

MID OHIO TRANSIT AUTHORITY
MT. VERNON, OHIO

REPORT ON EXAMINATION OF FINANCIAL
STATEMENTS AND SUPPLEMENTAL DATA FOR THE
YEAR ENDED DECEMBER 31, 1999

J. E. Slaybaugh & Associates, Inc.

Certified Public Accountant

12 East Main Street

Lexington, Ohio 44904



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

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Board of Commissioners
Mid Ohio Transit Authority
25 Columbus Rd.
Mt. Vernon, OH 43050

We have reviewed the independent auditor's report of the Mid Ohio Transit Authority, Knox County, prepared by J. E. Slaybaugh & Associates, Inc., for the audit period January 1, 1999 through December 31, 1999. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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 Mid Ohio Transit Authority is responsible for compliance with these laws and regulations.

A handwritten signature in black ink, appearing to read "Jim Petro".

JIM PETRO
Auditor of State

October 2, 2000

MID OHIO TRANSIT AUTHORITY
MT. VERNON, OHIO

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J. E. Slaybaugh & Associates, Inc.

*12 East Main Street
Lexington, Ohio 44904*

*Member AICPA
Member OSCPA*

*John E. Slaybaugh III
Certified Public Accountant*

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Mid Ohio Transit Authority
Mt. Vernon, Ohio

We have audited the accompanying financial statements of the Mid Ohio Transit Authority, Mt. Vernon, Ohio, as of and for the year ended December 31, 1999, as listed in the table of contents. These financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Mid Ohio Transit Authority as of December 31, 1999, and the results of its operations and the cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated July 19, 2000, on our consideration of Mid Ohio Transit Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the financial statements of Mid Ohio Transit Authority, taken as a whole. The accompanying schedule of expenditures of federal awards, as required by *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations*, and the schedule of adjusting journal entries, are presented for the purposes of additional analysis, and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements, and in our opinion, is stated fairly, in all material respects, in relation to the financial statements taken as a whole.

J. E. Slaybaugh & Associates, Inc.

J.E. Slaybaugh & Associates, Inc.
Lexington, Ohio
July 19, 1999

MID OHIO TRANSIT AUTHORITY
 COMBINED BALANCE SHEET
 DECEMBER 31, 1999

Proprietary Fund Type

ASSETS	<u>Enterprise Fund</u>
Current Assets:	
Cash	\$ 73,989
Accounts Receivable	<u>96,197</u>
Total Current Assets	170,186
Property, Plant, & Equipment	
Vehicle	1,167,872
Office Equipment	12,696
Shop Equipment	113,863
Computer Hardware	66,695
Computer Software	22,955
Leasehold Improvement	<u>417,370</u>
	<u>1,801,451</u>
Less: Accumulated Depreciation	<u>(975,781)</u>
Total Fixed Assets	<u>825,670</u>
Total Assets	<u>\$ 995,856</u>

LIABILITIES AND FUND EQUITY

Current Liabilities	
Accounts Payable	\$ 46,451
Accrued Expenses	39,768
Deferred Credits	<u>183,351</u>
Total Current Liabilities	269,570
Fund Equity	
Retained Earnings	<u>726,286</u>
Total Fund Equity	<u>726,286</u>
Total Liabilities and Fund Equity	<u>\$ 995,856</u>

The accompanying notes are an integral part of these financial statements.

MID OHIO TRANSIT AUTHORITY
 COMBINED STATEMENT OF REVENUES, EXPENSES,
 AND CHANGES IN FUND EQUITY
 FOR THE YEAR ENDED DECEMBER 31, 1999

Proprietary Fund Type

		<u>Enterprise Fund</u>
Revenues		
	Federal Grants	\$ 453,238
	State Grants	219,872
	Farebox Revenue	138,541
	Special Transit Fees	162,136
	Auxillary Revenue	7,201
	Senior Citizen Fare	25,705
	Other Revenue	<u>16,499</u>
	Total Revenues	1,023,192
Expenses		
	Salaries & Wages	554,428
	Employee Benefits	145,780
	Advertising	2,243
	Professional Services	14,084
	Contract Maintenance	4,601
	Vehicle Expense	81,973
	Utilities	18,853
	Insurance	15,962
	Other Expense	10,905
	Interest Expense	201
	Depreciation	<u>139,728</u>
	Total Expenses	<u>988,758</u>
	Net Income	34,434
	Fund Equity at the Beginning of Year	<u>691,852</u>
	Fund Equity at the End of Year	<u>\$ 726,286</u>

The accompanying notes are an integral part of these financial statements.

