

CARROLL COUNTY LANDFILL

CARROLL COUNTY

**JANUARY 1, 2011 TO DECEMBER 31, 2011
AGREED UPON PROCEDURES**



Julian & Grube, Inc.
Serving Ohio Local Governments

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Carroll County Commissioners
Carroll County Auditor
119 S. Lisbon Street
Carrollton, Ohio 44615
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 Carroll County for the year ended December 31, 2011, and have separately issued our unqualified report thereon dated July 20, 2012. These statements present the landfill as a major enterprise fund and also within Carroll County's business-type activities.

In a letter to the Ohio Environmental Protection Agency dated July 20, 2012 (the Letter), the County Auditor of the Carroll County 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 Carroll County 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. Carroll County's management is responsible for the information presented in the Letter. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the addressees. 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), 3745-27-16(L)(5)(c) and 3745-27-18(M)(5)(c), we have agreed the following amounts included in the Letter to the audited financial statements:

Alternative 1,	<u>Line No.</u>		
	2	Sum of cash and marketable securities	\$ 10,975,710
	3	Total expenditures	23,147,187
	4	Annual debt service	205,764
	5	Long term debt issued (net of capital project fund cash of \$377,774)	(364,549)
	6	Capital expenditures	982,519
	7	Total assured environmental costs	4,560,492
	8	Total annual revenue	23,405,872

The amounts on lines 2 through 6 and 8 agree to the basic fund financial statements of Carroll County, 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.



Dave Yost • Auditor of State

Board of Commissioners
Carroll County Landfill
119 South Lisbon Street
Carrollton, Ohio 44615

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Carroll County Landfill, prepared by Julian & Grube, Inc., for the audit period January 1, 2011 through December 31, 2011. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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 Carroll County 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

August 13, 2012

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We were not engaged to, and did not conduct an examination, the objective of which would be to express 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 we would have reported to you.

This report is intended solely for the information and use of the addressees listed above and should not be used by anyone else.

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

Julian & Grube, Inc.
July 20, 2012

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Dave Yost • Auditor of State

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
AUGUST 28, 2012**