



**Auditor of State
Betty Montgomery**

CITY OF WILMINGTON SANITARY LANDFILL
CLINTON COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

City of Wilmington
Clinton County
69 North South Street
Wilmington, Ohio 45177
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 the City of Wilmington, Clinton County, Ohio (the City), for the year ended December 31, 2003, and have separately issued our unqualified report thereon dated November 1, 2004.

In a letter to the Ohio Environmental Protection Agency dated April 1, 2004 (the Letter), the City Auditor of the City of Wilmington Sanitary 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 the City of Wilmington 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 City of Wilmington'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(M)(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
6	Total annual revenue

The amounts on line 6 agree to the basic fund 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. Line 5 includes total assured environmental costs reported in the fund financial statements following Governmental Accounting 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.

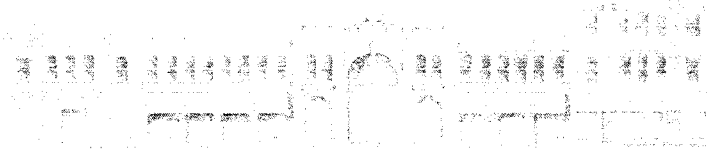
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This report is intended solely for the information and use of the addressees listed above and should not be used by anyone else.

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

Betty Montgomery
Auditor of State

November 1, 2004



69 North South Street, Wilmington, Ohio 45177
Telephone: 937-382-5458 Fax: 937-382-0931
Email: mayor@ci.wilmington.oh.us

April 1, 2004

Mayor

David L. Raizk
(937) 382-5458

Director of Law

Kathryn H. Hapner
(937) 383-2101

City Auditor

David Hollingsworth
(937) 382-6604

City Treasurer

Geoffrey A. Phillips
(937) 382-6515

President of Council

Fred S. Ertel
(937) 382-5458

Members of Council

C. Nick Babb
David C. Hockaday
Mark W. McKay
Sandra Mongold
Cindy Peterson
Mike Wallace
Donald E. Wells

Director of Public Service

Lawrence D. Reinsmith
(937) 382-6509

Director of Public Safety

C. Randall Riley
(937) 382-5458

Christopher Jones
Director, Ohio Environmental Protection Agency
ATTN: Fanny Haritos
Lazarus Government Center
122 South Front Street
Columbus, Ohio 43215-1099

Dear Mr. Jones:

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 or scrap tire transportors for which financial assurance for final closure, post-closure care, scrap tire transportor final closure, 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 care, scrap tire transportor final closure, and/or corrective measures cost estimates, and any other environmental obligations provided for by a test are shown:
\$ 1,399,690.21

City of Wilmington Sanitary Landfill
397 South Nelson Avenue
Wilmington, Ohio 45177

Closure Cost:	\$ 411,398.09
Post-Closure Cost:	<u>\$ 988,292.12</u>
Total:	<u>\$1,399,690.21</u>

- (2) This local government is the owner or operator of the following facilities or scrap tire transportor for which financial assurance requirements for final closure, post-closure care, scrap tire transportor final closure, corrective measures, and/or any other environmental obligations are satisfied through a financial test other than that required by chapter 3745-27 of the Administrative Code. The current final closure, post-closure care, scrap tire transportor final closure, and/or corrective measures cost estimates, and/or any other environmental obligations covered by such financial assurance are shown for each facility or scrap tire transportor: \$ NONE.

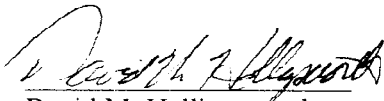
The fiscal year of this local government ends on December 31. The figures for the following items marked with an asterisk are derived from this local government's independently audited, year-end financial statements for the most recently completed fiscal year, ended December 31, 2003.

Alternative II

1. Sum of current final closure, post-closure care, scarp tire transportor final closure, corrective measures cost estimates, and any other environmental obligations assured by a financial test (total of all cost estimates shown in the paragraphs above): \$1,399,690.21
2. Current bond rating of most recent issuance and name of rating service: Moody's Investor Services – A2 (Aaa – MBIA Insured)
3. Date of issuance of bond: 5/1/03
4. Date of maturity of bond: 5/1/21
- *5 Total assured environmental costs: \$1,399,690.21.
- *6. Total annual revenue: \$17,831,256.

- | | <u>YES</u> | <u>NO</u> |
|--|------------|-----------|
| 7. Is line 5 divided by line 6 less than or equal to .43?
If not, complete line 8 and 9. | X | |
| 8. Multiply line 6 by 0.43 = \$ <u>N/A</u>
This is the maximum amount allowed to assure environmental costs. | | |
| 9. Line 8 subtracted from line 5 = \$ <u>N/A</u>
This amount must be assured by another financial assurance mechanism listed in paragraph (F), (G), (I), and/or (J), in rules 3745-27-15, 3745-27-16, and paragraphs (G),(H),(J), or (K) in rule 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 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, 2004



**Auditor of State
Betty Montgomery**

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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 14, 2004**