

**CITY OF CLEVELAND HEIGHTS
SOLID WASTE TRANSFER FACILITY
CUYAHOGA COUNTY, OHIO**

**REPORT ON APPLYING
AGREED-UPON PROCEDURES**

**FOR THE YEAR ENDED
DECEMBER 31, 2020**

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 City Council
City of Cleveland Heights Solid Waste Transfer Facility
40 Severance Circle
Cleveland Heights, Ohio 44118

We have reviewed the *Report on Applying Agreed-Upon Procedures* of the City of Cleveland Heights Solid Waste Transfer Facility, Cuyahoga County, prepared by James G. Zupka, CPA, Inc., for the period January 1, 2020 through December 31, 2020. 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 Cleveland Heights Solid Waste Transfer Facility 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

December 15, 2021

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**CITY OF CLEVELAND HEIGHTS SOLID WASTE TRANSFER FACILITY
CUYAHOGA COUNTY, OHIO
REPORT ON APPLYING AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2020**

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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 Cleveland Heights
Cleveland Heights, Ohio

Ms. Laurie 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 the City of Cleveland Heights, Cuyahoga County, Ohio (the City), for the year ended December 31, 2020, and have separately issued our unmodified report thereon dated November 29, 2021.

In a letter to the Ohio Environmental Protection Agency dated July 8, 2021 (the Letter), Amy Himmelein, Finance Director of the City of Cleveland Heights, Ohio's Solid Waste Transfer Facility, 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 Cleveland Heights, 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 Cleveland Heights, Ohio's management is responsible for the information presented in the Letter. 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 II, Line No.

5	Total assured environmental costs	\$ 177,017
6	Total annual revenue	\$ 74,421,126

The amount on line 6 agrees to the basic fund financial statements of the City, 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, 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 is not intended to be and should not be used by anyone other than these specified parties.

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: 2021.11.30 17:14:43 -05'00'

November 29, 2021



CLEVELAND HEIGHTS

Director
Ohio Environmental Protection Agency
c/o DSIWM
P.O. Box 1049
Columbus, Ohio 43216-1049

I am the chief financial officer of the City of Cleveland Heights whose City Hall is located at 40 Severance Circle, Cleveland Heights, Ohio 44118. 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 solid waste facility and/or scrap tire transporters for which financial assurance for final closure, post-closure care, corrective measures, and/or scrap tire transporter final closure is demonstrated throughout the financial test as specified in Chapter 3745-27 of the Administrative Code and/or this local government is the owner or operator of the following facility 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 by a test are shown for each solid waste facility and/or scrap tire transporter:

Solid Waste Transfer Facility - \$177,017.07

(2) This local government guarantees, through the corporate guarantee specified in Chapter 3745-27 of the Administrative Code, the final closure, post-closure care, or corrective measures of the following facilities permitted by subsidiaries of this firm or final closure for scrap tire transporters and/or this firm guarantees, through the corporate guarantee, any other environmental obligations of the following facilities permitted by subsidiaries of this firm. The current cost estimates for the final closure, post-closure care, scrap tire transporter final closure, and/or corrective measures, and any other environmental obligations, so guaranteed are shown for each solid waste facility and/or scrap tire transporter final closure:

NONE

(3) This firm is the owner or operator of the following facilities and/or scrap tire transporters for which financial assurance requirements for final closure, scrap tire transporter final closure, post-closure care, or 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 and/or scrap tire transporter:

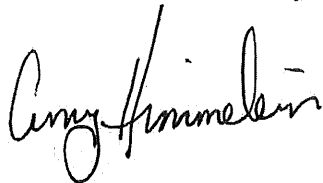
NONE

This local government is not required to file a form 10k with the Securities and Exchange Commission (SEC) for the most recent fiscal year.

The fiscal year of this firm ends on December 31. The figures for the following items marked with an asterisk are derived from this firm's independently audited, year-end financial statements for the most recently completed fiscal year, ended December 31, 2019.

1. Sum of current final closure, post-closure care, scrap tire transporter final closure, or corrective measures cost estimates, and any other environmental obligations assured by a financial test (total of all cost estimates shown in the paragraphs above): \$177,017.07
2. Current bond rating of most recent issuance and name of rating service: Aa3 by Moody's Investor Service; AA- by Standard and Poor's Rating.
3. Date of Issuance of bonds: November 24, 2020
4. Date of maturity of bonds: December 1, 2037
5. Tangible Net Worth (if any portion of the final closure, post-closure care, scrap tire transporter final closure, and corrective measures cost estimate is included in "total liabilities" on your firm's financial statements, you may add the amount of that portion to this line): \$42,961,523*
6. Total assets in the U.S. (required only if less than 90% of firm's assets are located in the U.S.): N/A
7. Is line 5 at least \$10 million? Yes
8. Is line 5 at least 6 times line 1? Yes
9. Are at least 90% of firm's assets located in U.S.? If not, complete line 10. Yes
10. Is line 6 at least 6 times line 1? N/A

I hereby certify that the wording of this letter is identical to the wording specified in paragraph (F) of rule 3745-27-17 of the Administrative Code as such rule was constituted on the date shown immediately below.



Amy Himmelein
Finance Director

July 8, 2021

OHIO AUDITOR OF STATE KEITH FABER



CITY OF CLEVELAND HEIGHTS SOLID WASTE TRANSFER FACILITY

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 12/28/2021

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