

# KOSSUTH WASTE MANAGEMENT ASSOCIATION

**Kossuth County Transfer Station**  
2900 130<sup>th</sup> Avenue  
Burt, IA 50522  
515-924-3739  
[tstation@kossuthcounty.iowa.gov](mailto:tstation@kossuthcounty.iowa.gov)  
[www.co.kossuth.ia.us](http://www.co.kossuth.ia.us)

**Kossuth County Engineer's Office**  
**Kossuth County Courthouse**  
114 West State Street  
Algona, IA 50511  
515-295-3320  
515-295-4973 (fax)  
[engineer@kossuthcounty.iowa.gov](mailto:engineer@kossuthcounty.iowa.gov)

May 11, 2026

Ms. Mary Klemesrud  
Program Planner  
Land Quality Bureau  
Iowa Department of Natural Resources  
6200 Park Avenue, Suite 200  
Des Moines, IA 50321

RE: Kossuth County Sanitary Landfill, Permit Number 55-SDP-01-75C, Financial Assurance – Fiscal Year 2026

Dear Ms. Klemesrud:

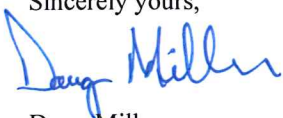
I am enclosing documentation to demonstrate financial assurance for post closure costs at the Kossuth County Landfill. Included in this packet of information you will find the following:

1. A completed IDNR Form 542-8090 "Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form."
2. Cost Estimate for Landfill Post Closure costs prepared by SCS Engineers, West Des Moines, Iowa and dated March 13, 2026.
3. Copy of Sheets 46, 47, & 48, of Kossuth County's Fiscal Year 2025 Independent Audit performed by Gardner & Company, Certified Public Accountants.
4. Print out of Kossuth County current 2025 - 2026 Transfer Station and Landfill Post Closure Fund balances.

Per the enclosed material, Kossuth County's current 2025-2026 Landfill Post Closure Fund balance on March 1, 2026 was \$421,879.79. The enclosed cost estimate for landfill post closure is \$430,162. The enclosed copies of the FY2024 audit report show June 30, 2024 assets of \$441,369. Per the Financial Assurance Report Form, balance in our Post Closure Account 30 days after the close of the previous fiscal year was \$441,369.09. Since this balance is greater than the Engineer's Estimate, we comply with the requirements of Financial Assurance rules. I believe that this material satisfies the requirements of IAC 567 Chapter 113.14

If you have any questions regarding this information or if you have need for additional information, you may contact me at 515-295-3320 or [engineer@kossuthcounty.iowa.gov](mailto:engineer@kossuthcounty.iowa.gov).

Sincerely yours,



Doug Miller  
Engineer of Kossuth County Landfill and Transfer Station

p.c.: Becky Jolly, IDNR

Enc.



# Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

## SECTION 1: FACILITY INFORMATION

(please print or type)

### Information Requested

Facility Name: \_\_\_\_\_ Permit Number: \_\_\_\_\_

Permitted Agency/Entity: \_\_\_\_\_

## 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	\$	
Initial or Updated Corrective Action Cost Estimate	\$	

\*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	
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: \_\_\_\_\_

For fiscal year ending: \_\_\_\_\_

### 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”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$

\*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>	\$	\$	\$
<b>Or</b>			
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 Please see attached Exhibit 1
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**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: 114 W. State Street

City: Algona State: Iowa Zip: 50511

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

Email Address: engineer@kossuthcounty.iowa.gov

Signature of Official:  Date: May 5, 2020

Questions? Contact Mary Klemesrud at (515) 802-8835 or [Mary.Klemesrud@dnr.iowa.gov](mailto:Mary.Klemesrud@dnr.iowa.gov)

**Kossuth County Sanitary Landfill**  
**55-SDP-01-75C**  
**Financial Assurance Report**  
**Exhibit 1**  
**Calculation of Projected Deposit for Dedicated Fund**

