

INSTRUCTIONS: FINANCIAL SCHEDULES
SANITARY LANDFILL CLOSURE PLAN

Pursuant to NJAC 7:26-2A.9 owners/operators of sanitary landfills operating on or after January 1, 1982 are required to have an approved DEP closure/post-closure plan. The sanitary landfill closure "Financial Schedules" contained herein provide standard forms for summarizing closure and post-closure activities planned for landfills. The purpose of Schedules "A" and "B" is to summarize and present the total projected costs (adjusted for inflation) of landfill closure and post-closure and to identify all proposed "sources of funds" in the facility's closure and post-closure plan. Schedule "C" is designed to reflect the year-to-year projections of beginning and ending balances, contributions, interest and planned expenditures (current and inflated). The data on Financial Schedules A, B and C should be reconciled.

Financial Schedule "A" Closure Plan

Line(s):

- 1 **Facility Name/Number** - Enter the official name of the landfill facility and the facility registration number assigned by DEP.
- 2-4 (Self-explanatory)
- 5 **Years** - Enter the calendar year(s) in which the landfill Closure and Post-Closure will take place.
- 6-23 **"Total Closure Costs" Column** - Enter the total costs projected to implement each closure provision in the Closure Plan. The total closure costs should include the annual effects of inflation, projected from the base year to their expected year(s) of occurrence, using the most current 10-year average inflation, as described in the Rule, Sec. (f)4.
- "Total Post-Closure Costs" Column** - Enter from Schedule B, when it is completed, the total costs (adjusted for inflation) projected to implement each post-closure provision in the Closure Plan Rule, Sec. (f)4.
- "Total Closure/Post-Closure Costs" Column** - Enter the total Closure and Post-Closure costs (adjusted for inflation) from the two previous columns.
- 24-26 Blank Spaces - Can be used for additional provisions, if approved by DEP.
- 27 **Total Costs** - Enter the total of each column.
- 28 (Self-explanatory)
- 29-31 **Funding Sources** - Specify in lines 29 and 30 each alternative source of funds and each dollar amount.
- 32 **Total Funding Sources** - Add lines 29, 30, 31 and enter the total on line 32 (which should equal line 27 and reconcile with Schedule C).

Financial Schedule "B" Post-Closure Plan

NOTE: Follow the same procedure as in Financial Schedule "A" for lines 1-5 and 24-32.

- 6-23 **"Total Post-Closure Costs" Column** - Enter the sum of the annual post-closure maintenance costs (Years 1-30) for each provision applicable. The cost projections should include the annual effects of inflation as stated in Financial Schedule "A" for "Total Post-Closure Costs."

Financial Schedule "C" Change in Fund Balance Schedule

Facility Name/Number - (Self-explanatory)

Source of Funds - A schedule should be completed for each source of funds dedicated for closure and post-closure purposes (eg., DEP \$1.00/ton Statutory Escrow Account, DEP Alternative Funds Escrow Account, Local Government Appropriation, Private Entity Funds, etc.). If more than one "source of funds" is used, an additional combined schedule must be completed.

- Column 1 **"Year"** - Enter the calendar year applicable to the "Year No." in Column 2.
- Column 2 **"Year No."** - No entry required. The numbers in this column represent closure year(s) (-2,-1) and post-closure years (1 through 30).
- Column 3 **"Beginning Balance"** - Enter the projected amount in the fund at the beginning of each calendar year. One year's beginning balance is the previous year's ending balance.
- Column 4 **"Contributions to Fund"** - Enter the anticipated amount of annual contributions (deposits) to the fund.
- Column 5 **"Interest"** - Enter the anticipated amount of annual interest earned (specify interest rate).
- Column 6 **"Planned Expenditures (Current \$)"** - Enter the anticipated amount of annual expenditures from the fund. These amounts should not be included in the calculation of the ending balance.
- Column 7 **"Inflated Expenditures"** - Enter the amount from Column 6 adjusted for the effects of annual inflation (specify inflation rate).
- Column 8 **"Ending Balance"** - Enter the amount in the fund at the end of each calendar year. Calculate the ending balance by adding the entries in Columns 3, 4 and 5 and subtracting Column 7. One year's ending balance is the subsequent year's beginning balance.

Total Columns 4, 5, 6 and 7 should be totalled at the bottom.

