



Jolly, Becky <becky.jolly@dnr.iowa.gov>

Kossuth County Landfill Financial Assurance

1 message

Doug Miller <dmiller@kossuthcounty.iowa.gov>

Tue, Apr 1, 2025 at 6:41 AM

To: "Sullivan, Mike" <michael.sullivan@dnr.iowa.gov>

Cc: "brian.rath@dnr.iowa.gov" <brian.rath@dnr.iowa.gov>, "chad.stobbe@dnr.iowa.gov" <chad.stobbe@dnr.iowa.gov>, "Jolly, Becky" <becky.jolly@dnr.iowa.gov>

Good morning Mike. Kossuth County's Independent Audit for Fiscal Year 2024 has not been completed or filed. Per the attached file, The Auditor that is doing the work has asked for and received an extension to June 30, 2025 for completing their work. To complete the work for the Financial Assurance, Information from the Audit is required. For this reason, I am asking for an extension to filing the Financial Assurance Documents. I have attached a preliminary report to this email. Please note that according to our figures, Kossuth County meets its obligations for Post Closure Assurance. Kossuth County will submit the Financial Assurance report as soon as the Audit is filed. If you have any questions or comments, feel free to contact me.

Doug Miller

Kossuth Waste Management Association

515-295-3320

engineer@kossuthcounty.iowa.gov

2 attachments

 **Kossuth County Ext Approval.pdf**
151K **20250328 Iowa DNR 5428090 Form Draft.pdf**
1558K



**Municipal Solid Waste Sanitary Landfill
Financial Assurance Report Form**

DRAFT

SECTION 1: FACILITY INFORMATION

(please print or type)

Information Requested

Facility Name: Kossuth County Sanitary Landfill Permit Number: 55-SDP-01-75C

Permitted Agency/Entity: Kossuth County Board of Supervisors

SECTION 2: CLOSURE/POSTCLOSURE OR CORRECTIVE ACTION COST ESTIMATES

Information Requested	Cost Estimate	Date of Cost Estimate
Updated Closure Cost Estimate	\$	
Updated Postclosure Cost Estimate	\$ 448,656	March 27,2025
Initial or Updated Corrective Action Cost Estimate	\$ 2,275	March 27,2025

*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	Closed
Amount of waste disposed of at the facility during the prior fiscal year	

SECTION 4: PROOF OF COMPLIANCE

Publicly Owned Municipal Solid Waste Landfills

(ATTACH AUDIT REPORT)

Owner's Most Recent Annual Audit Report

Prepared by: Gardiner & Company, Charles City, Iowa

For fiscal year ending: June 30, 2024

Privately Owned Municipal Solid Waste Landfills

(ATTACH AFFIDAVIT)

Attach owner/operator's affidavit indicating that an annual review has been performed by a certified public accountant to determine whether the privately owned landfill is in compliance with IAC 567 Chapter 113. The affidavit shall state the name of the certified public accountant, the dates and conclusions of the review, and the steps taken to rectify any deficiencies identified by the accountant.

SECTION 5: FINANCIAL ASSURANCE INSTRUMENT

Type and Value of Financial Assurance Instrument(s) (ATTACH INSTRUMENT(S))

Assurance Instrument	Establishment Date	Mechanism Covers	Instrument Value*
Trust Fund 567 IAC 113.14(6)"a"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Surety Bond 567 IAC 113.14(6)"b"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Letter of Credit 567 IAC 113.14(6)"c"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Insurance 567 IAC 113.14(6)"d"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Corporate Financial Test 567 IAC 113.14(6)"e"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Local Gov't. Financial Test 567 IAC 113.14(6)"f"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Corporate Guarantee 567 IAC 113.14(6)"g"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Local Gov't Guarantee 567 IAC 113.14(6)"h"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Local Gov't. Dedicated Fund 567 IAC 113.14(6)"i"	March 18, 2003	Closure <input type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/>	\$443263.14

*Pursuant to IAC 567 113.14(9), if account(s) are restricted/reserved to pay for closure, postclosure or corrective action costs, then the amount of the financial assurance instrument may be reduced by the sum of the cash balance of the account(s) established to comply with subrule 113.14(8).

