



**HARDIN COUNTY LANDFILL  
HARDIN COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2000**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**





STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

One First National Plaza  
130 West Second Street  
Suite 2040  
Dayton, Ohio 45402  
Telephone 937-285-6677  
800-443-9274  
Facsimile 937-285-6688  
www.auditor.state.oh.us

## REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURE

Board of County Commissioners  
Hardin County  
One Court House Square, Suite 100  
Kenton, Ohio 32216  
and  
The Director,  
Ohio Environmental Protection Agency

We have audited in accordance with *Government Auditing Standards*, the general-purpose financial statements of Hardin County for the year ended December 31, 2000, and have issued our unqualified report thereon dated June 25, 2001.

We have also performed the procedures described in the following paragraph as prescribed by Ohio Administrative Code Sections 3745-27-15(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 27, 2001, Michael T. Bacon, Hardin County Auditor of the Hardin County Landfill specified that certain amounts were derived from the independently audited financial statements referred to in 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 "Total Annual Revenue" from Line 6 of Alternative 2, included in the letter dated June 27, 2001 to the financial statements.

The amounts in line 6 agreed to the general purpose financial statements of Hardin 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, 1966 by the USEPA.

We were not engaged to, and did not, audit the letter prepared by the Hardin County Auditor dated June 27, 2001, 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.

**Jim Petro**  
Auditor of State

June 27, 2001





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**HARDIN COUNTY LANDFILL**

**HARDIN 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 17, 2001**