

Mary Taylor, CPA
Auditor of State

**CITY OF BROOKLYN LANDFILL
CUYAHOGA COUNTY**

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Mayor
Richard H. Albier

The City of
Brooklyn · Ohio
FOUNDED 1867

Council
Kathleen M. Pucci
Colleen Coyne Gallagher
Joseph A. Magrey
Antony E. DeMarco
John D. Patta
Kevin Tanski
Thomas C. Murphy

June 29, 2010

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

Re: City of Brooklyn Ssanitary Landfill

Dear Director Korleski:

I am the chief financial officer of the City of Brooklyn, Ohio, 7619 Memphis Avenue, Brooklyn, Ohio 44144 ("Local Government"). 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 or scrap tire transporters for which financial assurance for final closure, post-closure care, scrap tire transporter final closure, 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 environmental obligations are assured by a financial test. The current final closure, post-closure care, scrap tire transporter final closure, and/or corrective measures cost estimates, and any other environmental obligations provided for by a test are shown:

Name:	<u>City of Brooklyn Sanitary Landfill</u>	
Address:	<u>9400 Memphis Ave.</u>	
City, State, Zip, County	<u>Brooklyn, Ohio 44144 (Cuyahoga)</u>	
Final Closure:	<u>\$4,757,444</u>	Corrective Measures: <u>\$0</u>
Post Closure Care:	<u>\$2,047,980</u>	
Scrap Tire Transporter Final Closure:	<u>\$0</u>	
Other Environmental Obligations:	<u>\$0</u>	

Chris Korleski, Director
Ohio Environmental Protection Agency
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(2) This Local Government is the owner or operator of the following facilities or scrap tire transporter for which financial assurance requirements for final closure, post-closure care, scrap tire transporter final closure, 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, scrap tire transporter final closure, and/or corrective measures cost estimates, and/or any environmental obligation covered by such financial assurance are shown for each facility or scrap tire transporter: \$0

Name: _____

Address: _____

City, State, Zip, County _____

Final Closure: \$ _____ Corrective Measures: S _____

Post Closure Care: \$ _____

Scrap Tire Transporter Final Closure: \$ _____

Other Environmental Obligations: S _____

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, 2009.

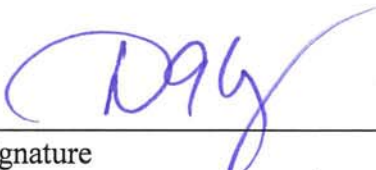
Alternative I

1.	Sum of current final closure, post-closure care, scrap tire transporter final 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):	\$ 6,805,424	
*2.	Sum of cash and marketable securities:	\$ 4,911,523	
*3.	Total expenditures:	\$17,871,773	
*4.	Annual debt:	\$ 1,802,577	
*5.	Long-term debt:	\$ 1,815,000	
*6.	Capital expenditures:	\$ 1,272,760	
*7.	Total assured environmental costs:	\$ 6,805,424	
*8.	Total annual revenue:	\$19,315,854	
		Yes	No
9.	Is line 2 divided by line 3 greater than or equal to 0.05?	√	
10.	Is line 4 divided by line 3 less than or equal to 0.20?	√	
11.	Is line 5 divided by line 6 less than or equal to 2.00?	√	
12.	Is line 7 divided by line 8 less than or equal to 0.43? <i>If not, complete lines 13 and 14.</i>	√	
13.	Multiply line 8 by 0.43 = \$ _____. This is the maximum amount allowed to assure environmental costs		
14.	Line 13 subtracted from line 7 = \$ _____. This amount must be assured by another financial assurance mechanism listed in paragraphs (F), (G), (I), and/or (J), in rules 3745-27-15, 3745-27-16, and paragraphs (G), (H), (J), and/or (K) in rule 3745-27-18 of the Administrative Code.		

Chris Korleski, Director
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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 obligation 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."



Signature

Dennis G. Kennedy

Name

Finance Director

Title

6-29-2010

Date



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

City of Brooklyn
Cuyahoga County
7619 Memphis Avenue
Brooklyn, Ohio 44144
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 Brooklyn, Cuyahoga County, Ohio, (the City) for the year ended December 31, 2009, and have separately issued our unqualified report thereon dated June 17, 2009.

In a letter to the Ohio Environmental Protection Agency dated June 29, 2009 (the Letter), Dennis Kennedy, Director of Finance of the City of Brooklyn's Sanitary Landfill 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 Brooklyn 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 of Brooklyn'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 and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. 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) and 3745-27-16(L)(5)(c), we have agreed the following amounts included in the Letter to the audited financial statements:

Alternative 1, Line No.

2	Sum of cash and marketable securities
3	Total expenditures
4	Annual debt service
5	Long term debt
6	Capital expenditures
7	Total assured environmental costs
8	Total annual revenue

The amounts on lines 2 through 6 and 8 agree to the basic fund financial statements of the City, or can be computed from amounts appearing therein. We followed the definitions for lines 2 through 6 and 8 included in the *State Support Document for the Local Government Financial Test*, issued November 27, 1996 by the USEPA. Line 7 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.

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 cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

June 30, 2010



Mary Taylor, CPA
Auditor of State

CITY OF BROOKLYN 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 12, 2010**