



**CTIY OF WESTLAKE LANDFILL  
CUYAHOGA COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2003**



**Auditor of State  
Betty Montgomery**



**CITY OF WESTLAKE LANDFILL  
CUYAHOGA COUNTY**

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# City of Westlake

27700 HILLIARD BOULEVARD • WESTLAKE, OHIO 44145 • (440) 871-3300

Dennis M. Clough, Mayor

June 22, 2004

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, 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, 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 obligations are assured by a financial test. The current final closure, post-closure, and/or corrective measures cost estimates, and any other environmental obligations provided for by a test are shown:

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	\$516,975*
Current corrective measures cost estimate	\$ 0
Total cost estimate	\$516,975

2. This local government is the owner or operator of the following facilities for which financial assurance requirements for final closure, post-closure care, corrective measures, and/or any other environmental obligations are satisfied through a financial test other than that required by Chapter 3745-27 of the Administrative Code. The current final closure, post-closure care, and/or corrective measures cost estimates, and/or any other environmental obligations 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, 2003.

ALTERNATIVE II

1. Sum of current final closure, post-closure, 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): \$516,975\*.
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 15, 2004.
4. Date of maturity of bond: various through December 1, 2014.
5. Total assured environmental costs: \$ 516,975\*.
6. Total annual revenue: \$ 39,744,078\*.

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  
City of Westlake, Ohio

June 22, 2004



**Auditor of State  
Betty Montgomery**

**REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES**

City of Westlake  
Cuyahoga County  
27700 Hilliard Boulevard  
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 City of Westlake, for the year ended December 31, 2004, and have separately issued our unqualified report thereon dated June 22, 2004.

In a letter to the Ohio Environmental Protection Agency dated June 22, 2004, 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 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 \$516,975
6	Total annual revenue \$39,744,078

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 Governmental Accounting Statement Number 18.

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.

City of Westlake  
Cuyahoga County  
Report of Independent Accountants  
on Applying Agreed-Upon Procedures  
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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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

June 22, 2004



**Auditor of State  
Betty Montgomery**

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Facsimile 614-466-4490

**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 5, 2004**