

**CITY OF ST. MARYS LANDFILL**

**AUGLAIZE COUNTY**

**JANUARY 1, 2016 TO DECEMBER 31, 2016  
AGREED UPON PROCEDURES**





# Dave Yost • Auditor of State

City Council  
City of St Marys Landfill  
101 East Spring Street  
St. Marys, Ohio 45885

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the City of St Marys Landfill, Auglaize County, prepared by Julian & Grube, 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. The City of St Marys 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

October 13, 2017

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# Julian & Grube, Inc.

*Serving Ohio Local Governments*

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

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

City of St. Marys  
Auglaize County  
St. Marys, Ohio 45885  
and  
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 basic financial statements of the City of St. Marys, Auglaize County, Ohio, for the year ended December 31, 2016, and have separately issued our unmodified report thereon dated June 23, 2017. These statements present the landfill as part of the Refuse fund, a major enterprise fund, within the City of St. Marys' business-type activities.

In a letter to the Ohio Environmental Protection Agency dated June 23, 2017 (the Letter), the City Auditor of the City of St. Marys 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 City of St. Marys 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 City of St. Marys' management is responsible for the information presented in the Letter. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. 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 1, Line No.

- 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 agree to the basic fund financial statements of the City of St. Marys, or can be computed from 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 reported in the fund financial statements following Governmental Accounting Statement Number 18.

City of St. Marys Landfill  
Auglaize County  
Independent Accountants' Report on  
Applying Agreed-Upon Procedures  
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This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion respectively, on the letter. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is for the use of City of St. Marys Landfill, City of St. Marys, Auglaize County, Ohio, and Ohio Environmental Protection Agency to assist in evaluating that certain amounts reported in the Letter agreed to, or can be computed from, amounts presented in the audited basic financial statement for the year ended December 31, 2016, and is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Julian & Grube, Inc.".

Julian & Grube, Inc.  
June 23, 2017



# Dave Yost • Auditor of State

**CITY OF ST MARYS LANDFILL**

**AUGLAIZE 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  
NOVEMBER 9, 2017**