



**LAKE COUNTY LANDFILL  
LAKE COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2003**



**Auditor of State  
Betty Montgomery**



**LAKE COUNTY LANDFILL  
LAKE COUNTY**

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# COUNTY OF LAKE

**EDWARD H. ZUPANCIC**  
COUNTY AUDITOR

SECRETARY OF  
BUDGET COMMISSION  
BOARD OF REVISION

ADMINISTRATOR  
DATA PROCESSING DEPT.

350-2533 - 298-3334

OR

946-2829 - 918-2500

Fax: 350-2667

**LAKE COUNTY ADMINISTRATION CENTER**

105 MAIN ST.

P.O. BOX 490

PAINESVILLE, OHIO 44077-0490

**PERSONAL PROPERTY TAX DEPT.**

June 25, 2004

Mr. Christopher Jones  
Director of the Ohio EPA  
122 South Front Street  
Columbus, Ohio 43215

Re: Lake County Landfill

Dear Mr. Jones:

I am the Chief Financial Officer of Lake County, 105 Main Street, Painesville, Ohio 44077. 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 (the Lake County Sanitary Landfill, 2039 Blase/Nemeth Road, Painesville, Ohio 44077) for which financial assurance for final closure, 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 facilities 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:

Lake County Sanitary Landfill

Closure cost estimates	4,706,041
Post-closure cost estimates	<u>8,276,010</u>
Total cost estimate	12,982,051 *

- (2) This local government is the owner or operator of the following facilities for which financial assurance requirements for final closure, post-closure care, 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, and/or corrective measures cost estimates, and/or any other environmental obligations covered by such financial assurance are shown for each facility: \$ NONE.

The fiscal year of this local government ends on December 31<sup>st</sup>. 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 which ended December 31, 2003.

Alternative II

- (1) Sum of current final closure, post-closure care, and/or corrective measures cost estimates and any other environmental obligations assured by a financial test: \$12,982,051 \*
- (2) Current bond rating of most recent issuance and name of rating service: The County has received a AA-2 bond rating from Moody's Investor Services for its most recent issuance.
- (3) Date of issuance of bond: November 1, 2002  
\$ 4,905,000
- (4) Date of maturity of bond: December 1, 2010
- (5) Total assured environmental costs: \$ 12,982,051 \*
- (6) Total annual revenue: \$ 192,407,537 \*
- (7) Is line 5 divided by line 6 less than or equal to 0.43? YES      NO  
X

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 (GAAP) for governments; (2) that the local government has not operated at a deficit equal to five percent or more 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".

  
Edward H. Zupancic, Lake County Auditor

6/25/04  
Date

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**Auditor of State  
Betty Montgomery**

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

Christopher Jones, Director,  
Ohio Environmental Protection Agency  
and  
The Honorable County Auditor, Treasurer,  
and Board of County Commissioners  
Lake County  
105 Main Street  
Painesville, Ohio 44077

We have audited, in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of Lake County for the year ended December 31, 2003, and have separately issued our unqualified report thereon dated June 25, 2004.

In a letter to the Ohio Environmental Protection Agency dated June 25, 2004 (the Letter), Edward Zupancic, Auditor for Lake County (including the County's 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 the Board of County Commissioners 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 Lake County 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)(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 2, Line No.

5	Total assured environmental costs*
6	Total annual revenue

\* The amounts on lines 5 and 6 agree to the basic fund financial statements of the County, 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.

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 should not be used by anyone else.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

June 25, 2004



**Auditor of State  
Betty Montgomery**

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P.O. Box 1140  
Columbus, Ohio 43216-1140

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800-282-0370

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**LAKE COUNTY LANDFILL**

**LAKE 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  
JULY 13, 2004**