(CE - CB) / Y

CE =	Post Closure Cost Estimate =	\$427,812.00
	Corrective Action Cost Estimate =	\$2,350.00
CE=		\$430,162.00
CB =	Balance 30 days after close of previous fiscal year	\$441,369.09
Y =	Number of years remaining in pay period	12

(CE - CB) / Y (\$933.92)

CE - CB < \$0  
\$0.00 Deposit Required

March 13, 2026  
File No. 27223408.26

Mr. Doug Miller P.E.  
Kossuth County Engineer's Office  
114 West State Street, Suite 5  
Algona, Iowa 50511

Subject: 2026 Financial Assurance  
Kossuth County Sanitary Landfill  
Permit No. 55-SDP-01-75C

Dear Mr. Miller:

SCS Engineers (SCS) has completed the 2026 Financial Assurance Post-Closure and Corrective Action Cost Estimate for the above referenced facility.

The 2026 updated cost estimates were completed using the DNR-provided inflation factor. In order to incorporate the inflation factor and reduction of post-closure years, the 2025 post-closure cost estimate (Doc # 113337) was divided by 2025's remaining years in post-closure to determine the annual cost. The inflation factor was applied to this cost to determine the annual cost for the 2026 estimate. The 2026 annual cost estimate was multiplied by 2026's remaining years in post-closure to determine the total post-closure cost estimate for 2026. The values for the previous and current estimates are provided in the table below. The Kossuth County Sanitary Landfill has 12 years remaining of the 30-year post-closure period. The 2026 Corrective Action cost estimate was increased by the inflation factor.

Estimate	2025	Inflation Factor	2026
Total Post-Closure Cost	\$448,656		\$427,812
Units	13		12
Post-Closure Annual Cost	\$34,512	1.033	\$35,651
Corrective Action Cost	\$2,275 <sup>(1)</sup>	1.033	\$2,350
Transfer Station Closure Cost	\$46,951 <sup>(2)</sup>		\$53,597 <sup>(3)</sup>
<b>2026 Total Funds Needed</b>	<b>\$497,882</b>		<b>\$483,759</b>

Notes:

- (1) Updated in 2025 and set to match the remaining years of post-closure care.
- (2) From the 2022 Transfer Station Permit Renewal Application.
- (3) From the 2025 Transfer Station Permit Renewal Application. Included for total amount to be considered for financial assurance mechanisms.





**2025-2026 81000  
TRANSFER STATION BALANCE**

3/27/2026

DATE	BEGINNING AUDITORS BALANCE	INTEREST	RECEIPTS	EXPENDITURES	ENDING AUDITOR'S BALANCE	OUT-STANDING WARRANTS	ENDING TREASURER BALANCE
JULY	\$286,030.04	\$2,372.61	\$103,365.17	\$143,217.71	\$248,550.11	\$2,046.59	\$250,596.70
AUG	\$248,550.11	\$0.00	\$104,568.31	\$111,143.38	\$241,975.04	\$2,646.21	\$244,621.25
SEPT	\$241,975.04	\$0.00	\$99,853.46	\$110,526.29	\$231,302.21	\$16,571.68	\$247,873.89
OCT	\$231,302.21	\$10,891.78	\$107,011.16	\$98,881.34	\$250,323.81	\$2,837.02	\$253,160.83
NOV	\$250,323.81	\$0.00	\$83,391.27	\$111,140.62	\$222,574.46	\$57,832.60	\$280,407.06
DEC	\$222,574.46	\$0.00	\$78,187.64	\$97,257.32	\$203,504.78	\$44,661.52	\$248,166.30
JAN	\$203,504.78	\$0.00	\$101,785.31	\$92,788.51	\$212,501.58	\$3,192.42	\$215,694.00
FEB	\$212,501.58	\$0.00	\$88,329.16	\$86,525.86	\$214,304.88	\$3,975.24	\$218,280.12
MAR	\$214,304.88			\$0.00	\$0.00		\$0.00
APRIL				\$0.00	\$0.00		\$0.00
MAY				\$0.00	\$0.00		\$0.00
JUNE				\$0.00	\$0.00		\$0.00
		\$13,264.39	\$766,491.48	\$851,481.03			

