



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

January 20, 2026

Kristi Onstot
Executive Council
L O C A L

Subject: Wildfire at Loess Hills State Forest on April 13, 2023
Department of Natural Resources
Claim Dated July 17, 2023
AOS Claim ID: 3486

In accordance with Executive Council policy, we have examined the invoices and supporting documentation for partial payment related to the damages and have found the items to be in order as shown below:

Documented request	<u>\$ 228,250.00</u>
Executive Council Allocation	\$ 1,814,320.00
Less:	
Previous payments	\$ 976,400.00
This payment	<u>228,250.00</u>
Total	<u>\$ 1,204,650.00</u>
Remaining Executive Council allocation	<u>\$ 609,670.00</u>

We recommend reimbursement be made in the amount of \$228,250.00. This represents partial payment of the loss.

Sincerely,

Brian R. Brustkern, CPA
Deputy Auditor of State

cc: Kayla Lyon, Director, Department of Natural Resources
Sherry L. Arntzen, Bureau Chief, State Parks, Forests, and Preserves Bureau,
Department of Natural Resources
Kara Bryant, Budget and Finance, Department of Natural Resources

November 25, 2025

To: Tammy Hollingsworth, Auditor of State
Kristi Onstot, Treasurer of State
Executive Council

From: Kara Bryant, Federal Aid Coordinator
Department of Natural Resources

Re: Reimbursement Request – 29C.20 Claim

AOS Claim #	3486
Location	Loess Hills State Forest
Event Date	April 13, 2023
Event Summary	Wildfire
Amount Requested	\$228,250.00
Request Details	4 th partial
DNR Accounting String	0147-542-R500-UA-0301

Copies of accounting documents paid by the DNR included in this request are attached.

If you have questions or need additional information, please do not hesitate to contact me.

Thank you,

Kara Bryant, Federal Aid Coordinator
Department of Natural Resources
kara.bryant@dnr.iowa.gov
515-587-7409

CTC Disaster Response, Inc. DBA Custom

Tree Care

4011 SW 29th St. #130
Topeka, KS 66614 USA
+17854789805
ggathers@ctcdisaster.com
www.ctcdisaster.com

24DNRPFPJSEAG-0010
0147-542-R500-UA 2486

Jeff
Seago

Digitally signed by
Jeff Seago
Date: 2025.06.02
15:22:29 -05'00'



claim ID 3486

INVOICE

BILL TO

State of Iowa DNR
6200 Park Ave.
STE 200
Des Moines, IA 50321

vc 00002136519
ref GAX 11012125632
pd 1.27.25

INVOICE # 24046

DATE 05/19/2025

DUE DATE 06/01/2025

TERMS Due on receipt

	QTY	RATE	AMOUNT
Contract Work:Contract Work Contract Number 24DNRPFPJSEAGO-0010 20 Acres Deciduous Tree Clearing (Task 1) @ \$3,190 per acre= \$63,800	20	3,190.00	63,800.00

We appreciate your business and look forward to having the opportunity to serve you in the future! **BALANCE DUE**

\$63,800.00

[Pay invoice](#)

CTC Disaster Response, Inc. DBA Custom

Tree Care

4011 SW 29th St. #130
Topeka, KS 66614 USA
+17854789805
ggathers@ctcdisaster.com
www.ctcdisaster.com

vc 00002136519
ref GAX 11012125632
pd 1.27.25



INVOICE

BILL TO

State of Iowa DNR
6200 Park Ave.
STE 200
Des Moines, IA 50321

24DNRPFPJSEAG-0010
0147-542-R500-UA 2486

Jeff

Seago

Digital signature
by Jeff Seago
Date: 2025.06.02
15:22:49 -05'00'

claim ID 3486

6.5.2025 ksb

INVOICE # 24047

DATE 05/19/2025

DUE DATE 06/01/2025

TERMS Due on receipt

	QTY	RATE	AMOUNT
Contract Work:Contract Work Contract Number 24DNRPFPJSEAGO-0010 20 Acres Eastern Red Cedar Clearing (Task 2) @ \$3,270 per acre = \$65,400	20	3,270.00	65,400.00

We appreciate your business and look forward to having
the opportunity to serve you in the future! **BALANCE DUE**

\$65,400.00

[Pay invoice](#)

CTC Disaster Response, Inc. DBA Custom

Tree Care

4011 SW 29th St. #130
Topeka, KS 66614 USA
+17854789805
ggathers@ctcdisaster.com
www.ctcdisaster.com

24DNRPPJSEAG-0010 Am 2

Jeff Seago

Digitally signed by
Jeff Seago
Date: 2025.07.21
16:15:16 -05'00'



INVOICE

BILL TO

State of Iowa DNR
6200 Park Ave.
STE 200
Des Moines, IA 50321

revised am 1 reference
vc 00002136519
ref GAX 11012125632
pd 1.27.25
0147-542-R500-UA-2486

INVOICE # 24117

DATE 06/16/2025

DUE DATE 07/01/2025

TERMS Due on receipt

7.22.2025 ksb

	QTY	RATE	AMOUNT
Contract Work:Contract Work Contract Number 24DNRPPJSEAGO-0010 29 acres Deciduous Tree Clearing (Task 1) @ \$3,190 per acre= \$92,510.00	29	3,190.00	92,510.00

We appreciate your business and look forward to having the opportunity to serve you in the future! **BALANCE DUE**

\$92,510.00

[Pay invoice](#)

CTC Disaster Response, Inc. DBA Custom**Tree Care**

4011 SW 29th St. #130
Topeka, KS 66614 USA
+17854789805
ggathers@ctcdisaster.com
www.ctcdisaster.com

**INVOICE**

24DNRPPJSEAG-0010 Am 2

Jeff**Seago**

Digitally signed
by Jeff Seago
Date: 2025.07.21
16:14:17 -05'00'

BILL TO

State of Iowa DNR
6200 Park Ave.
STE 200
Des Moines, IA 50321

revised am 1 reference
vc 00002136519
ref GAX 11012125632
pd 1.27.25
0147-542-R500-UA-2486

INVOICE # 24118**DATE** 06/16/2025**DUE DATE** 07/01/2025**TERMS** Due on receipt

7.22.2025 ksb

	QTY	RATE	AMOUNT
Contract Work:Contract Work Contract Number 24DNRPPJSEAGO-0010 20 acres Red Cedar Tree Clearing (Task 2) @ \$3,270 per acre= \$6,540	2	3,270.00	6,540.00

We appreciate your business and look forward to having the opportunity to serve you in the future! **BALANCE DUE** **\$6,540.00**

Pay invoice