

**CITY OF EUCLID SOLID WASTE
TRANSFER FACILITY
CUYAHOGA, OHIO**

**REPORT ON APPLYING
AGREED-UPON PROCEDURES

FOR THE YEAR ENDED
DECEMBER 31, 2024**

Zupka & Associates
Certified Public Accountants



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

City Council
City of Euclid Solid Waste Transfer Facility
585 East 222nd Street
Euclid, Ohio 44123

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the City of Euclid Solid Waste Transfer Facility, Cuyahoga County, prepared by Zupka & Associates, for the period January 1, 2024 through December 31, 2024. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

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 Euclid Solid Waste Transfer Facility is responsible for compliance with these laws and regulations.

KEITH FABER
Ohio Auditor of State

A handwritten signature in black ink that reads "Tiffany L Ridenbaugh".

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

December 08, 2025

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**CITY OF EUCLID SOLID WASTE TRANSFER FACILITY
CUYAHOGA COUNTY, OHIO
REPORT ON APPLYING AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2024**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

City of Euclid
Cuyahoga County
585 East 222nd Street
Euclid, Ohio 44123

The Director
Ohio Environmental Protection Agency
50 W. Town Street, Suite 700
Columbus, Ohio 43215

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 Euclid, Ohio, for the year ended December 31, 2024, and have separately issued our unmodified report thereon dated June 19, 2025.

In a letter to the Ohio Environmental Protection Agency dated June 19, 2025 (the Letter), the Finance Director of the City of Euclid 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 on the City of Euclid. The City of Euclid's management is responsible for the information presented in the Letter.

The City of Euclid has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of solely providing assistance to you and the Ohio EPA in determining that certain amounts reported in the Letter agreed to, or can be computed from, amounts presented in the audited basic financial statements. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

As required by Ohio Administrative Code Rule 3745-503-05(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	\$ 241,103
6	Total annual revenue	\$ 112,346,998

The amount on line 6 agrees to the basic fund financial statements of the City of Euclid, or can be computed from amounts appearing therein. We followed the definitions 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 Euclid
Cuyahoga County
Independent Accountants' Report on
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We were engaged by the City of Euclid 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 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 Euclid 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.



Zupka & Associates
Certified Public Accountants

June 19, 2025



June 19, 2025

Ms. Laurie Stevenson, Director
Ohio Environmental Protection Agency
P.O. Box 1049
Columbus, OH 43216-1049

Letter from the Chief Financial Officer

Dear Ms. Stevenson:

I am the CFO of the City of Euclid whose City Hall is located at 585 East 222nd Street, Euclid, Ohio 44123. 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 facility 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, scrap tire transporter final closure, and/or corrective measures cost estimates, and any other environmental obligations provided for by a test are shown:

Name	City of Euclid Solid Waste Transfer Facility
Address	27700 Lakeland Blvd.
City, State, Zip, County	Euclid, Ohio 44123, Cuyahoga County
Final Closure	\$241,103.00
Corrective Measures	None
Post Closure Care	None
Scrap Tire Transporter Final Closure	None
Other Environmental Obligations	None

Ms. Laurie Stevenson, Director, Ohio EPA

RE: City of Euclid

June 19, 2025

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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 obligations covered by such financial assurance as show for each facility or scrap tire transporter.

Name	City of Euclid
Address	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. The figures for the following items marked with an asterisk are derived from is local government's independently audited year-end financial statements for the most recently completed fiscal year ended December 31, 2023.

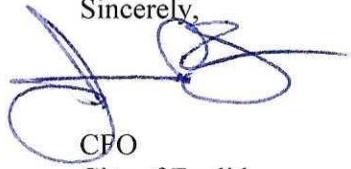
Alternative II

1. Sum of 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 estimates shown in the two paragraphs above): \$241,103.00
2. Current bond rating of most recent Issuance and name of rating service A2: Moody's Investor's Service – as of August 2024
3. Date of issuance of bond September 25, 2024
4. Date of maturity of bond 2050
5. Total assured environmental costs* \$241,103.00*
6. Total annual revenue* \$112,346,998.00*
7. Is line 5 divided by line 6 less than or Equal to 0.43? Yes

Ms. Laurie Stevenson, Director, Ohio EPA
RE: City of Euclid
June 19, 2025
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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 government; (2) that the local government has not operated at a deficit equal to five percent of 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 rated less than BBB as issued by "Standard and Poor's" or Baa as issued by "Moody's".

Sincerely,

A handwritten signature in blue ink, appearing to read "CFO" followed by a surname.

CFO
City of Euclid

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OHIO AUDITOR OF STATE KEITH FABER



CITY OF EUCLID SOLID WASTE TRANSFER FACILITY FINANCIAL ASSURANCE CERTIFICATION

CUYAHOGA 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 12/18/2025

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