	\$	11,634,965	\$	33,907,362

City of Logan
Statement of Activities
For the Year Ended June 30, 2011

ted to specific programs	s: other taxes and fees	pe activities 47,024,217 63,265,978 26,840 2,414,117 \$ 77,469,940 \$ 68,833,226 \$ 2,662,806 \$ 2,989,563	910,292 716,924 1,490	Environmental health 8,015,044 10,974,250 - 595,459 1,208,046 8,310 377,958 -	29,339,903	Sewer treatment 1,683,595 5,959,987	Business-type activities: 6,479,924 9,415,093 17,040 449,665	Total governmental activities 30,445,723 5,367,248 2,635,986 575,446 (21,867,067)	cal charges 722,554 · · ·	Parks, recreation and culture 6,157,606 904,952 835,864 137,666 (4,279,124)	73,739 1,375,660 437,780	13,410,929 2,695,818 408,127	Primary government: Governmental activities: General government \$ 4,536,569 \$ 1.692,739 \$ 16,315 \$ - \$ (2,827,515)	Charges for Grants and Governmenta Expenses Services Contributions Contributions Activities	Operating Capital	Program Revenues Ne	
740,155 64,315 4,085,544	7,659,716	(21 867 063)		. ,		•		(21,867,063)	(722,554)	(4,279,124)	(3,730,886)	(10,306,984)	\$ (2,827,515)	Governmental Activities	١.	Net F	
410,835	10,002,710	18,682,718	(191.878)	2,959,206 998,855	7,238,269	4,276,392	3,401,874						69	Business-type Activities	Primary Government	Net Revenues (Expenses) and Changes in Net Assets	
755, 131 710, 155 64,315 23,684,671 20,500,326	(3, 104, 345) 7,659,716 13,538,686	18,682,718	(191,878)	2,959,206 998 855	7,238,269	4,276,392	3,401,874	(21,867,063)	(722,554)	(4, 279, 124)	(3,730,886)	(10,306,984)	\$ (2,827,515)	Total	2	ets	

The accompanying notes are an integral part of this statement.

CITY OF LOGAN NOTES TO THE FINANCIAL STATEMENTS

Note 14 - Economic Dependency

Utah State University is a significant customer of the City's enterprise funds. During fiscal year 2011, sales to Utah State University totaled \$2,390,747.

Note 15 - Environmental Health Landfill Closure and Post-Closure Costs

The City owns and operates a landfill that manages solid waste for the entire county. State and federal laws require the City to close the landfill when it reaches capacity and to monitor and maintain the site for thirty subsequent years. The City recognizes a portion of these costs in each operating period even though actual payouts will not occur until the landfill is closed. The amount recognized each year is based on the percent landfill capacity used as of the balance sheet date. There are several methodologies used to close a landfill, which result in varying costs and landfill capacities. The following cost estimates are based on the current methodology, which includes a dome-shaped landfill cap.

As of June 30, 2011, the City had incurred a liability of \$4,027,215 which represents the cost reported to date based on a 55.6 percent estimate of the landfill capacity used. Closure and post-closure costs were estimated to be \$7,247,477 in a 2007 engineering study. The remaining estimated liability is \$3,220,262, which will be recognized as the remaining capacity is used (estimated closing date is 2023). The estimated cost of closure and post-closure care is subject to change.

According to state and federal law, the City is required to establish a trust fund with an independent third party to accumulate assets needed for the payout of closure costs. Currently, assets reported as restricted assets totaling \$1,645,005 are held for this purpose.

Annually, the City files a financial assurance report for closure and post-closure costs with the Utah Department of Environmental Quality. The Department of Environmental Quality subsequently analyzes the sufficiency of reserve funds to meet future costs.