MID OHIO TRANSIT AUTHORITY
MT. VERNON, OHIO

STATEMENT OF CASH FLOWS

For The Year Ended December 31, 1999

CASH FLOWS FROM OPERATING ACTIVITIES:

Net Income	\$	34,434
Add Depreciation		139,728
Adjustments to reconcile net loss to net cash provided by operating activities:		
(Increase) Decrease In:		
Accounts Receivable		(25,285)
Deferred Charges		35,679
Increase (Decrease) In:		
Accounts Payable		8,195
Notes Payable		(3,736)
Accrued Expenses		1,589
Deferred Credits		<u>70,000</u>
Net Cash Used By Operating Activities		<u>260,604</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Capital Costs		<u>(246,535)</u>
Net Cash Used By Investing Activities		<u>(246,535)</u>
Net Increase (Decrease) In Cash		14,069
Cash At The Beginning Of Year		<u>59,920</u>
Cash At End Of Year	\$	<u><u>73,989</u></u>

The accompanying notes are an integral part of these financial statements.

MID OHIO TRANSIT AUTHORITY
MT. VERNON, OHIO

NOTES TO FINANCIAL STATEMENTS

December 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

The Mid Ohio Transit Authority is a politic and corporate of the State of Ohio, established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Authority operates under a Board of Directors with an appointed secretary-treasurer handling the day to day operations. The Authority provided transportation services to the residents of Knox County, to include but not limited to, elderly and handicapped riders.

Management believes the financial statements included in this report represent all of the funds of the Authority over which they have the ability to exercise direct operating control. Based on the criteria established by GASB codification 2100, there are no component units to be included with the reporting entity.

B. Basis of Accounting

The Authority's policy is to maintain its accounting records on the accrual basis of accounting, whereby revenues and expenses are recognized in the period earned or incurred.

Pursuant to GASB Statement No. 20, Accounting and Financial Reporting for Proprietary Funds and Other Government Entities That Use Proprietary Fund Accounting, the Authority follows GASB guidance as applicable to proprietary funds and Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins issued on or before November 30, 1989 that do not conflict with or contradict GASB pronouncements.

C. Property and Equipment

Property and Equipment are recorded at cost. Depreciation is recorded using the straight-line method over the estimated useful lives of the assets.

Improvements	15 years
Equipment and Vehicles	5 - 7 years

D. Fund Accounting

The Authority maintains its accounting records in accordance with the principles of "fund" accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity which stands separate from the activities reported in other funds. Funds included in this report are enterprise funds. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

E. Budgetary Process

A budget of estimated cash receipts and disbursements is submitted to the Ohio Department of Transportation each year. From this budget the Ohio Department of Transportation determines the amount of subsidy the Authority will receive.

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

G. Cash and Cash Equivalents

The Authority considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

NOTE 2- CASH AND INVESTMENTS

Legal Requirements

State law requires the classification of monies held by the Authority into two categories.

Category 1 consists of "active" monies, those monies required to be kept in a "cash" or "near-cash" status for current demand upon the Authority treasury. Such monies must be maintained either as cash in the Authority treasury or in depository accounts payable or withdrawal on demand, negotiable order of withdrawal (NOW) accounts, or money market deposit accounts.

Category 2 consists of "inactive" monies. Inactive monies may be deposited or invested in the following securities:

1. Bonds, notes, or other obligations of or guaranteed by the United States, or those for which the faith of the United States is pledged for the payment of principal and interest.
2. Bonds, notes, debentures, or other obligations or securities issued by any federal government agency, including but not limited to, federal national mortgage association debentures and discount notes, or by the Export-Import Bank of Washington, whether or not they are guaranteed by the United States.
3. Repurchase agreements in the securities enumerated above.
4. Bonds and other obligations of the State of Ohio, its political subdivision, or other units or agencies of this state or its political subdivisions.
5. Time certificates of deposit or savings or deposit accounts.
6. The State Treasurer's investment pool (STAR Ohio)

Statutory provisions require the Secretary-Treasurer to hold all securities acquired by the Authority or deposit with them with a qualified trustee pursuant to Section 135.18, Revised Code.

At year end the Book Value of the Authority's cash consisting of demand deposits and money market funds was \$ 73,989, and the Bank Balance was \$ 141,170.

