



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Village of Cedarville
Greene County
152 West Cedar Street
PO Box 51
Cedarville, Ohio 45314
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 financial statements of Village of Cedarville for the years ended December 31, 2009 and 2010, and have separately issued our unqualified report thereon dated October 17, 2011, in which we noted the Village prepared those financial statements using accounting practices the Auditor of State prescribes or permits, which differs from accounting principles generally accepted in the United States of America (GAAP).

In letters to the Ohio Environmental Protection Agency dated November 3, 2010 for the year ended December 31, 2009, and a letter dated March 3, 2011 for the year ended December 31, 2010, the Village of Cedarville specified that certain amounts disclosed in those Letters were derived from the independently audited financial statements referred to in the first paragraph above.

We could not perform the financial assurance tests identified in Alternative 1 below, as agreed to by the Village of Cedarville 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, as the village did not prepare financial statements in accordance with generally accepted accounting principles (GAAP) as required by Ohio Admin. Code Section 3745-27-16(L)(2)(a).

Ohio Administrative Code Sections 3745-27-15(L)(5)(c) and 3745-27-16(L)(5)(c) requires us to agree the following amounts included in the Letter to the audited financial statements. However, we were unable to agree the following amounts:

Alternative 1, <u>Line No.</u>	
2	Sum of cash and marketable securities
3	Total expenditures
6	Capital expenditures
7	Total assured environmental costs
8	Total annual revenue

The amounts on lines 2 through 6 and 8 were not agreed, or could not be computed from the financial statements as the village does not prepare financial statements in accordance with generally accepted accounting principles. We followed the definitions for lines 2 through 6 and 8 included in the *State Support Document for the Local Government Financial Test*, issued November 27, 1996 by the USEPA. We were unable to agree Line 7 which includes total assured environmental costs reported in the financial statements following Governmental Accounting Statement Number 18, because the village did not prepare financial statements in accordance with generally accepted accounting principles, and thus total assured environmental costs were not reported in accordance with 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.



Dave Yost
Auditor of State

October 17, 2011



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VILLAGE OF CEDARVILLE LANDFILL

GREENE 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 1, 2011**