



Alpena County Board of Commissioners
720 W. Chisholm Street, Suite #7
Alpena, MI 49707
Telephone: 989-354-9500
Fax: 989-354-9648
Web Address: www.alpenacounty.org
commissionersoffice@alpenacounty.org



District #8
Chairman of the Board
John Kozlowski

July 28, 2026

District #5
Vice-Chair
Brenda Fournier

Ms. Rhonda Oyer
Materials Management Division
EGLE
P.O. Box 30241
Lansing, MI 48909-7741

District #1
Commissioner
Bill LaHaie

RE: Chief Financial Officer Letter

District #2
Commissioner
Dan Ludlow

Dear Ms. Oyer:

District #3
Commissioner
Lucille Bray

As Chairman of the Alpena County Board of Commissioners, I am submitting this letter in support of the Montmorency-Oscoda-Alpena Solid Waste Management Authority's use of the financial test for closure and post closure costs, as specified in the Code of Federal Regulations (40 CFR), Part 258, Section 258.74. The landfill is owned and operated by the Montmorency-Oscoda-Alpena Solid Waste Management Authority. Alpena County is a constituent municipality of the Authority, as are Montmorency and Oscoda Counties. My submission of this letter has been duly approved by a vote of the Alpena County Board of Commissioners.

District #4
Commissioner
Bill Peterson

Facility Name: Montmorency-Oscoda-Alpena Landfill
6751 Landfill Road
P.O. Box 13
Atlanta, MI 49709

District #6
Commissioner
Todd Britton

Facility ID Number: 450267

Financial Component

Please find attached the following:

District #7
Commissioner
Travis Konarzewski

Liquidity Ratio
Debt Service Ratio
Total Revenue - 43% Test

County Administrator
Jesse Osmer

Closure / Post Closure Cost Estimates

The current closure and post-closure cost estimates covered by the test for the Montmorency-Oscoda-Alpena Landfill:

Closure Costs	\$ 5,146,973
Post-Closure Costs	<u>\$ 3,405,513</u>
Total Closure and Post-Closure Costs	\$ 8,552,486
Perpetual Care	\$ 55,371
Other / Pre Existing Units (18.14 acres @ \$20,000/acre)	<u>\$ 362,800</u>
Total Cost Estimate	<u>\$ 8,970,657</u>

The detailed estimate for these costs are enclosed. See the "License Attachment Forms" provided by the Michigan Department of Environmental Quality (Department) as well as the enclosed Comprehensive Annual Financial Report (CAFR) and the operating record located in the public repository for this facility, which is located at the Montmorency-Oscoda-Alpena Landfill Office, 6751 Landfill Road, P.O. Box 13, Atlanta, MI 49709.

The closure and post-closure costs used above are effective as of December 31, 2025

The fiscal year for Alpena County ends on December 31.

Alpena County guarantees environmental obligations as follows: NONE

The amount of financial responsibility for these other obligations is \$ -0-

The sum of all environmental obligations is less than 43% of total revenue for all three Counties combined as follows:

See Attached Computation

Financial Certifications

I further certify the following:

- (1) Alpena County prepares its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) for governments
- (2) Alpena County's last audit was for the period ending December 31, 2025, and the independent auditor Straley Lamp & Kraenzlein, P.C. issued an unqualified opinion for that audit.
- (3) Alpena County has not operated at a total operating fund deficit equal to five percent or more of total annual revenue in each of the past two fiscal years.
- (4) Alpena County is not in default on any outstanding general obligation bonds, and;
- (5) Alpena County does not have any outstanding general obligation bonds rated lower than Baa as issued by Moody's or BBB as issued by Standard and Poor's.

Public Notice Component

Alpena County is not the lead County in the Montmorency-Oscoda-Alpena Landfill. The records are maintained by the Landfill Authority and GASB Statement 18 is applicable to that entity.

Financial Assurance Method

Record-keeping and Reporting Requirements

A copy of the independently audited year-end financial statement for fiscal year 2025 including the accountant's opinion is attached to this letter and the Accountant's Special Report for Alpena County is also attached to this letter.

I solemnly affirm under the penalties of perjury, that the contents of this letter are true to the best of my knowledge, information and belief.

, Chairman
Chief Financial Officer, Alpena County

Date

All Counties
Total Revenue - 43% Test
December 31, 2025

Total Annual Revenues:

Montmorency County	\$ 17,809,877
Oscoda County	39,843,082
Alpena County	<u>23,376,722</u>
Total Revenues	<u>\$ 81,029,681</u>

43% of Total Revenue	<u>\$ 34,842,763</u>
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Closure & Post Closure

Per Audit	\$ 6,847,481	as of 12/31/2025
Per State Form	\$ 8,970,657	as of 12/31/2025

The sum of all environmental obligations is less than 43% of total revenue for all three counties combined.

Total revenue excludes transfers between funds and was taken from the Statement of Activities.