



**Auditor of State
Betty Montgomery**

**ATHENS COUNTY LANDFILL
ATHENS COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report On Applying Agreed-Upon Procedures.....	1

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

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

and

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

We have audited, in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of Athens County, Ohio (the "County"), for the year ended December 31, 2003, and have separately issued our unqualified report thereon dated August 24, 2004.

In a letter to the Ohio Environmental Protection Agency dated August 24, 2004 (the Letter), the Athens County Auditor (the chief financial officer (CFO) of the Athens County 691 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 Athens 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. The 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. 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(L)(5)(c), we have agreed the following amounts included in the Letter to the audited financial statements:

Alternative 2, <u>Line No.</u>	
5	Total assured environmental costs
6	Total annual revenue

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The amount on line 6 agreed to the basic financial statements of the 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 Standards Board Statement Number 18.

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 black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

August 24, 2004



**Auditor of State
Betty Montgomery**

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ATHENS COUNTY 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.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 16, 2004**