SECTION 6: INITIAL PROOF OF ESTABLISHMENT OF ACCOUNTS

Check Which Applies: New Mechanism Previously Submitted

Pursuant to IAC 567 Chapter 113.14(8)"f", documentation of the establishment of accounts is to be submitted to the department by April 1, 2003 for currently permitted MSWLFs. Permit holders for MSWLFs permitted after April 1, 2003, shall submit documentation of the establishment of accounts prior to the MSWLF's initial receipt of waste.

Please attach documentation indicating accounts/fund have been established for closure and postclosure care and if the account(s) are restricted/reserved for closure or postclosure care. Examples of documentation include bank statements for closure/postclosure accounts, letter signed by the chief financial officer, letter from certified public accountant, etc.

Accounts established pursuant to paragraph 113.14(6)"a" for trust funds or paragraph 113.14(6)"i" for local government dedicated funds also satisfies the requirements of this subrule, and the permit holder shall not be required to establish additional closure and postclosure accounts.

SECTION 7: CLOSURE AND POSTCLOSURE ACCOUNTS

Completion of the following closure and postclosure account information complies with the annual financial statement requirements of IAC 567 113.14(3)"a" and 113.14(4)"a" by indicating the current balance(s) of the closure/postclosure account(s) or dedicated/trust fund and the projected amount(s) to be deposited in the account(s).

Under "Beginning Balance", please state the account/fund balance 30 days after the start of the previous fiscal year, for "Ending Balance", indicate the account balance 30 days after the close of the previous fiscal year, and for "Projected Deposit", indicate the amount to be deposited within 30 days of the close of the permit holder's fiscal year.

Information Requested	Beginning Balance	Ending Balance	Projected Deposit
Closure Account Balance <i>(see formula below)</i>	\$	\$	\$
Postclosure Account Balance <i>(see formula below)</i>	\$ 484,813.29	\$ 464,907.79	\$
Or			
Dedicated Fund Balance <i>(see formula below)</i>	\$	\$	\$
Trust Fund Balance <i>(see formula below)</i>	\$	\$	\$

Formula for Projected Deposits

Closure or Postclosure Account

$$\frac{CE - CB}{RPC} \times TR$$

Where "CE" is the closure or postclosure cost estimate, "CB" is the balance 30 days after close of the previous fiscal year, "RPC" is the remaining permitted capacity in tons, of the landfill from the beginning of the current fiscal year, and "TR" is the total number of tons of solid waste disposed in the prior year.

Dedicated/Trust Fund

$$\frac{CE - CB}{Y}$$

Where "CE" is the closure or postclosure cost estimate, "CB" is the balance 30 days after close of the previous fiscal year, and "Y" is number of years remaining in the pay-in period.

If needed, the space below can be used to show calculations for projected deposits

Closure	Postclosure $CE = (448,656 + 2,275) = \$450,931$ $CB = \$464,907.79$ $Y = 13$ $\$450,931 - \$464,907.79 < \$0$
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\$0 Projected Deposit Required

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: Carter Nath Title: Chairperson

Agency/Entity: Kossuth County Board of Supervisors

Address: _____

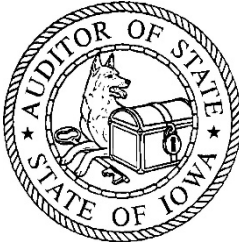
City: 114 W. State Street State: IA Zip: 50511

Telephone: 515-295-3320 Fax: 515-295-4973

Email Address: engineer@kossuthcounty.iowa.gov

Signature of Official: _____ Date: _____

Questions? Contact Chad Stobbe at (515) 201-8272 or Chadd.Stobbe@dnr.iowa.gov



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834

February 18, 2025

Tammy Eden
Kossuth County Auditor
teden@kossuthcounty.iowa.gov

Dear Auditor Eden:

We have received your letter requesting an extension for the filing of the June 30, 2024, audit for Kossuth County.

Chapter 11.6(6) of the Code of Iowa states "At the request of the governmental subdivision, the auditor of state may extend the nine-month time limitation upon a finding that the extension is necessary and not contrary to the public interest and that the failure to meet the deadline was not intentional." You have indicated the extension is requested to allow adequate time for the auditors to complete the audit and time to review the draft report.

Based on this information, we are granting an extension to June 30, 2025, as requested.

Sincerely,

A handwritten signature in black ink that reads "Rob Sand". The signature is stylized and cursive.

Rob Sand

RS/dd