



DEFIANCE COUNTY LANDFILL

AGREED UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO



STATE OF OHIO
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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners
Defiance County
500 Court Street
Defiance, Ohio 43512-2171
and
The Director,
Ohio Environmental Protection Agency

We have audited, in accordance with *Government Auditing Standards*, the general-purpose financial statements of Defiance County for the year ended December 31, 1999, and have issued our unqualified report thereon dated May 15, 2000.

We have also performed the procedures described in the following paragraph as prescribed by Ohio Administrative Code §§ 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 §§ 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 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 procedures 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 5, 2000, the Auditor of Defiance 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 §§ 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 5, 2000 to the financial statements.

The amounts in line 6 agreed to the general-purpose financial statements of Defiance 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 Auditor of Defiance County dated June 5, 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 procedure and taken responsibility for the sufficiency of the procedures for their purposes.

A handwritten signature in black ink, appearing to read "Jim Petro".

Jim Petro
Auditor of State

June 9, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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DEFIANCE COUNTY LANDFILL

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
JUNE 22, 2000