

**MIAMI COUNTY LANDFILL
MIAMI COUNTY, OHIO**

**REPORT ON APPLYING
AGREED-UPON PROCEDURES**

**FOR THE YEAR ENDED
DECEMBER 31, 2016**

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



Dave Yost • Auditor of State

ygz@ygzcpa.com

Board of County Commissioners
Miami County, Ohio
201 West Main Street
Troy, Ohio 45373

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Miami County Landfill, Miami County, prepared by James G. Zupka, CPA, Inc., for the period January 1, 2016 through December 31, 2016. 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. Miami County Landfill is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Dave Yost".

Dave Yost
Auditor of State

September 29, 2017

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**MIAMI COUNTY LANDFILL
MIAMI COUNTY, OHIO
REPORT ON APPLYING AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2016**

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

Certified Public Accountants

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Garfield Hts., Ohio 44125

Member American Institute of Certified Public Accountants

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Ohio Society of Certified Public Accountants

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

Miami County Landfill
Miami County, Ohio

Craig W. Butler, 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 Miami County, Ohio (the County), for the year ended December 31, 2016, and have separately issued our unmodified report thereon dated July 19, 2017. These statements present the Landfill as part of a major enterprise fund and also within the County's business-type activities.

In a letter to the Ohio Environmental Protection Agency dated July 19, 2017 (the Letter), the Miami County Auditor of the Miami County 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 Miami County Auditor 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 Miami County Landfill'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.

Alternative II, Line No.

5	Total assured environmental costs	\$	29,560
6	Total annual revenue	\$	93,508,344

The amount on line 6 agrees to the basic fund financial statements of Miami County, 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.

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=jgzcpa@sbcglobal.net, c=US
Date: 2017.07.28 12:46:23 -04'00'

July 19, 2017

The Director
Ohio Environmental Protection Agency
P.O. Box 1049
122 S. Front Street
Columbus, Ohio 43216-1049



County of Miami

**MATTHEW W. GEARHARDT
AUDITOR**

I am the Chief Financial Officer of Miami County, Ohio, 201 West Main Street, Troy, Ohio. 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 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 facilities for which financial assurances 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:

-Miami County Transfer Facility
2200 North County Road 25-A
Miami County
Final Closure Costs: \$29,560
Post-Closure Costs: N/A
Other Environmental Obligations: None

- (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 not demonstrated to the Ohio Environmental Protection Agency through the financial test or any other financial assurance mechanism specified in Chapter 3725-27 of the Administrative Code. The current final closure, post-closure, and/or corrective measures cost estimates not by such financial assurance are shown for each facility:

-None

The fiscal year of this local Government ends on the December 31. The figures for the following items marked with an asterisk are derived from the local Government's independently audited, year-end financial statements for the most recently completed fiscal year, ended December 31, 2016.

ALTERNATIVE I

1. Sum of current final closure, post-closure, and/or corrective measures cost estimates, and any other environmental obligations assured by a financial test (total of all cost estimates shown in the two paragraphs above): \$ _____
- *2. Sum of cash and marketable securities: \$ _____

- *3. Total expenditures: \$ _____
- *4. Annual debt service: \$ _____
- *5. Long term debt: \$ _____
- *6. Capital expenditures: \$ _____
- *7. Total assured environmental costs: \$ _____
- *8. Total annual revenue: \$ _____

YES NO

- 9. Is line 2 divided by line 3 greater than or equal to 0.05?
- 10. Is line 4 divided by line 3 less than or equal to 0.20?
- 11. Is line 5 divided by line 6 less than or equal to 2.00?
- 12. Is line 7 divided by line 8 less than or equal to 0.43?
- If not, complete lines 13 and 14.
- 13. Multiply line 8 by 0.43 = \$ _____. This is the maximum amount allowed to assure environmental costs.
- 14. Line 13 subtracted from line 7 = \$ _____. This amount must be assured by another financial assurance mechanism listed in paragraphs (F), (G), (I), or (J) respectively, in rules 3745-27-15, 3745-27-16, and 3745-27-18 of the Administrative Code.

ALTERNATIVE II

- 1. Sum of current final closure, post-closure, and/or corrective measures cost estimates and any other environmental obligations assured by a financial test: \$29,560
- 2. Current bond rating of most recent issuance and name of rating service: "Aa2" (Moody's).
- 3. Date of issuance of bond: December 1, 1992
- 4. Date of maturity of bond: December 1, 2017
- *5. Total assured environmental costs: \$29,560
- *6. Total annual revenue: \$93,508,344

- | | YES | NO |
|--|-----|----|
| 7. Is line 5 divided by line 6 less than or equal to 0.43?
If not, complete lines 8 and 9. | X | |
| 8. Multiply line 6 by 0.43 = \$ _____. This is the maximum amount allowed to assure environmental costs. | | |
| 9. Line 8 subtracted from line 5 = \$ _____. This amount must be assured by another financial assurance mechanism listed in paragraphs (F), (G), (I) or (J), respectively, in rules 3745-27-15, 3745-27-16, and 3745-27-18 of the Administrative Code. | | |

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 at a deficit equal to five per cent 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".



Matthew W. Gearhardt
Miami County Auditor
July 19, 2017

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Dave Yost • Auditor of State

MIAMI COUNTY LANDFILL

MIAMI 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
OCTOBER 12, 2017**