

**CITY OF WAPAKONETA LANDFILL
AUGLAIZE COUNTY, OHIO**

**REPORT ON APPLYING
AGREED-UPON PROCEDURES**

**FOR THE YEAR ENDED
DECEMBER 31, 2019**

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

OHIO AUDITOR OF STATE
KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
IPAReport@ohioauditor.gov
(800) 282-0370

Members of Council
City of Wapakoneta
701 Parlette Court
Wapakoneta, Ohio 45895

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the City of Wapakoneta Landfill, Auglaize County, prepared by James G. Zupka, CPA, Inc., for the period January 1, 2019 through December 31, 2019. 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 Wapakoneta is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

August 6, 2020

This page intentionally left blank.

**CITY OF WAPAKONETA LANDFILL
AUGLAIZE COUNTY, OHIO
REPORT ON APPLYING AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2019**

TABLE OF CONTENTS

| | <u>PAGE</u> |
|--|-------------|
| Independent Accountants' Report on Applying Agreed-Upon Procedures | 1-2 |
| Letter from Chief Financial Officer | 3-4 |

This page intentionally left blank.

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

*Certified Public Accountants
5240 East 98th Street
Garfield Hts., Ohio 44125*

Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

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

City of Wapakoneta Landfill
Auglaize County, Ohio

Laurie A. Stevenson, 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 City of Wapakoneta, Ohio (the City), for the year ended December 31, 2019, and have separately issued our unmodified report thereon dated June 26, 2020. These statements present the Landfill as part of the refuse fund, a major enterprise fund and also within the City's business-type activities.

In a letter to the Ohio Environmental Protection Agency dated June 26, 2020 (the Letter), the City Auditor of the City of Wapakoneta 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 Wapakoneta 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 Wapakoneta'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.

| <u>Line No.</u> | | |
|-----------------|-----------------------------------|--------------|
| 5 | Total assured environmental costs | \$ 644,111 |
| 6 | Total annual revenue | \$38,604,329 |

The amount on line 6 agrees to the basic fund financial statements of the City of Wapakoneta, 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.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' Government Auditing Standards. We were not engaged to, and did not conduct an examination or review, 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.

This report is intended solely for the information and use of the addressees listed above and should not be used by anyone else.

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

Digitally signed by James G. Zupka, CPA,
President
DN: cn=James G. Zupka, CPA, President,
o=James G. Zupka, CPA, Inc., ou=Accounting,
email=jgz@jgzcpa.com, c=US
Date: 2020.06.30 14:21:18 -04'00'

June 26, 2020



City Hall
P.O. Box 269
Wapakoneta, Ohio 45895-0269
Telephone (419)738-3011
Fax (419) 738-476 2

Thomas A. Stinebaugh
Mayor
(419) 738-3011 ext. 134
tstinebaugh@wapakoneta.net

Floyd T. Gregg
Director of Public Service and Safety
(419) 738-3011 ext. 133
fgregg@wapakoneta.net

Ms. Laurie A. Stevenson, Director
Ohio Environmental Protection Agency
c/o DSIWM/CMEU
P.O. Box 1049
Columbus, Ohio 43216-1049

Dear Ms. Stevenson:

I am the Chief Financial Officer of the City of Wapakoneta, 701 Parlette Court, P.O. Box 269, Wapakoneta, Ohio 45895. 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.

This local government is the owner or operator of the following facilities or scrap tire transporters for which the financial assurance for financial 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 care, scrap tire transporter final closure, and/or corrective measures cost estimates, and any other environmental obligations provided for a test are shown:

Wapakoneta Landfill, N. Water Street, Wapakoneta, Ohio, Auglaize County
Final Closure = \$0 Note: the Landfill was certified closed as of July 11, 1998
Post Closure = \$644,111
Scrap Tire = none
Corrective measures = \$0

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 other environmental obligations covered by such financial assurance are shown for each facility or scrap tire transporter:

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, 2019.



701 Parlette Court

Ms. Laurie A. Stevenson, Director
Ohio Environmental Protection Agency

Alternative II

- 1 Sum of current final closure, post-closure care, scrap tire transporter final closure, corrective measures cost estimates and any other environmental obligations assured by a financial test: \$ 644,111

- 1 Current bond rating of most recent issuance and name of rating service:
Moody's Aaa
- 2 Date of issuance of Bond: June 18, 2019

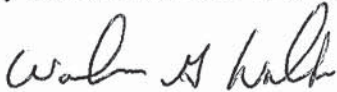
- 1 Date of Maturity of Bond: December 01, 2026

- 1 * Total assured environmental costs: \$ 644,111

- 1 * Total Annual Revenue: \$ 38,604,329

- 1 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 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.



Wilbur Wells
City Auditor

June 26, 2020

cc: Floyd T. Gregg, Safety and Service Director, City of Wapakoneta
J. Grant Neal, Law Director, City of Wapakoneta
File

OHIO AUDITOR OF STATE KEITH FABER



CITY OF WAPAKONETA LANDFILL

AUGLAIZE 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 8/20/2020

88 East Broad 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