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2
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4

(Facility Name and Number)

SANITARY LANDFILL CLOSURE PLAN

FINANCIAL SCHEDULE "A"

(\$000)

5	PROVISIONS NJAC 7:26-2A.9(e)&(f)	TOTAL CLOSURE COSTS Yrs.(-)	TOTAL POST-CLOSURE COSTS Yrs.(-)	TOTAL CLOSURE/POST-CLOSURE COSTS Yrs.(-)
6	i Soil Erosion and Sediment Control Plan		N/A	
7	ii Final Cover		N/A	
8	iii Final Cover Vegetation		N/A	
9	iv Maintenance Program for Final Cover and Final Cover Vegetation	N/A		
10	v Maintenance Program for Side Slopes	N/A		
11	vi Run On/Run Off Control Program		N/A	
12	vii Maintenance Program for Run On/Run Off Control System	N/A		
13	viii Groundwater Monitoring Wells		N/A	
14	ix Maintenance Program for Groundwater Monitoring Wells	N/A		
15	x Groundwater Monitoring In Accordance With NJAC 7:14A-1	N/A		
16	xi Methane Gas Venting or Evacuation System		N/A	
17	xii Maintenance Program for Methane Gas Venting or Evacuation System	N/A		
18	xiii Leachate Collection and/or Control System		N/A	
19	xiv Maintenance Program for Leachate Collection and/or Control System	N/A		
20	xv Facility Access Control System		N/A	
21	xvi Maintenance Program for Facility Access Control System	N/A		
22	xvii Measures to Conform the Site to Surrounding Area		N/A	
23	xviii Maintenance Program for Site Conformance Measures	N/A		
24				
25				
26				

27	TOTAL COSTS	_____	_____	_____
28	FUNDING SOURCES:			
29	1.	_____	_____	_____
30	2.	_____	_____	_____
31	3. DEP (\$1.00/ton) Escrow Account	_____	_____	_____
32	TOTAL FUNDING SOURCES	_____	_____	_____

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(Facility Name and Number)

SANITARY LANDFILL POST-CLOSURE PLAN

FINANCIAL SCHEDULE "B"

(\$000)

	PROVISIONS NJAC 7:26-2A.9(e)&(f)	TOTAL POST-CLOSURE COSTS	YEAR #1	YEAR #2	YEAR #3	YEAR #4	YEAR #5	YEAR #6
5	i Soil Erosion and Sediment Control Plan	N/A						
6	ii Final Cover	N/A						
7	iii Final Cover Vegetation	N/A						
8	iv Maintenance Program for Final Cover and Final Cover Vegetation							
9	v Maintenance Program for Side Slopes							
10	vi Run On/Run Off Control Program	N/A						
11	vii Maintenance Program for Run On/Run Off Control System							
12	viii Groundwater Monitoring Wells	N/A						
13	ix Maintenance Program for Groundwater Monitoring Wells							
14	x Groundwater Monitoring In Accordance With NJAC 7:14A-1							
15	xi Methane Gas Venting or Evacuation System	N/A						
16	xii Maintenance Program for Methane Gas Venting or Evacuation System							
17	xiii Leachate Collection and/or Control System	N/A						
18	xiv Maintenance Program for Leachate Collection and/or Control System							
19	xv Facility Access Control System	N/A						
20	xvi Maintenance Program for Facility Access Control System							
21	xvii Measures to Conform the Site to Surrounding Area	N/A						
22	xviii Maintenance Program for Site Conformance Measures							
23								
24								
25								
26								

27 **TOTAL COSTS** _____

28 **FUNDING SOURCES:**

29 1. _____

30 2. _____

31 3. DEP (\$1.00/ton) Escrow Account _____

32 **TOTAL FUNDING SOURCES** _____

FINANCIAL SCHEDULE "B"

(\$000)

5	YEAR #7	YEAR #8	YEAR #9	YEAR #10	YEAR #11	YEAR #12	YEAR #13	YEAR #14	YEAR #15	YEAR #16	YEAR #17	YEAR #18
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FINANCIAL SCHEDULE "B"

(\$000)

5	YEAR #19	YEAR #20	YEAR #21	YEAR #22	YEAR #23	YEAR #24	YEAR #25	YEAR #26	YEAR #27	YEAR #28	YEAR #29	YEAR #30
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Facility Name and Number

Source of Funds

SANITARY LANDFILL CLOSURE/POST-CLOSURE PLAN
CHANGE IN FUND BALANCE -- SCHEDULE "C"
(\$000)

1	2	3	4	5	6	7	8
YEAR	YEAR NO.	BEGINNING BALANCE	CONTRIBUTIONS TO FUND	INTEREST (Rate ____ %)	PLANNED EXPENDITURES (Current \$)	INFLATED EXPENDITURES (Rate ____ %)	ENDING BALANCE
	-2						
	-1						
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	6						
	7						
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TOTAL