Note 16 - Redevelopment Agency

In accordance with the Utah State Code, municipalities having established Redevelopment Agencies are required to disclose certain revenues and expenditures associated with the various project areas. The revenues and expenditures associated with the City's redevelopment areas are as follows:

Logan Downtown RDA		
Revenues:	1	
Tax increment collected	\$	225,241
Expenditures:		
Acquisition of property		-
Site improvements	•	-
Installation of utilities		•
Administrative costs		66,533
Tax increment rebate		12,564
Debt:		
City of Logan		•

CLOSURE COSTS (IMMEDIATE CLOSURE)

CLOSURE NOW
ESTIMATED DATE OF CLOSURE > NOW
APPROXIMATE CLOSURE AREA 4 100 000

	APPROX	MATE CLOSURE AREA	4,100,000	·	
lkm	Paserntian	Unit Measure	CoreUnit	No Units	Total Cast
	Topographic Survey	1.3	\$7,500		\$7,50
	Boundary Survey for Closure	NA NA	37,		31,30
	Site Evaluation	1.8	\$2,560	1	52,50
3.4	Development of Plans	1.5	\$25,000	.1	\$25.00
1.5	Contract Administration -	l.A	\$7,500	1	\$2,50
1.6	(Certification of Final Caver and Citymre Notice)	l.S	\$10,000	_	\$10,00
1.7	Project Management - (Construction Observation and Testing)	LS	540,000		540,00
1.8	Monitor Well Consultant Cost	NA			5
1.9	Other Environmental Permit Co	NA			
			Engineeri	ng Sulvetai	\$92,50

	2.0 - Construction Description		LOSURE N		70 1.0
ист	**************************************	Unit Mensure	Cout/Unit	No. Units	Tual ('o
2.1	Final Cover System	<u> </u>			
		İ		L	
	Site Preparation/ Site Regrading	ACRE	\$1.500	94.1	\$141,
	Gas Collection Layerd lives	NA		lI	
2.1.3	Low permeability Layer (Soil - If Apple				
	Sail Purchase	NA		<u> </u>	
b	Sail Processing (load)	CY	\$1.00	227,778	\$227,
c	Soil Transportation	<u> cr</u>	\$2.00	227,778	\$455,
4	Sqit Placement	CY .	\$1.00	227,778	\$227,
	Soil Amendment (compact)	ICY	\$7.00	227,778	\$1,524
2.1.4					
	Geolexille	NA		L	
is	GCI.	NA		L	
	HARMAN AND AND AND AND AND AND AND AND AND A	NA			
2.1.5	Brainage Layer (Sall - If Applicable)	l		<u></u>	
	Georgesite	NA			
b	Sand/Grave)	NA .		LI	
2.1.6	Drainage Layer (Synthetic - If Applica				
- 1		NY			
h		NA			
2.1.2	Erostan Protection Sail Lover	ļ		L	
- 4	Soil Purchase	NA		l	
- b	Soil Processing (load)	CY	\$1.00	227,778	5227,
Ľ.	Soil Teasynortistion	CY	SZ.00	227.778	\$455.
	Soil Placement	CY	\$1.00	227.77R	\$227.
	Soil Amendment (Compact)	CY			
2.15	Tapslol Layer	l			
	Soil Purchase	MV .			
	Soil Processing (load)	CY	\$1.00	15,926	\$75.
٠. ٠	Sail Transportation	(CY	\$2.00	75,926	\$151.
- 4	Soil Placement	CY	\$1.00	75.9261	\$75.
_ c	Soil Amenderent	NA			
	Reverented	İ			
- 2	Seeding	ACRE	\$1,200	94.1	\$112,
1	Fertilizing	ACRE	\$500	94.1	547,
- 6	Mutch	ACRE	\$200	94.3	Sj8.
d	Taciflet	ACRE	\$200	94.1	S18.
2.2	Stermwater Protection Structur	C.P	1		
2	Cuheru	EA	\$1,500		S1.
ы	Pines	NA.	52,400	5	\$12.
ci	Ditches/Berry	li T	\$12,000		\$60,
- 4	Detention Hatins	NA	1		3000
2.3	Gas Collection System	1	-1		
	Desien	NA .			
- b	Additional liquipment / Installation				
	Leachate Collection System	f			
	Design	NΛ			
b)	Additional Fauipniem / Lestaltation				
	Graundwater Monitoring System				
2.5					
b	Monitor Well Installation	NA.			
_	Moving Well Abandonment	NA			
	Site Security				
	Lighting, signs, crc.,.	NA.		-	
<u></u> .	Fencing and Gares	NA .			
2.7	Miscollaneous		!	1	
a	Performance Bonds	LS	\$10,000	1	1,012
Ь	Contract/Legal fees	1.8	\$5,000		\$5,0
I			Confirmen	p Sulitotal	\$4,155,2

