



**CITY OF AVON LAKE LANDFILL  
LORAIN COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2008**



**Mary Taylor, CPA**  
Auditor of State



**CITY OF AVON LAKE LANDFILL  
LORAIN COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Letter from the Chief Financial Officer .....	1
Independent Accountants' Report on Applying Agreed Upon Procedures .....	3

**This page intentionally left blank.**



# CITY OF AVON LAKE, OHIO

150 AVON BELDEN ROAD • AVON LAKE, OHIO 44012-1699

Telephone: (440) 933-6141

Fax: (440) 930-4107

www.avonlake.org

Building Department  
930-4102

Civil Service Commission  
933-6141

Clerk of Council  
930-4121

Council President  
930-4120

Engineering Department  
930-4101

Finance Department  
930-4124

Fire Department  
933-8305

Human Resources  
933-6141

Law Director  
930-4122

Mayor's Office  
930-4100

Municipal Court  
930-4103

Municipal Utilities  
933-6226

Planning Department  
930-4110

Police Department  
933-4567

Recreation Department  
930-4130

Service Department  
930-4126

Zoning Department  
930-4143

November 13, 2009

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

### Letter from Chief Financial Officer

Dear Mr. Korleski:

I am the Chief Financial Officer of the City of Avon Lake, 150 Avon Beldon Road, Avon Lake, 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:

City of Avon Lake Sanitary Landfill  
750 Avon Belden Road  
Avon Lake, Ohio 44012  
Lorain County

Current final closure cost estimate:	\$ 0
Current post-closure cost estimate:	\$ 768,499

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 care, 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, 2008.

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): \$768,499 \*
2. Current bond rating of most recent issuance and name of rating service: Aa3: Moody's Investment Services
3. Date of issuance of bond: July 21, 2009
4. Date of maturity of bond: December 1, 2028.
5. Total assured environmental costs: \$ 768,499\*
6. Total annual revenue: \$ 34,143,477
7. Is line 5 divided by line 6 less than or equal to 0.43? Yes

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."



Tom DiLello,  
Director of Finance  
City of Avon Lake



# Mary Taylor, CPA

Auditor of State

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

Members of City Council  
City of Avon Lake  
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 Avon Lake for the year ended December 31, 2008, and have separately issued our unqualified report thereon dated November 13, 2009.

In a letter to the Ohio Environmental Protection Agency dated November 13, 2009 (the Letter), Tom DiLellio, Director of Finance of the City of Avon Lake 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 Avon Lake 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 Avon Lake'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: \$768,499
6	Total annual revenue: \$34,143,477

The amounts on line 6 agree to the basic financial statements of the City of Avon Lake, 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.

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

November 13, 2009





**Mary Taylor, CPA**  
Auditor of State

**CITY OF AVON LAKE LANDFILL**

**LORAIN 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  
DECEMBER 8, 2009**