Decommissioning Plan for Pallme Farm Solar - ILSolar08 LLC

Dec 30, 2025

Introduction:

- ILSolar08 LLC (Owner-Operator)
- Horizon Solar Power, LLC (Developer)
- at ~41W175 Powers Rd, Huntley, Illinois 60142
- 5MWac/7.5MWdc community solar photovoltaic generating project on single-axis tracking racking with post-mounted string inverters, pad-mounted electrical transformer and service equipment, access road, and power lines.

Detailed Decommissioning Plan:

Decommissioning and Reclamation:

Upon the expiration of the site permit, or the end of commercial operations, ILSolar08 will be responsible for removing solar facilities at the site as detailed in this plan, and to restore and reclaim the site to pre-construction topography and topsoil quality to the extent feasible. ILSolar08 reserves the right to extend the Project instead of decommissioning. If ILSolar08 seeks to extend the life of the Project, ILSolar08 will decide whether to continue operation with existing equipment or to retrofit solar panels and power system with upgraded equipment.

ILSolar08 will obtain a Soil Erosion Control Plan from the County Soil and Water Conservation District (SWCD), if required by the SWCD at the time of decommissioning. All applicable stormwater management, floodplain, and other surface water rules, regulations, and ordinances shall be followed through the decommissioning process. ILSolar will obtain, if necessary, the following permits from Kane County prior to initiating Decommissioning of the site: (1) Building Permit, (2) Kane County Stormwater Management Permit (SWMP), (3) National Pollution Discharge Elimination System (NPDES) Construction General Permit.

Decommissioning includes removing the solar panels, solar panel racking, steel foundation posts and beams, inverters, transformers, overhead and underground cables and lines, equipment pads and foundations, equipment cabinets, and ancillary equipment to a depth of sixty (60) inches. The civil facilities, access road, security fence, and any drainage structures are included in the decommissioning scope, unless requested by the site landowner to remain (by execution of an agreement to the same) and upon approval by Kane County. Standard decommissioning practices would be utilized, including dismantling and repurposing, salvaging/recycling, or disposing of the solar energy improvements. After all equipment is removed, any holes or voids created by poles, concrete pads and other equipment will be filled in with soil to the surrounding grade and seeded with an approved seed mix. All access roads and other areas compacted by equipment will be decompacted to a depth of eighteen (18) inches from finished grade prior to fine grading and seeding. This may include re-vegetation as native prairie, returning the site to agricultural use consistent with the landowners' desires, or re-development of the land for other beneficial uses (upon approval of any jurisdiction and in compliance with all relevant laws).

Timeline

Decommissioning is estimated to take three to four weeks to complete, and the decommissioning crew will ensure that all equipment and materials are recycled or disposed of properly. Decommissioning and restoration activities will be completed within twelve (12) months after the date the site ceases to operate.

Removal and Disposal of Site Components

The removal, resale and/or disposal details of the site components are listed below:

Modules: Modules will be inspected for physical damage, tested for functionality, disconnected, and removed from racking for resale. Modules will be packed and stored in an offsite facility pending their reuse or resale by ILSolar08. Any non-functioning modules will be packed, palletized, and shipped to the manufacturer or a third party for recycling.

Racking: Racking and racking components will be disassembled and removed from the steel foundation posts, sorted for resale, or processed to appropriate size to be sent to a metal recycling facility.

Steel Foundation Posts: All structural foundation steel posts will be pulled out, processed to appropriate size, and shipped to a recycling facility. During decommissioning the area around the foundation posts may be compacted by equipment and, if compacted, the area will be de-compacted in a manner to adequately restore the topsoil and sub-grade material to a density consistent with native prairie or agricultural uses.

Overhead and Underground Cables and Lines: The cables and conduits contain no materials known to be harmful to the environment. As part of the decommissioning of the project, these items will be removed up to a depth of sixty (60) inches and shipped for resale to a recycling facility. Topsoil will be segregated and stockpiled for later use prior to any excavation and the subsurface soils will be staged next to the excavation. Following the removal of the cable and conduits the excavation will be back-filled with the spoils previously removed. The subgrade will be compacted to a density similar to native prairie or agricultural uses. Topsoil will be redistributed across the disturbed area. All cables and conduit buried deeper than sixty (60) inches will be left in place and abandoned.

