



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

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

**For the Years Ended
December 31, 2022 and 2021**

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

Village Council
Village of Cedarville Landfill
PO Box 51
Cedarville, OH 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, 2021 through December 31, 2022. 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 black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

November 03, 2023

This Page Intentionally Left Blank

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 performed an agreed-upon procedures engagement, in accordance with the attestation standards established by the AICPA and the *Government Auditing Standards* issued by the Comptroller General of the United States, on the financial records of the Village of Cedarville (the Village) for the years ended December 31, 2022 and 2021, and have separately issued our report thereon dated August 10, 2023. The management of the Village has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Village's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2022 and 2021, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes.

The Ohio Environmental Protection Agency has contacted the Village about providing financial assurance. One type of financial assurance suggested by the EPA is the Financial Test. This test would require the Village to meet very strict financial performance standards. However, the Village does not prepare their financial statements in accordance to GAAP. The Village prepared 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. Without financial assurance the Cedarville Local Government Financial Test does not meet the Ohio EPA regulations.

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 10, 2023

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF CEDARVILLE LANDFILL FINANCIAL ASSURANCE CERTIFICATION

GREENE 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 11/16/2023

88 East Broad 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