

**CITY OF WILMINGTON LANDFILL  
CLINTON COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2000**



**JIM PETRO**  
**AUDITOR OF STATE**

STATE OF OHIO



**CITY OF WILMINGTON LANDFILL  
CLINTON COUNTY**

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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

250 West Court Street  
Suite 150 E  
Cincinnati, Ohio 45202  
Telephone 513-361-8550  
800-368-7419  
Facsimile 513-361-8577  
www.auditor.state.oh.us

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

City of Wilmington Landfill  
Clinton County  
69 North South Street  
Wilmington, Ohio 45177  
and  
The Director of the  
Ohio Environmental Protection Agency

We have audited, in accordance with Government Auditing Standards the general purpose financial statements of the City of Wilmington Landfill, Clinton County, Ohio for the year ended December 31, 2000, and have issued our unqualified report thereon dated October 3, 2001.

We have also performed the procedures described in the following paragraphs 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), and 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 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 April 1, 2001 (Exhibit A) the Auditor for the City of Wilmington 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 April 1, 2001, to the financial statements.

The amounts in line 6 agreed to the general purpose financial statements of the City of Wilmington, 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.

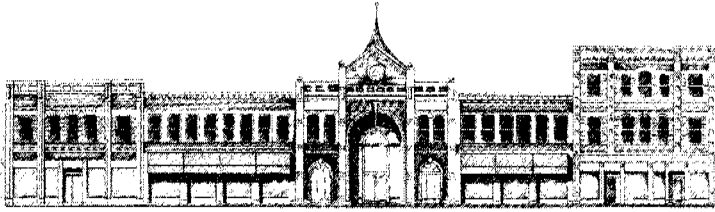
We were not engaged to, and did not, audit the letter prepared by the Auditor for the City of Wilmington dated April 1, 2001, the objective of which would be the expression of an opinion on the letter. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

City of Wilmington Landfill  
Clinton County  
Report of Independent Accountants  
on Applying Agreed-Upon Procedures  
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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. However, this report is a public record, and its distribution is not limited.

**Jim Petro**  
Auditor of State

October 3, 2001



April 1, 2001

*Mayor*

David L. Raizk  
(937) 382-5458

*Director of Law*

Brett L. Foster  
(937) 382-3320

*City Auditor*

David Hollingsworth  
(937) 382-6604

*City Treasurer*

Geoffrey A. Phillips  
(937) 382-6515

*President of Council*

Kevin N. Snarr  
(937) 382-5458

*Members of Council*

C. Nick Babb  
Sandra Mongold  
Eli Yovich  
Robert A. Raizk  
Connie H. Hardie  
Jan Claibourne  
David C. Hockaday

*Director of Public Service*

Lawrence D. Reinsmith  
(937) 382-6509

*Director of Public Safety*

C. Randall Riley  
(937) 382-5458

Donald R. Schregardus  
Director, Ohio Environmental Protection Agency  
ATTN: Fanny Haritos  
P. O. Box 1049  
1800 Watermark Drive  
Columbus, Ohio 43266-0149

Dear Mr. Schregardus:

I am the Chief Financial Officer of the City of Wilmington, 69 N. South Street, Wilmington, Ohio 45177. This letter is in support of this local government's use of the Financial Test to demonstrate financial assurance, as specified in Chapter 3745-27 of the Administrative Code.

- (1) This local government is the Owner or Operator of the following facilities for which financial assurance for final closure or post-closure care or corrective measures is demonstrated through the financial test specified in Chapter 3745-27 of the Administrative Code and/or this local government is the owner or operator of the following facilities for which financial assurance for any other environmental obligations are assured by a financial test. The current final closure, post-closure, and/or corrective measures cost estimates, and any other environmental obligations provided for by a test are shown for each facility:

Name of Facility: City of Wilmington Sanitary Landfill  
Address: 397 S. Nelson Avenue, Wilmington, Ohio 45177  
County: Clinton County  
Closure cost: \$ 889,116.03  
Post-closure cost: \$ 940,514.29

- (2) This local government is the Owner or Operator of the following facilities for which financial assurance for final closure or, if a sanitary landfill facility, post-closure care or corrective measures, is not demonstrated to the Ohio Environmental Protection Agency through the financial test or any other financial assurance mechanism specified in Chapter 3745-27 of the Administrative Code. The current final closure, post-closure, and/or corrective

measures cost estimates not covered by such financial assurance are shown for each facility:

\$ NONE.

The fiscal year of this local government ends on December 31. The figures for the following items marked with an asterisk are derived from this local government's independently audited, year-end financial statements for the most recently completed fiscal year, ended December 31, 2000.

**Alternative II**

1. Sum of current final closure, post-closure, and/or corrective measures cost estimates and any other environmental obligations assured by a financial test (total of all cost estimates shown in the two paragraphs above):

\$1,829,630.33

2. Current bond rating of most recent issuance and name of rating service:

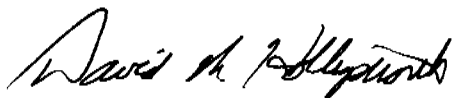
Moody's Investor Services – AAA  
Standard & Poor's – Aaa

3. Date of issuance of bond: 6/15/98
4. Date of maturity of bond: 6/15/29
5. Total assured environmental costs: \$1,829,630.33.
6. Total annual revenue: \$16,239.555.
7. Is line 5 divided by line 6 less than or equal to .43?  
YES    **NO**    If not, complete line 8 and 9.



8. Multiply line 6 by 0.43 = \$ N/A  
This is the maximum amount allowed to assure environmental costs.
9. Line 8 subtracted from line 5 = \$ N/A  
This amount must be assured by another financial assurance mechanism listed in paragraph (F), (G), (I), or (J) respectively, in Rules 3745-27-15, 3745-27-16, and 3745-27-18 of the Administrative Code.

I hereby certify that the wording of this letter is identical to the wording specified in paragraph (H) of Rule 3745-17 of the Administrative Code as such rule was constituted on the date shown immediately below. I further certify the following: (1) that the local government's financial statements are prepared in conformity with generally accepted accounting principles for governments; (2) that the local government has not operated at a deficit equal to five percent or more of total annual revenue in either of the past two fiscal years; (3) that the local government is not in default on any outstanding general obligations bonds; and (4) that the local government does not have outstanding general obligations rated less than BBB as issued by "Standard and Poor's" or Baa as issued by "Moody's".



David M. Hollingsworth  
Auditor, City of Wilmington, Ohio  
April 1, 2001





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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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

**CITY OF WILMINGTON LANDFILL**

**CLINTON 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  
DECEMBER 6, 2001**