



***VILLAGE OF CEDARVILLE LANDFILL  
GREENE COUNTY***

**Independent Accountant's Report on  
Applying Agreed-Upon Procedures**

**For the Years Ended  
December 31, 2016 and 2015**

**J.L. UHRIG**  
AND ASSOCIATES INC.

CERTIFIED PUBLIC ACCOUNTANT AND MANAGEMENT CONSULTANTS







# Dave Yost • Auditor of State

Village Council  
Village of Cedarville Landfill  
PO Box 51  
Cedarville, Ohio 45314

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Village of Cedarville Landfill, Greene County, prepared by J.L. Uhrig and Associates, Inc., for the period January 1, 2015 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. The Village of Cedarville Landfill is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

August 24, 2017

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

Village of Cedarville  
PO Box 51  
152 W. Cedar Street  
Cedarville, OH 45314

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 the Village of Cedarville (the Village) for the years ended December 31, 2016 and 2015, and have separately issued our unmodified report thereon dated June 20, 2017, in which we noted the Village prepared those financial statements using accounting practices the Auditor of State prescribes or permits, which differ from accounting principles generally accepted in the United States of America (GAAP). These statements present the landfill activity within the enterprise trash fund.

In a letter to the Ohio Environmental Protection Agency dated January 20, 2016 for the year ended December 31, 2015, and a letter dated March 15, 2017 for the year ended December 31, 2016, the Village specified that certain amounts disclosed in that Letter 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) 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
	4	Annual debt service
	5	Long term debt
	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 fund financial statements following Governmental Accounting Statement Number 18, because the Village did not prepare financial statements in accordance with generally accepted accounting principles, and this 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 addresses listed above and should not be used by anyone else.

*J. L. Uhrig and Associates, Inc.*

J. L. UHRIG AND ASSOCIATES, INC.  
Chillicothe, Ohio

June 20, 2017



# Dave Yost • Auditor of State

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  
SEPTEMBER 5, 2017