LS - CUMP SUM NA - NOT APPLICABLE BA - EACH CY - CUBIC YARD FE - FEET

Total \$4,247.713
10% Couldinger; \$424.771
Shikotal Cloude Coxt \$4,672,485

CLOSURE COSTS (PHASE I & PHASE II)

Section 1.0 - Engineering

PHASE I

PHASE II

ESTIMATED DATE OF CLOSURE #

2010

ESTIMATED DATE OF CLOSURE ~ APPROXIMATE CLOSURE AREA «

2015

	APPROXIMATE C	LOSURE AREA =	936,000		
ien:	Description	Unit Measure	Cost/Unit	No Units	Total Cost
1.1	Topographic Survey	1.5	\$5,000		\$5,00
	Roundary Survey for Closure	NΛ			
1,3	Site Evaluation	1.5	\$2,500		\$2,50
1.4	Development of Plaus	LS	\$15,000	:	\$15,00
1.5	Contract Administration - (Bidding and Award)	t.A	\$7,500	1	\$7,50
1.6	Administrative Casts - (Certification of Final Cover and Change Softer)	1.5	\$7,560)	\$7,50
1.7	Project Management - (Construction Observation and Testing)	2.5	\$25,000	1	\$25,00
1.8	Monitor Well Consultant Cost	NΛ			5
1.9	Other Environmental Permit Costs	NA			
	1	T i	Profe	ino Cubratal	5/2 50

Unit Measure	Cost/Unit	No. Units	Total Cost
i.S	\$5,000	1	\$5,000
NA			
I.S	\$2,500	11	52,500
LS	\$15,000	1)	\$45,000
1.A	\$7,500		\$7.50
1.5	\$7,500		\$7,5(a
LS	\$25,000	1	\$25,600
NA			50
NA			.50
	Engin	cering Subtotal	62500

ist .	Oscipino	Unit Mouse	Cost/Unit	No Units	Total Cos
	المتعارض والمتعارض	CALL MARKET	- CAUDINI	. 170 02019	7 3,77 € 63
2.1	Final Cover System				
1.7	Site Preparation/ Site Regrading	ACRE	\$1,500	21.5	\$32
	Gar Collection LayerPipes	NA.			
	Law permeability Layer (Suit - If Applicable)				·
a	Soil Parchase	NA			
h	Soil Processing (load)	CY.	00.12	52,000	\$52
	Soil Transportation	CY CY	52.00	52,000	SIC4
d	Soit Ptscerneni		\$1.00	\$2,000	\$52
e	Soil Amendment (compact)	(CY	\$7.00	52,000	\$364
1.4	Lose permeability Layer (Synthetic - If Applicable)				
	Geotextile	NA.			
q	GCr	NΛ			
- 51	Geomembrane (HDPE, PVC, LEDPE, etc.,)	NA NA			
1.5	Drainage Layer (Soil - If Applicable)				
-	Geolextile	NA NA			
b	Sand/Gravel	NΛ			
	Deainage Layer (Synthetic - If Applicable)			 -	
3	Gententile	NA ·			
	Geone/Geoempesite Esselan Prosession Sall Loyer	INA.			
4.4	Soil Purchase	NA NA			
- 1	Soil Processing (load)	CY	\$1.00	52,000	\$52
c	Soil Transportation	CÝ	\$2.00	52,000	\$104
3	Soil Placement	CY	\$1.G0	52,000	\$52
	Soil Amendment (emigraci)	cy	31.00	32.000	332
	Topsiol Layer				
- 1	Soil Purchase	NA NA			
ъ	Soft Processing (load)	CY	\$1.00	17,333	517
d	Soil Transportation	icy	\$2.00	17,333	\$34
_ d	Sail Placement	CY	\$1.00	17,333	\$17
-	Soil Amendment	NA NA			
1.9	Reverention	1			
2		ACRE	\$1,200	21.5	S25.
b	Pertitizing.	ACRE	\$500	21.5	510
c	Muich	ACRE	\$200	21.5	54
4	Tacifier	ACRE	\$200	21.5	12.
2.2	Stormwater Protection Structures				
_2	Culvens	FA	1.500	\$3	\$4.
- 6	Pipes	NA NA	400	\$5	52.
=	Ditches/Benns	Fľ	2.500	55	\$12
٥.	Descution flasins	NA NA			
2.3	Gas Collection System				
3	Design .	NA NA			
h	Additional Equipment / Installation	NA			
24	Leachate Collection System				
. 2	Design	NA NA			
h	Additional Equipment / Installation	NA .			
2.5	Groundwater Monitoring System				
- 3	Monitor Well Installation	NA			
b	Monitor Well Aliandopnicos	NA .			
	Slie Security				
3	Lighting, signs, etc	NA			
ь	Peneing and Gales	NA .			
2.7	Miscellaneous				
3	Performance Bonds	LS	\$10,000		
Ы.	Contract/Legal fees	1.8	\$5,000	1	\$5,
				uction Subtotal	\$960,

