

**MIAMI COUNTY SOLID WASTE
TRANSFER FACILITY
MIAMI COUNTY, OHIO**

**REPORT ON APPLYING
AGREED-UPON PROCEDURES**

**FOR THE YEAR ENDED
DECEMBER 31, 2023**

Zupka & Associates
Certified Public Accountants

OHIO AUDITOR OF STATE
KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

Board of Commissioners
Miami County
201 W. Main Street
Troy, Ohio 45373

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Solid Waste Transfer Facility, Miami County, prepared by Zupka & Associates, for the period January 1, 2023 through December 31, 2023. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

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. Miami County is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads 'Keith Faber'.

Keith Faber
Auditor of State
Columbus, Ohio

August 13, 2024

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**MIAMI COUNTY SOLID WASTE TRANSFER FACILITY
MIAMI COUNTY, OHIO
REPORT ON APPLYING AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2023**

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

Miami County
201 W. Main Street
Troy, Ohio 45373

The Director
Ohio Environmental Protection Agency
50 W. Town Street, Suite 700
Columbus, Ohio 43215

We have audited, in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of Miami County, Ohio, for the year ended December 31, 2023, and have separately issued our unmodified report thereon dated June 28, 2024. These statements present the Solid Waste Transfer Facility as a major enterprise fund and also within the County's business-type activities.

In a letter to the Ohio Environmental Protection Agency dated June 28, 2024 (the Letter), the Miami County Auditor 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 on Miami County. Miami County's management is responsible for the information presented in the Letter.

Miami County has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of solely providing assistance to you and the Ohio EPA in determining that certain amounts reported in the Letter agreed to, or can be computed from, amounts presented in the audited basic financial statements. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

As required by Ohio Administrative Code Rule 3745-503-05(L)(5)c, we have agreed the following amounts included in the Letter to the audited financial statements.

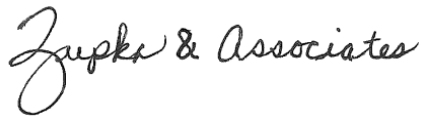
Alternative 2, Line No.

5	Total assured environmental costs	\$ 71,723
6	Total annual revenue	\$ 128,160,468

The amount on line 6 agrees to the basic fund financial statements of Miami County, or can be computed from amounts appearing therein. We followed the definitions for line 6 included in the *State Support Document for the Local Government Financial Test*, issued November 27, 1996 by the USEPA. Line 5 includes total assured environmental costs reported in the fund financial statements following Governmental Accounting Statement Number 18.

We were engaged by Miami County to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be an opinion or conclusion respectively, on the letter. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Miami County and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

A handwritten signature in cursive script that reads "Zupka & Associates".

Zupka & Associates
Certified Public Accountants

June 28, 2024



County of Miami

**MATTHEW W. GEARHARDT
AUDITOR**

The Director
Ohio Environmental Protection Agency
P.O. Box 1049
122 S. Front Street
Columbus, Ohio 43216-1049

I am the Chief Financial Officer of Miami County, Ohio, 201 West Main Street, Troy, Ohio. 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 assurances 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:

-Miami County Transfer Facility
2200 North County Road 25-A
Miami County
Final Closure Costs: \$71,723
Post-Closure Costs: N/A
Other Environmental Obligations: None

- (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 not demonstrated to the Ohio Environmental Protection Agency through the financial test or any other financial assurance mechanism specified in Chapter 3725-27 of the Administrative Code. The current final closure, post-closure, and/or corrective measures cost estimates not by such financial assurance are shown for each facility:

-None

The fiscal year of this local Government ends on the December 31. The figures for the following items marked with an asterisk are derived from the local Government's independently audited, year-end financial statements for the most recently completed fiscal year, ended December 31, 2023.

ALTERNATIVE I

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): \$ _____
- * 2. Sum of cash and marketable securities: \$ _____
- * 3. Total expenditures: \$ _____
- * 4. Annual debt service: \$ _____
- * 5. Long term debt: \$ _____
- * 6. Capital expenditures: \$ _____
- * 7. Total assured environmental costs: \$ _____
- * 8. Total annual revenue: \$ _____

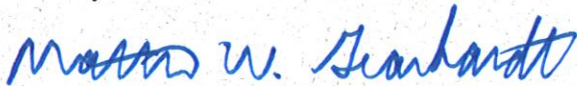
YES NO

9. Is line 2 divided by line 3 greater than or equal to 0.05?
10. Is line 4 divided by line 3 less than or equal to 0.20?
11. Is line 5 divided by line 6 less than or equal to 2.00?
12. Is line 7 divided by line 8 less than or equal to 0.43?
- If not, complete lines 13 and 14.
13. Multiply line 8 by 0.43 = \$ _____. This is the maximum amount allowed to assure environmental costs.
14. Line 13 subtracted from line 7 = \$ _____. This amount must be assured by another financial assurance mechanism listed in paragraphs (F), (G), (I), or (J) respectively, in rules 3745-27-15, 3745-27-16, and 3745-27-18 of the Administrative Code.

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: \$71,723
2. Current bond rating of most recent issuance and name of rating service: "Aa2" (Moody's).
3. Date of issuance of bond: July 12, 2016
4. Date of maturity of bond: December 1, 2035
- * 5. Total assured environmental costs: \$71,723
- * 6. Total annual revenue: \$128,160,468
7. Is line 5 divided by line 6 less than or equal to 0.43? YES NO
If not, complete lines 8 and 9. X
8. Multiply line 6 by 0.43 = \$ _____. This is the maximum amount allowed to assure environmental costs.
9. Line 8 subtracted from line 5 = \$ _____. This amount must be assured by another financial assurance mechanism listed in paragraphs (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 3745-27-17 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 per cent 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 obligation 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".



Matthew W. Gearhardt
Miami County Auditor

June 28, 2024

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OHIO AUDITOR OF STATE KEITH FABER



MIAMI COUNTY SOLID WASTE FACILITY FINANCIAL ASSURANCE CERTIFICATION

MIAMI COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 8/27/2024

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov