

March 31, 2026

Mary Klemesrud  
Program Planner  
IDNR – Land Quality Bureau  
6200 Park Avenue, Suite 200  
Des Moines, Iowa 50321



**RE: 2026 FINANCIAL ASSURANCE  
BREMER COUNTY SANITARY LANDFILL  
IDNR PERMIT #09-SDP-01-75C - CLOSED  
HLW PN 6035-26A.360**

Dear Ms Klemesrud:

Included with this letter is financial assurance documentation for 2026 for the Bremer County Sanitary Landfill. Documentation provided with this letter includes a certified copy of the Postclosure Cost Estimate and the signed "Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form".

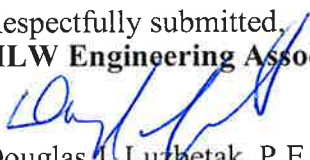
The balance of the Local Government Dedicated Fund is greater than the Postclosure Cost Estimate so financial assurance is currently fully funded for the Bremer County Sanitary Landfill.

The audit for Bremer County has been filed with the State Auditor and is available on the State Auditor's website.

Note that cost estimates have been calculated using actual costs; therefore, adjustments for inflation were determined to not be applicable to the 2026 Postclosure Cost Estimate.

Please let me know if you have any questions.

Respectfully submitted,  
**HLW Engineering Associates, Inc.**

  
Douglas J. Luzbetak, P.E.  
Project Manager

cc: Bob Brunkhorst, Chair, Bremer County Board of Supervisors (electronic copy)

**Authority**

The following calculations are based on rules published in 567 IAC Chapter 113.14, "Municipal solid waste landfill financial assurance". This analysis is based on assuming a worst case scenario regarding postclosure care of the landfill and assuming all work associated with postclosure is performed by a third party, as per Regulations.

**Note that costs are based on estimated actual costs and therefore adjustments for inflation were determined to not be applicable in this postclosure cost estimate.**

The SDP Closure Permit for the Bremer County Sanitary Landfill was issued on September 5, 2008.

**Closure Cost Estimate - NA**

Approximately 23 acres at the Bremer County Sanitary Landfill were closed in 2008 with a 4 foot soil cap in accordance with the IDNR approved Closure/Postclosure Plan (CPCP). Approximately 4 acres were closed prior to 1975 with a 2 foot soil cap in accordance with the rules in effect at the time of closure.

**Postclosure Cost Estimate**

**The remaining postclosure period used in the financial assurance calculations is:                    13 years.**

Postclosure costs must include any costs anticipated during the postclosure period, based upon the SDP Closure Permit, applicable amendments, and current IDNR regulations. Approximately 27 acres have been capped and require maintenance during postclosure.

|                                 |            |               |                       |
|---------------------------------|------------|---------------|-----------------------|
| Maintenance/Repair Soil Cap     | 27.0 acres | \$60 /acre    | \$1,620               |
| Reseeding (2% of area annually) | 0.5 acres  | \$1,600 /acre | \$800                 |
| Maintenance of Erosion Control  | 27.0 acres | \$60 /acre    | \$1,620               |
| Mowing                          |            |               | <u>\$750</u>          |
|                                 |            |               | <u><u>\$4,790</u></u> |

Inspections, reporting, monitoring well sampling, and monitoring well testing will be continued throughout the postclosure period as required by the SDP Closure Permit. Estimated costs associated with inspections, reporting, monitoring well sampling, and monitoring well testing are:

Annual engineer's inspection and an annual water quality report are required.

|                             |                       |
|-----------------------------|-----------------------|
| Inspection                  | \$1,500               |
| Annual Water Quality Report | <u>\$4,250</u>        |
|                             | <u><u>\$5,750</u></u> |

Explosive gas monitoring is required annually.

|                |            |            |                     |
|----------------|------------|------------|---------------------|
| Gas monitoring | \$750 each | 1 per year | <u><u>\$750</u></u> |
|----------------|------------|------------|---------------------|





# Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

## SECTION 1: FACILITY INFORMATION

(please print or type)

### Information Requested

Facility Name: Bremer County Sanitary Landfill Permit Number: 09-SDP-01-75C  
Permitted Agency/Entity: Bremer County

## SECTION 2: CLOSURE/POSTCLOSURE OR CORRECTIVE ACTION COST ESTIMATES

| Information Requested                              | Cost Estimate  | Date of Cost Estimate |
|--|----------------|-----------------------|
| Updated Closure Cost Estimate                      | Not Applicable | NA FACILITY IS CLOSED |
| Updated Postclosure Cost Estimate                  | \$261,170      | March 27, 2026        |
| 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 | NA FACILITY IS CLOSED |
| Amount of waste disposed of at the facility during the prior year                       | NA FACILITY IS CLOSED |

## SECTION 4: PROOF OF COMPLIANCE

### Publicly Owned Municipal Solid Waste Landfills

(ATTACH AUDIT REPORT)

Owner's Most Recent Annual Audit Report  
Prepared by: Anderson, Larkin and Co. P.C.  
For fiscal year ending: June 30, 2025

### 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<br>567 IAC 113.14(6)“a”                  |                    | Closure <input type="checkbox"/><br>Postclosure <input type="checkbox"/><br>Corrective Action <input type="checkbox"/>            | \$                |
| Surety Bond<br>567 IAC 113.14(6)“b”                 |                    | Closure <input type="checkbox"/><br>Postclosure <input type="checkbox"/><br>Corrective Action <input type="checkbox"/>            | \$                |
| Letter of Credit<br>567 IAC 113.14(6)“c”            |                    | Closure <input type="checkbox"/><br>Postclosure <input type="checkbox"/><br>Corrective Action <input type="checkbox"/>            | \$                |
| Insurance<br>567 IAC 113.14(6)“d”                   |                    | Closure <input type="checkbox"/><br>Postclosure <input type="checkbox"/><br>Corrective Action <input type="checkbox"/>            | \$                |
| Corporate Financial Test<br>567 IAC 113.14(6)“e”    |                    | Closure <input type="checkbox"/><br>Postclosure <input type="checkbox"/><br>Corrective Action <input type="checkbox"/>            | \$                |
| Local Gov’t. Financial Test<br>567 IAC 113.14(6)“f” |                    | Closure <input type="checkbox"/><br>Postclosure <input type="checkbox"/><br>Corrective Action <input type="checkbox"/>            | \$                |
| Corporate Guarantee<br>567 IAC 113.14(6)“g”         |                    | Closure <input type="checkbox"/><br>Postclosure <input type="checkbox"/><br>Corrective Action <input type="checkbox"/>            | \$                |
| Local Gov’t Guarantee<br>567 IAC 113.14(6)“h”       |                    | Closure <input type="checkbox"/><br>Postclosure <input type="checkbox"/><br>Corrective Action <input type="checkbox"/>            | \$                |
| Local Gov’t. Dedicated Fund<br>567 IAC 113.14(6)“i” | April 1997         | Closure <input type="checkbox"/><br>Postclosure <input checked="" type="checkbox"/><br>Corrective Action <input type="checkbox"/> | \$ 879,240        |

\*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<br><i>(see formula below)</i>     | \$                | \$             | \$                                      |
| Postclosure Account Balance<br><i>(see formula below)</i> | \$                | \$             | \$                                      |
| <b>Or</b>   |                   |                |   |
| Dedicated Fund Balance<br><i>(see formula below)</i>      | \$ 879,240        | \$ 879,240     | \$ NA funds exceed postclosure estimate |
| Trust Fund Balance<br><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

CLOSURE:

Not applicable. The site is closed.

POSTCLOSURE:

The estimated postclosure liability of \$261,170 is fully funded.

**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: Bob Brunkhorst Title: Chair

Agency/Entity: Bremer County Board of Supervisors

Address: 415 East Bremer Avenue

City: Waverly State: IA Zip: 50677

Telephone: 319-352-0130 Fax: 319-352-5271

Email Address: \_\_\_\_\_

Signature of Official:  Date: 3/31/26

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