



**CARROLL COUNTY LANDFILL
CARROLL COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO



**STATE OF OHIO
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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Independent Accountant’s Report on Applying Agreed-Upon Procedure

Carroll County
Board of Commissioners
119 Public Square
Carrollton, Ohio 44615

The Director,
Ohio Environmental Protection Agency
1800 WaterMark Drive
Columbus, Ohio 43215-1099

We have audited, in accordance with Governmental Auditing Standards, the general purpose financial statements of Carroll County for the year ended December 31, 1999, and have issued our unqualified report thereon dated July 7, 2000.

We have also performed the procedures described in the following paragraph as prescribed by Ohio Administrative Code Sections 3745-27-15(L)(3)(c), 3745-27-17(L)(3)(c) and 3745-27-18(L)(3)(c), solely to assist you in complying with the reporting requirements of Ohio Administrative Code Sections 3745-27-15(L)(3)(a), 3745-27-16(L)(3)(a) and 3745-27-18(L)(3)(a) as they relate to the financial tests associated with estimated landfill final closure, postclosure and corrective measure costs. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.

In a letter to the Ohio Environmental Protection Agency dated June 28, 2000, E. Leroy VanHorne, Carroll County Auditor, specified that certain amounts were derived from the independently audited financial statements referred to the first paragraph above.

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 dated June 28, 2000 to those financial statements:

Alternative	1	Line No.	
	2	Sum of cash and marketable securities:	\$ 4,772,112
	3	Total expenditure	15,951,698
	4	Annual debt service	193,325
	5	Long term debt	0
	6	Capital expenditures	169,322
	7	Total assured environmental costs	3,535,500
	8	Total annual revenue	15,681,033

The amounts in lines 2 through 8 agreed to the general purpose financial statements of Carroll County, or can be computed from the amounts appearing therein. 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. Line 7 includes total assured environmental costs following Governmental Accounting Standard Number 18.

We were not engaged to, and did not, audit the letter prepared by E. Leroy VanHorne, Carroll County Auditor, dated June 28, 2000, the objective of which would be the expression of 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 would have been reported to you.

This report is intended solely for the use of the specified users listed above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

A handwritten signature in black ink, appearing to read "Jim Petro", with a stylized flourish at the end.

Jim Petro
Auditor of State

July 7, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

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CARROLL COUNTY LANDFILL

CARROLL 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, 2000**