



OHIO AUDITOR OF STATE
KEITH FABER



**CITY OF AVON LAKE LANDFILL
LORAIN COUNTY**

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Columbus, Ohio 43215
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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

City of Avon Lake
Lorain County
150 Avon Belden Road
Avon Lake, Ohio 44012
and
Director,
Ohio Environmental Protection Agency
50 W. Town Street, Suite 700
Columbus, OH 43215

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 Avon Lake, Lorain County, Ohio, for the year ended December 31, 2023, and have separately issued our unmodified report thereon dated June 18, 2025.

In a letter to the Ohio Environmental Protection Agency dated June 18, 2025 (the Letter), Beth Krosse, Finance Director of City of Avon Lake specified that certain amounts disclosed in that Letter were derived from the independently audited financial statements referred in the first paragraph above.

We have performed the procedures described below on the City of Avon Lake. The City of Avon Lake's management is responsible for the information presented in the Letter.

The City of Avon Lake has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of solely providing assistance to 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. This report may not be suitable for any other purpose. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. 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 Admin. Code 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 2, Line No.

5	Total assured environmental costs	\$	88,011
6	Total annual revenue	\$	62,566,885

The amounts on line 6 agree to the basic fund financial statements of 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.

City of Avon Lake
Lorain County
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We were engaged by the City of Avon Lake to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion respectively, on the letter. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City of Avon Lake and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

June 18, 2025



**City of
Avon Lake Ohio**
Finance Department

150 Avon Belden Road Avon Lake, Ohio 44012-1699
Phone: 440-930-4124 Fax: 440-930-4107 AvonLake.org

June 18, 2025

Mr. John Logue, Director
C/O Kelly Smith
Ohio Environmental Protection Agency
50 W. Town Street, Suite 700
Columbus, Ohio 43215

Letter from Chief Financial Officer

Dear Mr. Logue:

I am the Chief Financial Officer of the City of Avon Lake, 150 Avon Belden 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 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 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, or corrective measures cost estimates, and any other environmental obligations provided for by a test are shown:

Name	City of Avon Lake
Address	750 Avon Belden Road
City, State, Zip, County	Avon Lake, Ohio 44012, Lorain County
Final Closure	None
Corrective Measures	None
Post Closure Care	\$88,011
Scrap Tire Transporter Final Closure	None
Other Environmental Obligations	None

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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, 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, or corrective measures cost estimates, or any other environmental obligation covered by such financial assurance are shown for each facility or scrap tire transporter:

Name	City of Avon Lake
Address City	Not Applicable
City, State, Zip, County	Not Applicable
Final Closure	None
Corrective Measures	None
Post Closure Care	None
Scrap Tire Transporter Final Closure	None
Other Environmental Obligations	None

The fiscal year of this local government ends on December 31, 2023. 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, 2023.

ALTERNATIVE II

Sum of final closure, post-closure care, scrap tire transporter, final 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):	\$88,011
Current bond rating of most recent issuance and name of rating service	Aa3: Moody's Investors' Services
Date of issuance of bond	October 24, 2023
Date of maturity of bond	December 1, 2033
Total assured environmental costs *	\$88,011
Total annual revenue *	\$62,566,885
Is line 5 divided by line 6 less than or equal to 0.43?	Yes

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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 percent 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".



Beth Krosse
Director of Finance
City of Avon Lake

June 18, 2025

OHIO AUDITOR OF STATE KEITH FABER



CITY OF AVON LAKE LANDFILL FINANCIAL ASSURANCE CERTIFICATION

LORAIN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 7/15/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov