

**CITY OF BROOKLYN LANDFILL  
CUYAHOGA COUNTY, OHIO**

**REPORT ON APPLYING  
AGREED-UPON PROCEDURES**

**FOR THE YEAR ENDED  
DECEMBER 31, 2016**

***James G. Zupka, CPA, Inc.***  
**Certified Public Accountants**





# Dave Yost • Auditor of State

City Council  
City of Brooklyn Landfill  
7619 Memphis Avenue  
Brooklyn, Ohio 44144

We have reviewed the *Independent Accountants' Report on Applying Agreed Upon Procedures* of the City of Brooklyn Landfill, Cuyahoga County, prepared by James G. Zupka, CPA, Inc., for the period January 1, 2016 through December 31, 2016. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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 Brooklyn is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Dave Yost".

Dave Yost  
Auditor of State

August 16, 2017

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**CITY OF BROOKLYN LANDFILL  
CUYAHOGA COUNTY, OHIO  
REPORT ON AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED DECEMBER 31, 2016**

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**JAMES G. ZUPKA, C.P.A., INC.**

*Certified Public Accountants*

*5240 East 98<sup>th</sup> Street*

*Garfield Hts., Ohio 44125*

Member American Institute of Certified Public Accountants

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Ohio Society of Certified Public Accountants

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

City of Brooklyn  
7619 Memphis Avenue  
Brooklyn, Ohio

Mr. Craig W. Butler  
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, 2016, and have separately issued our unmodified report thereon dated May 24, 2017. These statements present the Landfill within the City's governmental activities.

In a letter to the Ohio Environmental Protection Agency dated May 24, 2017 (the Letter), Dave Schaeffer, Director of Finance of the City of Brooklyn, Ohio'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, Ohio, 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 black ink that reads "James G. Zupka, CPA, Inc." The signature is written in a cursive, flowing style.

James G. Zupka, CPA, Inc.  
Certified Public Accountants

May 24, 2017



*The City of*  
**Brooklyn · Ohio**

**Mayor**  
Katherine A. Gallagher

**Council**  
Kathleen M. Pucci  
Antony E. DeMarco  
Kevin Tanski  
Ron Van Kirk  
Mary L. Balbier  
Barbara A. Paulitzky  
Deborah G. Tomusko

May 24, 2017

Mr. Craig W. Butler, Director  
Ohio Environmental Protection Agency  
P.O. Box 1049  
Columbus, Ohio 43216-1049

**Re: Financial Assurance Test**

Dear Director Butler:

I am the chief financial officer of the City of Brooklyn, Ohio, 7619 Memphis Avenue (the City). 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. The City is the owner and operator of the Brooklyn Sanitary Landfill 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 Ohio Administrative Code and the City is the owner and operator of the Brooklyn Sanitary Landfill for which financial assurance for any other environmental obligations are assured by a financial test. The current total final closure, post- closure care, and/or corrective measures cost estimates, and any other environmental obligations provided for by test are shown:

\$2,588,694

2. The City is the owner and operator of the Brooklyn Sanitary Landfill 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 Ohio 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 the Brooklyn Sanitary Landfill:

Final Closure: \$0  
Post Closure: \$2,588,694

The fiscal year of the City of Brooklyn ends on December 31. The figures for the following items marked with an asterisk are derived from the City's independently audited, year-end financial statements for the most recently completed fiscal year, ended December 31, 2016.



|     |   |              |     |    |
|-----|---|--------------|-----|----|
| 1.  | Sum of current final closure, post-closure care, and/or corrective measures cost estimates, and any other environmental obligations assured by a financial test:  | \$2,588,694  |     |    |
| *2. | Sum of cash and marketable securities:  | \$24,303,296 |     |    |
| *3. | Total expenditures:   | \$19,024,903 |     |    |
| *4. | Annual debt service:  | \$1,064,065  |     |    |
| 5.  | Long-term debt:   | \$0          |     |    |
| *6. | Capital expenditures:   | \$4,737,369  |     |    |
| *7. | Total assured environmental costs:  | \$2,588,694  |     |    |
| *8. | Total annual revenue:   | \$26,635,693 |     |    |
|     |   |              |     |    |
|     |   |              | YES | NO |
| 9.  | Is line 2 divided by line 3 greater than or equal to  | 1.2774       | X   |    |
| 10. | Is line 4 divided by line 3 less than or equal to 0.20?   | 0.0559       | X   |    |
| 11. | Is line 5 divided by line 6 less than or equal to 2.00?   | 0            | X   |    |
| 12. | Is line 7 divided by line 8 less than or equal to 0.43?<br>(If not, complete lines 13 and 14.)  | 0.0972       | X   |    |
| 13. | Multiply line 8 by 0.43:<br>(This is the maximum amount allowed to assure environmental costs.)   | N/A          |     |    |
| 14. | Line 13 subtracted from line 7:<br>(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 Ohio Administrative Code.) | N/A          |     |    |

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 Ohio Administrative Code as such rule was constituted on the date shown immediately below. Please be advised that the City is also in compliance with Alternative II of the Financial Assurance Test.

Sincerely,

Dave Schaeffer  
 Director of Finance  
 City of Brooklyn, Ohio

cc: Katherine A. Gallagher, Mayor  
 John Verba, Director of Public Service  
 James G. Zupka, CPA, Inc.

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# Dave Yost • 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 29, 2017**