**2025-2026 LANDFILL POST CLOSURE FUND 81002**

DATE	BEGINNING AUDITORS BALANCE	TRANSFERS	RECEIPTS	EXPENDITURES	ENDING AUDITOR'S BALANCE	OUTSTANDING WARRANTS	ENDING TREASURER BALANCE
JULY	\$441,369.09	\$0.00	\$0.00	\$0.00	\$441,369.09	\$0.00	\$441,369.09
AUG	\$441,369.09	\$0.00	\$0.00	\$9,126.80	\$432,242.29	\$0.00	\$432,242.29
SEPT	\$432,242.29	\$0.00	\$0.00	\$0.00	\$432,242.29	\$0.00	\$432,242.29
OCT	\$432,242.29	\$0.00	\$0.00	\$1,110.00	\$431,132.29	\$0.00	\$431,132.29
NOV	\$431,132.29	\$0.00	\$0.00	\$3,870.00	\$427,262.29	\$0.00	\$427,262.29
DEC	\$427,262.29	\$0.00	\$0.00	\$1,261.25	\$426,001.04	\$0.00	\$426,001.04
JAN	\$426,001.04	\$0.00	\$0.00	\$3,071.25	\$422,929.79	\$0.00	\$422,929.79
FEB	\$422,929.79	\$0.00	\$0.00	\$1,050.00	\$421,879.79	\$0.00	\$421,879.79
MARCH	\$421,879.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
APRIL		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MAY		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
JUNE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00				

  
 \_\_\_\_\_  
 Doug Miller, Engineer of the Kossuth County  
 Landfill and Transfer Station

March 30, 2026  
 \_\_\_\_\_  
 Date

  
 \_\_\_\_\_  
 Tammy Eden, Kossuth County Auditor

3-30-26  
 \_\_\_\_\_  
 Date

  
 \_\_\_\_\_  
 Nicholas P. Rahm, Kossuth County Treasurer

3/30/2026  
 \_\_\_\_\_  
 Date

## Notes to Financial Statements (Continued)

### Note 7: Due to Other Governments

The County purchases services from other governmental units and also acts as a fee and tax collection agent for various governmental units. Tax collections are remitted to those governments in the month following collection. A summary of amounts due to other governments at June 30, 2025 is as follows:

Fund	Description	Amount
General	Services	\$ 6,555
Special Revenue:		
Secondary Roads	Services	375
EMS Levy	Services	105
		<u>7,035</u>
Total for Governmental Funds		<u><u>\$ 7,035</u></u>

Fund	Description	Amount
Custodial:		
County Recorder	Collections	\$ 1,414
Agricultural Extension Education		2,697
Schools		158,876
Community Colleges		19,979
Corporations		93,164
Townships		5,315
County Hospital		17,674
Brucellosis and Tuberculosis		
Eradication		29
City Special Assessments		5,108
Auto License and Use Tax		627,584
County Recorder's Electronic		
Transaction Fee		653
		<u>653</u>
Total for Custodial Funds		<u><u>\$932,493</u></u>

### Note 8: Long-Term Liabilities

A summary of changes in long-term liabilities for governmental activities for the year ended June 30, 2025 is as follows:

	Drainage Warrants	Compensated Absences	Net Pension Liability	Total OPEB Liability	Total
Balance Beginning of Year	\$6,009,711	\$607,931	\$2,520,881	\$347,409	\$ 9,485,932
Increases	3,304,711	278,251	0	16,096	3,599,058
Decreases	2,286,764	0	144,730	0	2,431,494
Balance End of Year	<u>\$7,027,658</u>	<u>\$886,182</u>	<u>\$2,376,151</u>	<u>\$363,505</u>	<u>\$10,653,496</u>
Due Within One Year	<u>\$ 0</u>	<u>\$598,278</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 598,278</u>

## Notes to Financial Statements (Continued)

### Note 8: Long-Term Liabilities (Continued)

#### Drainage Warrants

Drainage warrants are warrants which are legally drawn on drainage district funds but are not paid for lack of funds, in accordance with Chapter 74 of the Code of Iowa. The warrants bear interest at rates in effect at the time the warrants are first presented. Warrants will be paid as funds are available.

