



***VILLAGE OF CEDARVILLE LANDFILL  
GREENE COUNTY***

**Independent Accountant's Report on  
Applying Agreed-Upon Procedures**

**For the Years Ended  
December 31, 2018 and 2017**

**J.L. UHRIG**  
AND ASSOCIATES INC.

CERTIFIED PUBLIC ACCOUNTANT AND MANAGEMENT CONSULTANTS





OHIO AUDITOR OF STATE  
KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
IPARReport@ohioauditor.gov  
(800) 282-0370

Director of Environmental Protection Agency  
Village of Cedarville Landfill  
152 West Cedar Street  
Cedarville, Ohio 45314

We have reviewed the *Agreed-Upon Procedures* of the Village of Cedarville Landfill, Greene County, prepared by J.L. Uhrig and Associates, Inc., for the period January 1, 2017 through December 31, 2018. 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. The Village of Cedarville Landfill 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

September 10, 2019

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

Village of Cedarville  
PO Box 51  
152 W. Cedar Street  
Cedarville, OH 45314

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 financial statements of the Village of Cedarville (the Village) for the years ended December 31, 2018 and 2017, and have separately issued our unmodified report thereon dated June 14, 2019, in which we noted the Village prepared those financial statements using accounting practices the Auditor of State prescribes or permits, which differ from accounting principles generally accepted in the United States of America (GAAP). These statements present the landfill activity within the enterprise trash fund.

In a letter to the Ohio Environmental Protection Agency dated February 24, 2018 for the year ended December 31, 2017, and a letter dated August 22, 2019 for the year ended December 31, 2018, the Village specified that certain amounts disclosed in those letters were derived from the independently audited financial statements referred to in the first paragraph above.

We could not perform the financial assurance tests identified in Alternative 1 below, as agreed to by the Village of Cedarville 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, as the Village did not prepare financial statements in accordance with generally accepted accounting principles (GAAP) as required by Ohio Admin. Code Section 3745-27-16(L)(2)(a).

Ohio Administrative Code Sections 3745-27-15(L)(5)(c) requires us to agree the following amounts included in the Letter to the audited financial statements. However, we were unable to agree the following amounts.

Alternative 1,	<u>Line No.</u>	
	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

The amounts on lines 2 through 6 and 8 were not agreed, or could not be computed from the financial statements as the Village does not prepare financial statements in accordance with generally accepted accounting principles. We followed the definitions for lines 2 through 6 and 8 included in the *State Support Document for the Local Government Financial Test*, issued November 27, 1996 by the USEPA. We were unable to agree line 7 which includes total assured environmental costs reported in the fund financial statements following Governmental Accounting Statement Number 18, because the Village did not prepare financial statements in accordance with generally accepted accounting principles, and this total assured environmental costs were not reported in accordance with 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.

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

*J. L. Uhrig and Associates, Inc.*

J. L. UHRIG AND ASSOCIATES, INC.  
Chillicothe, Ohio

August 26, 2019

OHIO AUDITOR OF STATE  
**KEITH FABER**



**VILLAGE OF CEDARVILLE LANDFILL**

**GREENE 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 24, 2019**