



**MONTGOMERY COUNTY LANDFILL**

**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

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](http://www.auditor.state.oh.us)

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

Honorable County Commissioners  
Montgomery County  
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, 1999, and have issued our unqualified report thereon dated July 21, 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), 3745-27-16(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 July 28, 2000, 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 July 28, 2000 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 July 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.

Honorable County Commissioners  
Montgomery County  
The Director  
Ohio Environmental Protection Agency  
Report of Independent Accountants on  
Applying Agreed-Upon Procedures  
Page 2

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". The signature is fluid and cursive, with a large loop at the end of the name.

JIM PETRO  
Auditor of State

July 28, 2000



STATE OF OHIO  
OFFICE OF THE AUDITOR

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

**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  
AUGUST 31, 2000**