



**CARROLL COUNTY LANDFILL  
CARROLL COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEARS 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

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**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

Carroll County  
Board of Commissioners & County Auditor  
119 Public Square  
Carrollton, Ohio 44615

The Director,  
Ohio Environmental Protection Agency  
1800 WaterMark Drive  
Columbus, Ohio 43215-1099

We have audited, in accordance with *Governmental Auditing Standards*, the general purpose financial statements of Carroll County for the year ended December 31, 2000, and have issued our unqualified report thereon dated June 30, 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), 3745-27-17(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 July 23, 2001, E. Leroy VanHorne, Carroll County Auditor, specified that certain amounts were derived from the independently audited financial statements referred to 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 the following amounts included in the letter dated July 23, 2001 to those financial statements:

Alternative 1,	<u>Line No.</u>		
	2	Sum of cash and marketable securities:	\$ 5,515,890
	3	Total expenditure	18,611,866
	4	Annual debt service	203,404
	5	Long term debt	2,051,613
	6	Capital expenditures	2,951,355
	7	Total assured environmental costs	3,535,500
	8	Total annual revenue	19,494,028

The amounts in lines 2 through 8 agreed to the general purpose financial statements of Carroll County, or can be computed from the 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 following Governmental Accounting Standard Number 18.

We were not engaged to, and did not, audit the letter prepared by E. Leroy VanHorne, Carroll County Auditor, dated July 23, 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

July 23, 2001



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**CARROLL COUNTY LANDFILL**

**CARROLL 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  
SEPTEMBER 11, 2001**