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Special Report on Local Test for RCRA  
Subtitle D Facilities

We have performed the procedures included in the Regulations Pertaining to Solid Waste Disposal Sites and Facilities 6 CCR 1007-2, as amended, Section 1.8.11(C) (7), which were agreed to by the Colorado Department of Public Health and Environment and [REDACTED] solely to assist the users in evaluating the management's assertion about the local government's compliance of the local test requirements for the Chief Financial Officer's letter. These agreed-upon procedures engagement was performed in accordance with generally accepted auditing standards. The sufficiency of these procedures is solely the responsibility of the specified users of the report. 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.

The procedures that we performed and related findings are as follows:

1. We compared the financial ratios required by Section 1.8.11(A) (1) (b) (i) and (ii) and found them to be in agreement.
2. We conducted a comparison between the data and statements contained in the Chief Financial Officer's letter, including the requirements of Section 1.8.11(A)(2), 1.8.11(A)(3)(c), and 1.8.11(A)(3)(d), and the data and statement contained in the local government's audited financial statements for the most recently completed fiscal year. We found that the data and statements presented in the Chief Financial Officer's (County Administrator) letter were taken directly, or appropriately derived, from the corresponding data in the 2011 audited financial statements.
3. We recomputed totals, and percentages used in calculating the conditions of the local government's financial test and noted no differences.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of [REDACTED] and the Colorado Department of Public Health and Environment and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

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