Inverters, Transformers, and Ancillary Equipment: All electrical equipment will be disconnected, disassembled, and sold. All parts will be removed, reconditioned, reused, sold as scrap, recycled, or disposed of appropriately at ILSolar08's discretion.

Equipment Pads and Ancillary Foundations: Topsoil will be removed from an area surrounding any foundation, equipment pad or ancillary foundation and stockpiled for later use. Foundations will be excavated to a depth sufficient to remove all conduits, cables, aggregate and concrete to a depth of forty-eight (48) inches below grade. The remaining excavation will be filled with clean subgrade materials of quality comparable to the immediate surrounding area. All unexcavated areas compacted by equipment used in decommissioning will be decompacted in a manner to adequately restore the topsoil and sub-grade material to a density consistent and compatible

with native prairie or agricultural uses. All materials will be removed from the site, reconditioned, reused, sold as scrap, recycled, or disposed of appropriately, at ILSolar08's discretion.

Fence: All fence parts and foundations will be removed from the site, reconditioned, reused, sold as scrap, recycled, or disposed of appropriately, at ILSolar08's discretion. The surrounding areas will be restored to pre-construction conditions to the extent feasible.

Access Roads: Facility access roads will be used for decommissioning purposes. After final clean-up, roads may be left intact through mutual agreement between the Landowner and ILSolar08, unless otherwise restricted by Federal, State, or Local Regulations. If a road is to be removed, aggregate will be removed and shipped from the site to be reused, sold, or disposed of appropriately, at ILSolar08's discretion, consistent with applicable regulations and industry standards. Ditch crossings connecting access roads to public roads will be removed unless the landowner requests they remain. The subgrade will be de-compacted to a density similar to surrounding sub-grade material. Topsoil will be distributed across the open area. The access roads and adjacent areas that are compacted by equipment will be de-compacted in a manner to adequately restore the topsoil and sub-grade material to a density consistent with native prairie or agricultural uses.

Land Leveling: As part of site decommissioning, to the extent commercially reasonable, ILSolar08 will restore the area disturbed by construction to pre-construction elevation and contour to extent feasible. If uneven settling occurs or surface drainage problems develop as a result of Project decommissioning, ILSolar08 will provide additional land leveling services to remedy the situation.

Restoration/Reclamation of Site:

ILSolar08 assumes that the site will be utilized for agriculture after decommissioning and will implement appropriate measures to facilitate agricultural use. If no specific use is identified, ILSolar08 will vegetate the site with a native grassland seed mix. The goal of restoration will be to restore natural hydrology and plant communities to the greatest extent practicable while minimizing new disturbance and removal of native vegetation. The decommissioning best management practices (BMP's) to minimize erosion and contain sediment that will be employed on the Project to the extent practicable with the intent of meeting this goal include:

1. Minimize new disturbance and removal of native vegetation to the greatest extent practicable.
2. Removal of solar equipment and access roads up to five (5) feet below surrounding grade, backfill with clean subgrade material of similar quality an compaction to that in the immediate surrounding area, and cover with topsoil of similar quality to that in the immediate area, to allow adequate root penetration for native plants, and so that subsurface structures do not substantially disrupt ground water movements.
3. Any topsoil that is removed from the surface for decommissioning will be stockpiled to be reused when restoring plant communities. Once decommissioning activity is

complete, topsoil will be restored to assist in establishing and maintaining plant communities.

4. Stabilize soils and re-vegetate with native prairie plants appropriate for the soil conditions and adjacent habitat and use local seed sources where feasible, consistent with landowner objectives. Reseeding with native plants will not be performed for site that will be returned to agricultural use or other more intensive beneficial uses.
5. During and after decommissioning activities, install erosion and sediment control measures in all disturbance areas where potential for erosion and sediment transport exists, consistent with storm water management objectives and requirements.

Post-Restoration Monitoring

Decommissioning will include post-restoration monitoring as required by the NPDES/SDS CSW Permit and SWMP, or other applicable requirements. In addition, the ILSolar08 Field Representative assigned to decommissioning monitoring will stay in contact with landowners, including onsite check-ins until the decommissioning is complete and all relevant permits are closed.

