



MONTGOMERY COUNTY LANDFILL

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO



STATE OF OHIO
OFFICE OF THE AUDITOR

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

Honorable County Commissioners
Montgomery County
P.O. Box 972
451 West Third Street
Dayton, Ohio 45422
and
The Director
Ohio Environmental Protection Agency
1800 Water Mark Drive
Columbus, Ohio 43216

We have audited, in accordance with *Government Auditing Standards*, the general purpose financial statements of Montgomery County for the year ended December 31, 2000, and have issued our unqualified report thereon dated June 27, 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), 3745-27-16(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 procedure 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, the County Auditor of Montgomery County 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 Montgomery 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, 1996 by the USEPA.

We were not engaged to, and did not, audit the letter prepared by the 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.

Honorable County Commissioners
Montgomery County
The Director
Ohio Environmental Protection Agency
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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 purpose.

Jim Petro
Auditor of State

June 27, 2001



STATE OF OHIO
OFFICE OF THE AUDITOR

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MONTGOMERY COUNTY LANDFILL

MONTGOMERY 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 19, 2001**