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Mr. Fred Beardsley, County Treasurer
County of Oswego
Oswego, New York

We have reviewed the County of Oswego's (the County) compliance with the Financial Assurance Requirements for Local Government Owners/Operators of Municipal Solid Waste Landfills. As Independent Auditors for the County, we certify that the County satisfies the requirements of the "Local Government Financial Test" for those costs for which financial assurance is being demonstrated. Specific financial assurance compliance requirements we are required to communicate to you are summarized as follows:

- 1) "The Financial Component's Audited Financial Statements must be prepared in accordance with Generally Accepted Accounting Principles (GAAP) for Governments and include Governmental Accounting Standards Board (GASB) Statement Number 18 disclosures."

As stated in our Independent Auditor's Report for the year ended December 31, 2013, it is our unmodified opinion that "the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Oswego, as of December 31, 2013, and the respective changes in financial position and, where applicable, the cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America," as applied to governments. These principles include the accounting and disclosures for the estimated landfill costs required to be accounted for under GASB Number 18. Note 3(B)(4)(g) on page 31 of the audited financial statements contains the disclosures required under GASB Number 18.

- 2) "The Financial Component is not eligible to use the Local Government Financial Test if it has operated a deficit equal to 5% or more of total annual revenue in each of the past two fiscal years."

We have reviewed the "Calculation of the Operating Deficit Limit," based on the County's audited basic financial statements for the years ended December 31, 2013 and 2012. Based on this calculation, the County has not operated at a deficit equal to 5% or more of total annual revenue in each of the past two fiscal years, thus complying with this requirement.

- 3) "The Financial Component is not eligible to use the Local Government Financial Test if it has been given an Adverse Auditor's Report."

As stated above, our Independent Auditor's Report for the year ended December 31, 2013, was an unmodified opinion.

Although not specifically addressed in this letter, we have also reviewed the remaining financial assurance requirements, as outlined by the New York State Department of Environmental Conservation, and conclude that the County satisfies those requirements.

Ciaschi, Dietershagen, Little, Mickelson, & Company, LLP

September 23, 2014
Ithaca, New York

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