Decommissioning Costs

ILSolar08 will be responsible for all costs to decommission the project and associated facilities. **Net decommissioning costs are expected to be negative $1,130,229.02, i.e., cash-flow positive.** The engineering firm Kimley Horn estimated a conservative gross decommissioning estimate of $406,082.92 (including mobilization, permitting, etc.) The salvage and resale value of the scrap aluminum, steel, solar modules, and other components is estimated to be $1,521,986.94. Note that solar modules are very stable products and are warranted to retain at least 85% of their functionality after 25 years and will be functional for more than 50 years. Thus, solar modules are and will be valuable equipment well beyond the life of this project. A detailed breakdown of this cost estimate is attached below.

We propose that the decommissioning cost estimate be re-evaluated at the end of the tenth (10^{th}) year of operation, then again every five (5) years.

Decommissioning Financial Surety Plan

If and when the net decommissioning costs are positive, ILSolar08 will provide financial surety to the County to ensure the decommissioning is funded. ILSolar08 proposes providing either (i) a mutually acceptable escrow agreement (the "Escrow Agreement") establishing an escrow (the "Escrow") to secure ILSolar08 obligations for decommissioning, (ii) a "Letter of Credit" or equivalent form of security, (iii) a bond or (iv) other security, in each case naming Kane County as the beneficiary. The escrow or security shall be held, administered, and disbursed by a title company, bank, or other qualified agent mutually satisfactory to ILSolar08 and Kane County. The mutually agreed upon form of security will be established prior to the installation of any physical equipment on the site.

The decommissioning security amount and type will be updated after the tenth (10^{th}) year of operation and then again every five (5) years by ILSolar08, utilizing an independent third-party P.E. to reassess the difference between the estimated commissioning costs and salvage value. If ILSolar08 does not remove the solar facilities within one hundred fifty (150) days after the expiration of the lease or earlier termination of the lease, the County may draw from the Escrow or security an amount sufficient to

complete the decommissioning of the site and sell any equipment to recoup any additional County costs. The security shall remain in place until decommissioning is complete.

Pallme Farm Solar
Kane County, IL
Decommissioning Estimate Pro Forma w/ Salvage

The Engineer has no control over the cost of labor, materials, equipment, or over the Contractor's methods of determining prices or over competitive bidding or market conditions. Opinions of probable costs provided herein are based on the information known to Engineer at this time and represent only the Engineer's judgment as a design professional familiar with the construction industry. The Engineer cannot and does not guarantee that proposals, bids, or actual construction costs will not vary from its opinions of probable costs. LS = Lump Sum, HR = Hours, EA = Each, LF = Linear Feet.

Item	Quantity	Unit	Unit Price	Total Salvage	Total Price (incl. markups)	Total Price
Mobilization	1	LS		$ -	$17,840.00	$ (17,840.00)
Supervision	210	HR	$111.00	$ -	$23,310.00	$ (23,310.00)
Temporary Facilities	1	LS		$ -	$2,080.00	$ (2,080.00)
Safety	1	LS		$ -	$1,410.00	$ (1,410.00)
Legal Expenses	1	LS		$ -	$370.00	$ (370.00)
General Liability Insurance	1	LS		$ -	$1,510.00	$ (1,510.00)
Contractor's G&A	1	LS		$ -	$2,850.00	$ (2,850.00)
SWPPP, Erosion Control Measures (Disturbed Area)	30	Ac	$800.00	$ -	$24,000.00	$ (24,000.00)
Seeding	2	Ac	$3,512.38	$ -	$5,268.58	$ (5,268.58)
Tilling 6" topsoil/scarifying access road and rough grading existing soil	1	Ac	$33,322.98	$ -	$33,322.98	$ (33,322.98)
Remove and Recycle Chainlink Fence	4,800	LF	$6.48	$ 2,956.80	$31,105.51	$ (28,148.71)
Remove Power Pole	6	EA	$1,193.75	$ -	$7,162.50	$ 7,162.50
Remove and Recycle AC Cables	1,302	LF	$9.03	$ 236.31	$11,752.87	$ (11,516.56)
Remove and Recycle DC Cables	196,273	LF	$0.27	$ 35,623.62	$53,278.04	$ (17,654.41)
Backfill AC and DC trenches	82,112	LF	$0.42	$ -	$34,409.36	$ (34,409.36)
Remove and Recycle Inverters/Transformers/Switchgear	24	EA	$529.66	$ 129,600.00	$12,711.84	$ 116,888.16
Remove and Recycle Photovoltaic Modules	13,184	EA	$3.31	$ 1,249,679.05	$43,639.04	$ 1,206,040.01
Remove and Recycle Piles	4,988	EA	$9.02	$ 61,452.16	$44,991.76	$ 16,460.40
Remove and Recycle Support Assemblies	385,809	LB	$0.08	$ 42,438.99	$32,570.44	$ 9,868.55
Contaminated Soils Testing	1	LS		$ -	$7,500.00	$ (7,500.00)
Reclamation Monitoring and Maintenance	1	LS		$ -	$15,000.00	$ (15,000.00)
			Total:	**$ 1,521,986.94**	**$406,082.92**	**$ 1,130,229.02**