PHASE II								
(Init Measure	Cost/Unit	No Units	· Total Cost					
.,								
			 -					
ACRE	\$1,500	26,0	\$39,050					
ACRE NA	21000		ŞC					
			······································					
NA	·		ži.					
CY.	\$1.00	63,000	\$63,000					
CY	\$2.00	63,000	\$126,000					
CY	\$1.00	63,000	\$63,100					
CY	\$7.00	63,000	\$441,000					
NA			SC					
NA			\$0					
NA			50					
NA	L		\$0					
NA			SC					
NA								
NA.								
NA			Sr.					
<u>CZ</u>	00.12	63.000	\$63,000					
C.A.	\$2.00	63,000	\$126,000					
CY.	\$1.00	63,000	563,000					
CY								
NA			50					
CY	\$1.00	21,060	521,001					
CY	\$2.00	21,000	\$42,000					
CY	\$1.00	23,000	\$21,000					
NA			5.					
: 20.0	\$1,200	26.0	\$31,240					
ACRI!	\$500	26.0	\$13,017					
ACRE ACRE	\$200	26.0	\$5,307					
ACRI:	5200	26.0	\$3,207					
ACA:		40.17	35.50					
	\$1,500		\$1,500					
EA	\$1,100	101	\$11,000					
FT	\$4,000		520,000					
NA	34,000		510,150					
***	·							
NA			\$0					
NA_			\$0 \$0					
:								
NA			50					
NA			50					
···			<u></u>					
NA			50					
NA.			50					
NA			\$0					
NA .			\$0 \$0					
	\$10,000		C10.000					
LS.	C00,022		\$10,000					
<u> </u>								
	Cougit	ucilon Subtenal	\$1,170,219					

I.S - LUMP SUM NA - NOT APPLICABLE EA - BACH CY - CUDIC YARD FT - FEET

10% Contingency Subrated Clasure Cos Inflation Factor 1:3450 Inflated Clasure Cost (2% inflation \$1,232,719 \$123,272-\$1,355,991 \$1,824,893

