



**FAYETTE COUNTY SANITARY LANDFILL
FAYETTE COUNTY**

**AGREED UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2000**



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**FAYETTE COUNTY SANITARY LANDFILL
FAYETTE COUNTY**

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OFFICE OF THE AUDITOR

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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Fayette County
133 South Main Street,
Washington Court House, Ohio 43160
and
The Director,
Ohio Environmental Protection Agency

We have audited, in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States, the general purpose financial statements of Fayette County for the year ended December 31, 2000, and have separately issued our unqualified report thereon dated August 15, 2001.

In a letter to the Ohio Environmental Protection Agency dated September 12, 2001 (the Letter), Penny Johnson, County Auditor of the of the Fayette County Sanitary 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 Fayette County, 133 South Main Street, Washington Court House, Ohio 43160 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 general-purpose financial statements. Fayette County'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. 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)(3)(c), 3745-27-16(L)(3)(c) and 3745-27-18(L)(3)(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
- 6 Total annual revenue

The amounts on lines 5 and 6 agreed to the general purpose financial statements of Fayette County, or can be computed from amounts appearing therein. Line 5 includes total assured environmental costs following Governmental Accounting Statement Number 18. 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. 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.

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

Jim Petro
Auditor of State
September 11, 2001

OFFICE OF
Fayette County Auditor
PENNY S. JOHNSON, Auditor
133 S. Main Street, St. 303
Washington C.H., Ohio 43160
740-335-6461
FAX: 740-333-3530

Mr. Christopher Jones, Director
State of Ohio EPA
122 S. Front Street
Columbus, Ohio 43215

RE: Fayette County Sanitary Landfill Local Government Financial Test Demonstration

Dear Mr. Jones:

I am the Chief Financial Officer of Fayette County, 133 South Main Street, Washington Court House, Ohio. This letter is in support of Fayette County'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 or 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 facility for which financial assurance for any other environmental 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 for each facility:

Fayette County Landfill
1600 Robinson Road SE.
Washington Court House Ohio, 43160

Final Closure Cost Estimate	\$ 0
Post-Closure Cost Estimate	<u>\$1,167,278</u>
Total	<u>\$1,167,278</u>

- (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 mechanism specified in Chapter 3745-27 of the Administrative Code. The current final closure, post-closure, 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, 2000.



STATE OF OHIO
OFFICE OF THE AUDITOR

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FAYETTE COUNTY SANITARY LANDFILL

FAYETTE 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 6, 2001**