Notes:

1. A site of similar size was used to derive potential quantities for erosion and sediment control.
2. Labor productivity and unit rates were derived from RSMeans Online (Heavy Construction, 2025 data).
3. Labor, material, and equipment rates are based on the RSMeans City Cost Index (CCI) for Rockforld, IL.
4. Material salvage values were based off of current US salvage exchange rates.
5. Equipment rental rates determined from RSMeans and/or local rental facilities.
6. Photovoltaic Module material salvage rate is based on straight-line depreciation of modules (-0.5% per year).
7. For PV Module Removal/Recycle labor and equipment costs are computed at present values, while salvage value is computed at depreciated values.
8. Material salvage values were determined using the most prevalent salvageable metal in each component. Copper Wire @$3.63/LF (AC and DC Cables) and Steel @0.62/LF of fence, @$0.77/pile, and @$0.11/LB.
9. Inverter resale value is dependent on the assumption that all inverters will be decommissioned and resold half way through their useful life (every 5 years).

Pallme Farm Solar
Kane County, IL
Decommissioning Estimate Pro Forma w/o Salvage

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Item	Quantity	Unit	Unit Price	Total Price
Mobilization	1	LS		$17,840.00
Supervision	210	HR	$111.00	$23,310.00
Temporary Facilities	1	LS		$2,080.00
Safety	1	LS		$1,410.00
Legal Expenses	1	LS		$370.00
General Liability Insurance	1	LS		$1,510.00
Contractor's G&A	1	LS		$2,850.00
SWPPP, Erosion Control Measures (Disturbed Area)	30	Ac	$800.00	$24,000.00
Seeding	2	Ac	$3,512.38	$5,268.58
Tilling 6" topsoil/scarifying access road and rough grading existing soil	1	Ac	$33,322.98	$33,322.98
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Remove and Recycle Piles	4,988	EA	$9.02	$44,991.76
Remove and Recycle Support Assemblies	385,809	LB	$0.08	$32,570.44
Contaminated Soils Testing	1	LS		$7,500.00
Reclamation Monitoring and Maintenance	1	LS		$15,000.00
			Total:	$406,082.92

Notes:

1. A site of similar size was used to derive potential quantities for erosion and sediment control.
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4. Equipment rental rates determined from RSMeans and/or local rental facilities.

Pallme Farm Solar
Kane County, IL
Panel Trucking Costs

$/mo/truck rental	$	5,750
$/mo/truck labor (FT+benefits)*	$	8,000
$/mo/truck maintenance	$	1,000
$/mo/truck insurance	$	1,500
Total $/mo/truck cost	$	16,250.00
$/gallon fuel	$	3.90
miles /gallon		8
Mileage (Project Site to Perrysburg, OH) roundtrip		588
Total fuel cost per trip	$	286.65
Capacity in tons per trip		20
total number of panels		13,184
panel weight (tons)		396
Misc. Waste (tons)		20
Total trips		21
Loading/unloading hours per trip		1
road hours per trip		12.0
hours per day		10
days/month		21
trips per month per truck		16.2
Total truck months		2
Subtotal of Truck and Labor Cost	$	32,500
Fuel Cost	$	6,020
Total Trucking Cost	**$**	**38,520**

*Assumes truck labor only works half of the month at standard heavy truck operator rates