

**NAPA-VALLEJO WASTE  
MANAGEMENT AUTHORITY**

**AGREED-UPON PROCEDURES REPORT**

**For the Fiscal Year Ended  
June 30, 2006**

**NAPA-VALLEJO WASTE MANAGEMENT AUTHORITY**

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**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To the Honorable Members of the Governing Board  
Napa-Vallejo Waste Management Authority  
Napa, California

We have performed the procedures enumerated below, which were agreed to by the Napa-Vallejo Waste Management Authority (Authority), solely to assist you with respect to the calculation of the debt service coverage ratio for the Authority as of and for the year ending June 30, 2006. The Authority's management is responsible for the calculation of the debt service coverage ratio. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in 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.

Our procedures were as follows:

- We calculated the debt service coverage ratio for the Authority as of and for the year ending June 30, 2006, based on the audited financial statements of the Napa-Vallejo Waste Management Authority for the year ending June 30, 2006.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on the debt coverage ratio. 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 information and use of management of the Napa-Vallejo Waste and is not intended to be and should not be used by anyone other than those specified parties.

BARTIG, BASLER & RAY, LLP  
A Gallina LLP Company

*Bartig Basler & Ray, LLP*

Roseville, California  
January 15, 2007