



OHIO AUDITOR OF STATE
KEITH FABER

A small, thin-lined map of the state of Ohio is positioned to the right of the Auditor's name, with the text overlapping it slightly.

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Village of Cedarville
Greene County
P.O. Box 51
152 West Cedar Street
Cedarville, Ohio 45314
and
Director,
Ohio Environmental Protection Agency
50 West Town Street, Suite 700
Columbus, Ohio 43215

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, 2024 and 2023, and have separately issued our report thereon dated August 28, 2025.

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 Admin. Code 3745-27-15(L)(5)(c) and 3745-27-16(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, Line No.

- 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

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The amounts on lines 2 through 6 and 8 were not agreed or could not be computed from the financial statements of the Village of Cedarville 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 prepared financial statements in accordance with general accepted accounting principles, and this total assured environmental costs were not reported in accordance with Governmental Accounting Statement Number 18.

We were engaged by the Village of Cedarville 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 the expression of 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 the Village of Cedarville 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.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

September 29, 2025

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 11/6/2025

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