



**CITY OF WESTLAKE LANDFILL
CUYAHOGA COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**CITY OF WESTLAKE LANDFILL
CUYAHOGA COUNTY**

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City of Westlake

27216 HILLIARD BOULEVARD • WESTLAKE, OHIO 44145 • (419) 971-2300

Dennis M. Clough, Mayor

June 21, 2002

Christopher Jones, Director
Ohio Environmental Protection Agency
P.O. Box 163669
1800 Watermark Drive
Columbus, Ohio 43216-3669

Letter from Chief Financial Officer

Dear Mr. Jones:

I am the Chief Financial Officer of the City of Westlake, 27216 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	\$585,095*
Current corrective measures cost estimate	<u>\$ 0</u>
Total cost estimate	\$585,095

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, 2001.

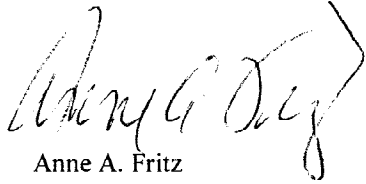
ALTERNATIVE II

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): \$585,095*.
2. Current bond rating of most recent issuance and name of rating service: Aaa:Moody's Investment Services.
3. Date of issuance of bond: August 15, 2001.
4. Date of maturity of bond: various through December 1, 2021.
5. Total assured environmental costs: \$ 585,095*.
6. Total annual revenue: \$ 42,593,890*.

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."



Anne A. Fritz
Director of Finance
June 21, 2002



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Members of City Council
City of Westlake
and
Christopher Jones, 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 for the year ended December 31, 2001, and have separately issued our unqualified report thereon dated June 21, 2002.

In a letter to the Ohio Environmental Protection Agency dated June 21, 2002, Anne Fritz, 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 of Westlake 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)(3)(c), 3745-27-16(L)(3)(c) and 3745-27-18(L)(3)(c), we have agreed the following amounts included in the Letter to the audited financial statements:

Alternative 2, <u>Line No.</u>	
5	Total assured environmental costs \$585,095
6	Total annual revenue \$42,593,890

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

Members of City Council
City of Westlake
and
Christopher Jones, Director
Ohio Environmental Protection Agency
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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.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, sweeping initial "J" and a long horizontal stroke extending to the right.

Jim Petro
Auditor of State
June 21, 2002



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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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
JULY 23, 2002**