- 1) \$ 100,000 was covered by Federal Deposit Insurance
- 2) \$ 41,170 was collateralized by the financial institution's public entity deposit pool

NOTE 3 - DEBT OBLIGATIONS

The Authority secured a line-of-credit with a local bank to be used when subsidy payments are not timely received.

NOTE 4 - DEFINED BENEFIT PENSION PLAN:

A. Public Employees Retirement System Pension Plan

All Mid-Ohio Transit Authority's employees participate in the Public Employees Retirement System (PERS), a cost-sharing multiple-employer public employees retirement system operated by the State.

All public employees in Ohio, except for certain specific exclusions and exemptions, are required to become contributing member of PERS. Employees may retire at or after age 60 with 5 years of credited service. They are entitled to a retirement benefit, payable monthly for life, equal to 2.1% of their final average salary for the first 30 years of credited service and 2.5% for years of service in excess of 30 years. Final average salary is the employee's average salary over the highest 3 years of earnings. Benefits fully vest upon reaching 5 years of service. Employees may retire at any age with 30 years of service, at age 60 with a minimum of 25 years of service. Those individuals retiring with less than 30 years of service or less than age 65, receive reduced retirement benefits. The authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. PERS issues a publicly available financial report. Interested parties may obtain a copy by making a written request to 277 E. Town Street, Columbus, OH 43215-4642 or by calling (614)-466-2085.

Covered employees are required by state statute to contribute 8.5% of their salary to the plan. The total 1999 employer contribution rate for local government employees units is 13.55%, of which 8.44% is used to fund pension obligations. The difference between the total employer rate and the portion used to fund pension obligations is the amount used to fund the health care program for retirants. For the year ended December 31, 1999, the employer portion of the retirement contribution amounted to \$ 74,119 on covered payroll of \$ 547,003, which met the contribution rate stated above. For the preceding two years the contributions were as follows:

	Contribution	Rate
December 31, 1998	\$ 63,609	13.55 %
December 31, 1997	\$ 56,075	13.55 %

PERS of Ohio provides post-retirement health care coverage to age and service retirants with 10 or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Post-Employment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care. OPEB is financed through employer contributions and investment earnings and is expected to be sufficient to sustain the program indefinitely.

NOTE 5 – RISK MANAGEMENT

The Authority maintains comprehensive insurance coverage with private carriers for health, real property, building contents and vehicles. Vehicle policies include liability coverage for bodily injury and property damage.

NOTE 6 – CONTINGENCIES

Litigation and Claims

In the normal course of operations, the Authority may be subject to litigation and claims. At December 31, 1999 the Authority was involved in no such matters.

MID OHIO TRANSIT AUTHORITY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
TWELVE MONTHS ENDED DECEMBER 31, 1999

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NUMBER</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>
U.S. DEPARTMENT OF TRANSPORTATION Passed through the Ohio Department of Transportation				
Section 18 Grant - Public Transportation for Nonurbanized Areas	20.509	RPT-0042-117-933 RPT-0042-015-982 RPT-0042-015-992	\$ 277,000 104,072 72,166	\$ 277,000 104,072 72,166
Total Federal Financial Assistance			\$ 453,238	\$ 453,238

Basis of Accounting

The Schedule of Federal Financial Assistance is prepared on the accrual basis of accounting

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners
Mid Ohio Transit Authority
Mt. Vernon, Ohio

We have audited the financial statements of Mid Ohio Transit Authority, Mt. Vernon, Ohio, as of and for the year ended December 31, 1999, and have issued our report thereon dated July 19, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Mid Ohio Transit Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Mid Ohio Transit Authority's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information and use of management and the Ohio Department of Transportation and is not intended to be and should not be used by anyone other than these specified parties.

J. E. Slaybaugh & Associates, Inc.

J.E. Slaybaugh & Associates, Inc.
Lexington, Ohio
July 19, 2000

J. E. Slaybaugh & Associates, Inc.

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Lexington, Ohio 44904*

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Commissioners
Mid Ohio Transit Authority
Mt. Vernon, Ohio

Compliance

We have audited the compliance of Mid Ohio Transit Authority with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1999. Mid Ohio Transit Authority's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations contracts and grants applicable to each of its major federal programs is the responsibility of the Authority's management. Our responsibility is to express an opinion on Mid Ohio Transit Authority's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Mid Ohio Transit Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Mid Ohio Transit Authority's compliance with those requirements.

