

City of Westlake Landfill Cuyahoga County

**Agreed-Upon Procedures Report
For the Year Ended December 31, 2013**



Dave Yost • Auditor of State

City Council
City of Westlake Landfill
27700 Hilliard Blvd
Westlake, OH 44145

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the City of Westlake Landfill, Cuyahoga County, prepared by Ciuni & Panichi, Inc., for the period January 1, 2013 through December 31, 2013. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The City of Westlake Landfill is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

August 7, 2014

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City of Westlake Landfill

For the Year Ended December 31, 2013

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FINANCE DEPARTMENT

27700 Hilliard Blvd. Phone 440.871.3300
Westlake, OH 44145 Fax 440.617.4284

June 25, 2014

Chris Korleski, Director
Ohio Environmental Protection Agency
P.O. Box 1049
50 West Town Street
Columbus, Ohio 43216-1049

Letter from Chief Financial Officer

Dear Mr. Korleski:

I am the Chief Financial Officer of the City of Westlake, 27700 Hilliard Boulevard, Westlake, Ohio. This letter is in support of this local government's use of the financial test to demonstrate financial assurance, as specified in Chapter 3745-27 of the Administrative Code.

1. This local government is the owner or operator of the following facilities for which financial assurance for final closure or post-closure care or corrective measures is demonstrated through the financial test specified in Chapter 3745-27 of the Administrative Code and/or this local government is the owner or operator of the following facilities for which financial assurance for any other environment obligation are assured by a financial test. The current final closure, post-closure, and/or corrective measures costs estimates provided for by the test are shown for each facility:

| | |
|---|--|
| Ranney Park Landfill 28000 Ranney Parkway Westlake, Ohio 44145 Cuyahoga County | City of Westlake (Transfer Pad) 741 Bassett Road Westlake, Ohio 44145 Cuyahoga County |
|---|--|

| | |
|---|------------------|
| Current post-closure estimate | \$494,439* |
| Current corrective measures cost estimate | <u>\$ 0</u> |
| Total cost estimate | <u>\$494,439</u> |

2. This local government is the owner or operator of the following facilities for which financial assurance for final closure or, if a sanitary landfill facility, post-closure care or corrective measures, is not demonstrated to the Ohio Environmental Protection Agency through the financial test or any other financial assurance mechanism specified in Chapter 3745-27 of the Administrative Code. The current final closure, post-closure, and/or corrective measures cost estimates not covered by such financial assurance are shown for each facility: None.

The fiscal year of this local government ends on December 31. The figures for the following items marked with an asterisk are derived from this local government's independently audited, year-end financial statements for the most recently completed fiscal year, ended December 31, 2013.

ALTERNATIVE II

1. Sum of current final closure, post-closure, and/or corrective measures cost estimates and any other environmental obligations assured by a financial test (total of all cost estimates shown in the two paragraphs above): \$494,439*.
2. Current bond rating of most recent issuance and name of rating service: Aaa:Moody's Investment Services.
3. Date of issuance of bond: March 26, 2014.
4. Date of maturity of bond: various through December 1, 2044.
5. Total assured environmental costs: \$ 494,439*.
6. Total annual revenue: \$ 51,609,887*.

YES

NO

7. Is line 5 divided by line 6 less than or equal to 0.43?..... X

I hereby certify that the wording of this letter is identical to the wording specified in paragraph (H) of rule 3745-27-17 of the Administrative Code as such rule was constituted on the date shown immediately below. I further certify the following: (1) that the local government's financial statements are prepared in conformity with generally accepted accounting principles for governments; (2) that the local government has not operated at a deficit equal to five per cent or more of total annual revenue in either of the past two fiscal years; (3) that the local government is not in default on any outstanding general obligations bonds; and , (4) that the local government does not have outstanding general obligations rated less than BBB as issued by "Standard and Poor's" or Baa as issued by "Moody's."



Prashant Shah
Director of Finance
June 25, 2014

Independent Accountant's Report on Applying Agreed-Upon Procedures

Members of City Council
City of Westlake
and
Chris Korleski, Director
Ohio Environmental Protection Agency

We have audited, in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the City of Westlake, Cuyahoga County, Ohio, (the "City") for the year ended December 31, 2013, and have separately issued our unmodified report thereon dated June 25, 2014.

In a letter to the Ohio Environmental Protection Agency dated June 25, 2014 (the Letter), Prashant Shah, Director of Finance of the City of Westlake, specified that certain amounts disclosed in that Letter were derived from the independently audited financial statements referred to in the first paragraph above.

We have performed the procedures described below as agreed to by the City and by the Ohio Environmental Protection Agency, solely to assist you in determining that certain amounts reported in the Letter agreed to, or can be computed from, amounts presented in the audited basic financial statements. The City's management is responsible for the information presented in the Letter. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the addressees. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

As required by Ohio Administrative Code Sections 3745-27-15(L)(5)(c), 3745-27-16(L)(5)(c) and 3745-27-18(M)(5)(c), we have agreed the following amounts included in the Letter to the audited financial statements:

Alternative 2, Line No.

| | |
|---|--|
| 5 | Total assured environmental costs: \$494,439 |
| 6 | Total annual revenue: \$51,609,887 |

The amounts on line 6 agree to the basic fund financial statements of the City, or can be computed from amounts appearing therein. We followed the definition for line 6 included in the *State Support Document for the Local Government Financial Test*, issued November 27, 1996 by the USEPA. Line 5 includes total assured environmental costs reported in the fund financial statements following Government Accounting Statement Number 18.

Members of City Council
City of Westlake
and
Chris Korleski, Director
Ohio Environmental Protection Agency

We were not engaged to, and did not conduct an examination, the objective of which would be to express an opinion on the Letter. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the addressees listed above and should not be used by anyone else.

Very truly yours,

A handwritten signature in cursive script that reads "Cini & Panichi, Inc." The signature is written in black ink and is positioned to the right of the "Very truly yours," text.

Cleveland, Ohio
June 25, 2014

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Dave Yost • Auditor of State

CITY OF WESTLAKE LANDFILL

CUYAHOGA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 19, 2014**