



**CITY OF WESTLAKE LANDFILL  
CUYAHOGA COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2009**



**Mary Taylor, CPA**  
Auditor of State



CITY OF WESTLAKE LANDFILL  
CUYAHOGA COUNTY

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# The City of *Westlake* Ohio

DENNIS M. CLOUGH, MAYOR



[www.cityofwestlake.org](http://www.cityofwestlake.org)

## FINANCE DEPARTMENT

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

June 3, 2010

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
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Current post-closure estimate	\$526,645*
Current corrective measures cost estimate	<u>\$ 0</u>
Total cost estimate	\$526,645

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, 2009.

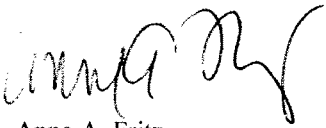
ALTERNATIVE II

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): \$526,645\*.
2. Current bond rating of most recent issuance and name of rating service: Aaa: Moody's Investment Services.
3. Date of issuance of bond: September 3, 2008.
4. Date of maturity of bond: various through December 1, 2020.
5. Total assured environmental costs: \$526,645\*.
6. Total annual revenue: \$49,144,520\*.

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 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".



Anne A. Fritz  
Director of Finance



# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

City of Westlake  
Cuyahoga County  
27700 Hilliard Blvd.  
Westlake, Ohio 44145  
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 for the year ended December 31, 2009, and have separately issued our unqualified report thereon dated June 3, 2010.

In a letter to the Ohio Environmental Protection Agency dated June 3, 2010 (the Letter), the Anne A. Fritz, Director of Finance of the Ranney Park 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 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 of Westlake'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), 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 - \$526,645
6	Total annual revenue - \$49,144,520

The amounts on line 6 agree to the basic financial statements of the City of Westlake, 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 basic 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 black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

**Mary Taylor, CPA**  
Auditor of State

June 3, 2010





Mary Taylor, CPA  
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  
JUNE 29, 2010