CLOSURE COSTS (PHASE III & PHASE IV)

ion	1.0 - Engineering		PHAS	SE III			PHA:	SE IV	
	#STIMATED DAT	E OF CLOSURE 4	2020			ESTIMATED DATE			
_	APPROXIMATE C		1,216,000			APPROXIMATE CI			
	Description	Unit Measure	CostAbit	No. Unica	Total Cost	Unit Measure	Cost Unit	No Units	Treat
-		ļ	***				*****		
	Topographic Survey Houndary Survey for Closure	NA S.	\$5.000		\$5,000	1.8	\$5,660 \$7,500	<u>-</u>	<u> </u>
	Site Evaluation	1.5	\$2,500		\$2,500	1.5	\$2,500	··································	
	Development of Plans	LS	\$15,900		\$15,000	1.5	\$15,000	1	
	Contract Administration - Middley and Award	LA	\$7,500	i	\$7,500	1.4	\$7,500	1	
.6									
	Administrative Costs - (Certification of Final Cover and Closure Sutter)	I.S.	\$7,500		\$7,500	1,3	\$7,500		
	Project Management - (Construction Observation and Testing)	2.1	\$25,000	1	525,000	1.\$	\$25,000		
.9	Monitor Well Consultant Cost Other Environmental Period Costs	NA NA			50 50	NA NA			├
	Office Environmental Perior Costs	MA	Knei	neering Substant	62500	NA.	Eng	Incerteg Subtotal	
-									-
911	2.0 - Construction		PHAS	Be III				SEIV	
	Description	Unit Meanice	Cost/Unit	No Units	Total Crea	* Unit Mensure	CostVini	No Units	Total
:	Final Cover System								
						L		l	
	Site Preparation/ Site Regrading Gas Collection Layre/Pipes	ACRE NA	\$1,000	27.8	\$27.778 \$0	ACNE NA	\$1,000	14.2	
1.1	Low personality Layer (Soll . If Applicable)	1							
7	Soil Princhase	Alf			\$0	NA			
ŀ	Soil Processing (load)	CV	\$1,00	67,222	567,222	CY	00.12		<u> </u>
- 5	Soft Transportation Soft Placement	C.A.	52.00 51.00	67.222 67.222	\$134,444 \$67,222	CY CY	\$2.00		
-	Soil Amenidant	CY	\$7.00	67,222	\$470.556	CY	\$7.00		1
.4	Low permaphility Layes (Synthetic - If Applicable)								
-2	Geotextile	NA			sa	на		ļ	
b	GCL. Geomerstnane (BDPS,I-VCJ L:PPliate)	NA.			\$2 \$0	NA NA			
;;	Drainage Layer (Sait - If Applicable)	NA.						 	
3	Geolextile	NA			\$0	NA			
브	SandKiravel	NA			50	NA			
6	Brainage Larer (Synthesic - If Applicable)								
ᆌ	Geone ville' Geone ville'	NA NA	ļ		50 50	NA.		 	
7	Eroston Protection Soft Layer	1				<u> </u>			
. 4	Soi: Purchase	MA			50	NA.			
-6	Soil Processing (load)	CY	\$1.00	67.222	\$67,222	C.Y	\$1.00		ļ
딉	Soil Pransportation Soil Placopical	CY	52.00	67,222 67,222	\$134,444 \$67,222	CY	\$2.00		
-	Soil American	CY	31.00	67,222	\$0	CY	31.07		
8	Totalol Larer	ì							
-2	Soil Purchase	NΑ			50	NA			
P	Soil Processing (100d) Soil Tensportation	CY	\$1.00	22,10/	522,467	CY	\$1.00	11.426	
뒴	Soil Placement	CY	\$2.00 \$1.00	22,407 22,407	\$44,815 \$22.467	CY ·	\$2,60 \$1,60	11,426	
c	Soit Amendations	NA		25,10	So	NA	20	17.17.0	
9	Revegetation								
6	Seeding	ACRI:	51,200	27.8	533,333	ACRE	\$1,700	14.2	
c:	Ferritizing Much	ACRE ACRE	\$500 \$200	27.8	\$13.889 \$5.546	ACRE ACRE	\$500 \$200	14.2	
d	Tarifier	ACRE	\$200	27.B	\$5,556	ACRE	\$200	14.2	
.2	Stormwater Protection Structures								
إف	Cutyeris	EA	\$1,500	1	\$1.500	5:A			
허	Pipes 0	NA	5900	10	59,006	NA			
爿	Ditches/fictus Detention Basius	FT NA	\$3,500		\$17,500 \$0	FT NA	\$2,00		<u> </u>
3	Gas Collection System	<u> </u>				<u> </u>			
×	Design	NA			Şo	NA			
뒥	Additional Equipment / Installation	NA			\$6	NΛ			
4	Leachate Coffection System					ļ		L	
귀	Additional Equipment / Installation	NA NA			50	NA.			
5	Groundwater Monitoring System	 			02	NA.			
1	Manipor Well Justiliation	NA .			50	. NA			
10	Menior Well Abandonnien	NA			30	NA			
6	Site Security								
	Lighting, signs, etc	NA			02	NA			
9	Fenting and Gales	NA			ŞO	NA			
4	Miscellaneous Performance Hoinis	LS	<u></u>			ļ		-	
3	Cumiracid terms	1.5	300.000 000.52		\$10.000	1.5	\$19.600 \$3,000	 	
_				ruction Subtotal	\$1,227.074	1111		rnetion Subtatel	

