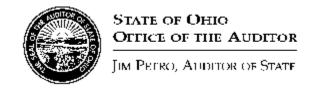
AUDITOR O

ATHENS COUNTY 691 LANDFILL ATHENS COUNTY

AGREED-UPON PROCEDURES AUDIT

FOR THE YEAR ENDED DECEMBER 31, 1999





743 East State Street Athens Mall, Suite B Athens, Ohio 45701

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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Athens County
Attention: Board of County Commissioners
15 South Court Street
Athens, Ohio 45701

Ohio Environmental Protection Agency Attention: Director 122 South Front Street P.O. Box 1049 Columbus, Ohio 43216-1049

In accordance with *Government Auditing Standards* applicable to financial audits, we have audited the general purpose financial statements of Athens County, Ohio, (the County) as of and for the year ended December 31, 1999, and have issued our unqualified report thereon dated June 19, 2000.

We have also performed the procedures described in the following paragraph as prescribed by Ohio Admin. 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 Admin. 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, post-closure 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 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 July 5, 2000, the Athens County Auditor (the chief financial officer of the Athens County 691 Landfill) specified that certain amounts were derived from the independently audited financial statements referred to in the first paragraph above. As required by Ohio Admin. 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 5, 2000, to the financial statements.

The amount in Line 6 agreed to the general purpose financial statements of Athens County, or can be computed from the amounts appearing therein. We followed the definition for line 6 included in the *State Support for the Local Government Financial Test*, issued November 27, 1996, by the USEPA.

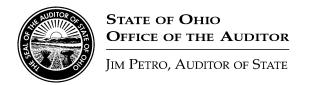
We were not engaged to, and did not, audit the letter prepared by the Athens County Auditor dated July 5, 2000, the objective of which would be the expression of an opinion on the letter. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Athens County
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.

Jim Petro Auditor of State

July 5, 2000



88 East Broad Street P.O. Box 1140 Columbus, Ohio 43216-1140

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800-282-0370

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ATHENS COUNTY 691 LANDFILL ATHENS 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.

CLERK OF THE BUREAU

Susan Babbitt

CERTIFIED AUGUST 31, 2000