Drainage warrants are paid from the Special Revenue, Drainage Districts Fund solely from drainage assessments against benefited properties.

A summary of changes in long-term liabilities for business-type activities for the year ended June 30, 2025 is as follows:

	Landfill Postclosure Care	Compensated Absences	Net Pension Liability	Total OPEB Liability	Total
Balance Beginning of Year	\$472,700	\$4,261	\$67,963	\$6,966	\$551,890
Increases	25,357	3,222	0	260	28,839
Decreases	0	0	8,205	0	8,205
Balance End of Year	\$498,057	\$7,483	\$59,758	\$7,226	\$572,524
Due Within One Year	\$ 34,687	\$7,483	\$ 0	\$ 0	\$ 42,170

#### Postclosure Care Costs

To comply with Federal and State regulations, the County is required to complete a monitoring system plan and a postclosure plan and to provide funding necessary to effect postclosure, including proper monitoring and care of the landfill after closure. Environmental Protection Agency (EPA) requirements have established 30 year postclosure care requirements for all municipal solid waste landfills that receive waste after October 9, 1993. State governments are primarily responsible for implementation and enforcement of those requirements and have been given flexibility to tailor requirements to accommodate local conditions that exist. The effect of the EPA requirement is to commit landfill owners to perform certain closing functions and postclosure monitoring functions as a condition for the right to operate the landfill in the current period. The EPA requirements provide that when a landfill stops accepting waste, it must be covered with a minimum of twenty four inches of earth to keep liquid away from the buried waste. Once the landfill is closed, the owner is responsible for maintaining the final cover, monitoring the ground water and methane gas, and collecting and treating leachate (the liquid that drains out of waste) for thirty years.

## Notes to Financial Statements (Continued)

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### Note 8: Long-Term Liabilities (Continued)

#### Postclosure Care Costs (Continued)

Governmental Accounting Standards Board Statement No. 18 requires landfill owners to estimate total landfill closure and postclosure care costs and recognize a portion of these costs each year based on the percentage of estimated total landfill capacity used that period. Estimated total cost consists of four components: (1) the cost of equipment and facilities used in postclosure monitoring and care, (2) the cost of final cover (material and labor), (3) the cost of monitoring the landfill during the postclosure period and (4) the cost of any environmental cleanup required after closure. Estimated total cost is based on the cost to purchase those services and equipment currently and is required to be updated annually for changes due to inflation or deflation, technology or applicable laws and regulations.

The landfill was closed during fiscal year 2009 at an approximate cost of \$295,000 which is considerably more than the original \$143,100 closure cost estimate. The postclosure costs were estimated at \$498,057, and the total estimate has been recognized as of June 30, 2025. The liability represents the amount estimated to perform the remaining 13 years of maintenance, monitoring of groundwater and methane gas, and leachate collection and disposal.

Chapter 455B.306(9)(b) of the Code of Iowa requires permit holders of municipal solid waste landfills to maintain separate postclosure care accounts to accumulate resources for the payment of postclosure care costs. **The County has accumulated resources to fund these costs and, at June 30, 2025, deposits of \$441,369 are held for these purposes, reserved for postclosure care.** They are reported as restricted investments in the Statement of Net Position.

Chapter 567-113.14(8) of the IAC allows the County to choose the dedicated fund mechanism to demonstrate financial assurance and use the accounts established to satisfy the postclosure care account requirements. Accordingly, the County is not required to establish postclosure care accounts in addition to the accounts established to comply with the dedicated fund financial assurance mechanism.

### Note 9: Pension Plan

Plan Description – IPERS membership is mandatory for employees of the County, except for those covered by another retirement system. Employees of the County are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by the Iowa Public Employees' Retirement System (IPERS). IPERS issues a stand-alone financial report which is available to the public by mail at P.O. Box 9117, Des Moines, Iowa 50306-9117 or at [www.ipers.org](http://www.ipers.org).

IPERS benefits are established under Iowa Code Chapter 97B and the administrative rules thereunder. Chapter 97B and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.