| Total | 1,287,574 | 12,8957 | 12,8957 | 12,8957 | 12,8957 | 12,8957 | 14,8531 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,4859 | 1,

POST-CLOSURE COSTS (30 YEARS)

Section	1.0	Linei	ncering

Section	11.0 - Engincering				
KAN	Detendina	Unit Measure	CostUna	No. Dints	l'otul ('osi
-					
1.1	Post-Closure Plan	LS	\$5,000		\$5,000
	Annual Reput'l (tretaing results from use, frechete, and grand water sampling of stalls of maintanance				
L	Sectionized)	1.5	\$5,000	30	\$150,000
Δ	Semiannial Site hispections	LS	\$400	60	\$24,000
b	Man Undate	1.5	\$200	30	\$6,008
		1	Eng	inverting Subtota	\$185,000

Section 2.0 - Gas Collection System - Sampling

lion	Description	Unii Measane	CostCine	No. Umts	Teral Cost
	Sample Collection	LS	\$250	60	\$15,000
	Samule Analysis	NΛ			sc
2.3	Report (Fort of Amount Report)				
		Gas Colt	ection System - S	ampling Subleta	1 \$15,000

Section 3.0 - Leachate Collection System - Samoline

Section	1 3.0 - Feature Corection System - Sain	ping			
Hema	Desenution	Unit Measure	Con/Una	No Units	Total Cost
	Sample Collection	NA		L	50
	Sample Anniysis	N'A			50.
2.3	Report (Part of Armad Report)				
		Leachate Coll	ection System - S	Sampling Subteta	20

Section 4.0 - Ground Water Monitoring System - Sampling

licut	Description	Unit Measure	Cast/Unit	No. Units	Total Cost
3.1	Sample Collection	LS	\$960	60	\$57,600
	Sample Analysis	LS	\$7,000	60	\$420,000
3.3	Report (Pert of Attonoi Report)				
	C	round Water Cal	lection System . S	sumilne Suldet	S477 6001

Section 5.0 - Facility Operations and Maintenance

He#4	Description	Unit Measure	CostAUnit	No. Units	Total Cost
4.1	Cover				
_1	Soil Replacement	LS	\$1,000	30	\$10,00
b	Vegetation/Reseeding	LS	\$500	30	\$15,00
4.2	Storm Water Protection Structures				
a	Dirch and Culvert Maintenance	LS	\$500	30	\$15,00
ь		LS	5500	. 30	\$15,00
4.3	Gas Collection System				
	System Operation	NA		30	Š
ь	System Repair	1.8	\$2001	30	\$6,00
4.4	Leachate Collection System				
B	System Operation	NΛ		30	S
b	System Repair	NA .		.10	9
4.5	Graund Water Monitoring System				
	System Operation	NA		10	2
b	System Remain	LS	5500	39	\$15,00
4,6	Site Security				
3	Lighting, signs, etc	i.S	5500	30	\$15,00
Ь	Fencing and Crates	LS	\$500	30	\$15,00
4.7	Miscelinecous				
3,					
		Facility Open	rations and Maint	enance Subraid	\$126,000

Tot

10% Contingent Total Post-Cluster Co. \$80,360 \$80,360