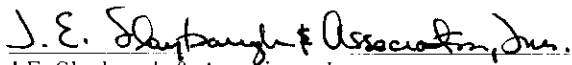
In our opinion, Mid Ohio Transit Authority complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999.

Internal Control Over Compliance

The management of Mid Ohio Transit Authority is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Authority's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and use of management and the Ohio Department of Transportation and is not intended to be and should not be used by anyone other than these specified parties.



J.E. Slaybaugh & Associates, Inc.

Lexington, Ohio

July 19, 2000

MID OHIO TRANSIT AUTHORITY
MT. VERNON, OHIO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

December 31, 1999

PART I - SUMMARY OF AUDITOR'S RESULTS

1. The auditor has issued an unqualified opinion on the financial statements of Mid Ohio Transit Authority.
2. There were no reportable conditions in internal control disclosed by the audit of the financial statements.
3. There was no noncompliance material to the financial statements disclosed by the audit.
4. There were no reportable conditions in the internal control over major programs disclosed by the audit.
5. The auditor has issued an unqualified opinion on compliance for major programs for Mid Ohio Transit Authority.
6. The audit disclosed no audit findings.
7. The major programs are:
 Section 18 Programs
8. The dollar threshold used to distinguish between Type A and Type B programs was \$ 300,000.
9. The auditor determined that Mid Ohio Transit Authority qualified as a low-risk auditee.

PART II - FINDINGS RELATED TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED
TO BE REPORTED IN ACCORDANCE WITH *GAGAS*

1. None

PART III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS INCLUDING AUDIT FINDINGS

1. None

SCHEDULE OF ADJUSTING JOURNAL ENTRIES

MID OHIO TRANSIT AUTHORITY
DECEMBER 31, 1999

	Account Number	Debit	Credit
1)	Depreciation Expense	513	126,982.03
	Accum Depreciation- Vehicle	178.02	83,894.24
	F & F	178.03	6,757.96
	Garage	178.04	27,737.00
	Office	178.05	1,784.00
	Shop Equipment	178.08	6,808.83
	(To record depreciation expense for the period ending December 31, 1998 and adjust accumulative account balances per Asset Schedule)		
2)	Office Equipment	142	975.00
	Other Material & Supplies	504	975.00
	(To reclassify purchase of cleaning machine from expense to capital)		
3)	Depreciation Expense	513	139,728.02
	Accum Depreciation- Vehicle	178.02	90,139.54
	F & F	178.03	10,745.50
	Garage	178.04	27,780.84
	Office	178.05	1,174.97
	Shop Equipment	178.08	9,887.17
	(To record depreciation expense for the period ending December 31, 1999 and adjust accumulative account balances per Asset Schedule)		

FORM **SF-SAC**
(8-97)U.S. DEPARTMENT OF COMMERCE - BUREAU OF THE CENSUS
ACTING AS COLLECTING AGENT FOR
OFFICE OF MANAGEMENT AND BUDGET**Data Collection Form for Reporting on
AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS**

Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

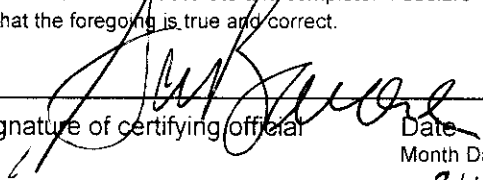
RETURN TO

Single Audit Clearinghouse
1201 E. 10th Street
Jeffersonville, IN 47132**PART I GENERAL INFORMATION (To be completed by auditee, except for Item 7)**

1. Fiscal Year ending date for this submission Month Day Year 12/31/1999		2. Type of Circular A-133 audit 1 <input checked="" type="checkbox"/> Single audit 2 <input type="checkbox"/> Program-specific audit	
3. Audit period covered 1 <input checked="" type="checkbox"/> Annual 3 <input type="checkbox"/> Other - Months 2 <input type="checkbox"/> Biennial		FEDERAL GOVERNMENT USE ONLY	4. Date received by Federal clearinghouse
5. Employer Identification Number (EIN) a. Auditee EIN <u>311308941</u> b. Are multiple EINs covered in this report? 1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No			

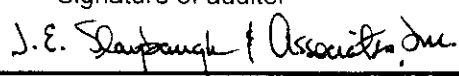
6. AUDITEE INFORMATION		7. AUDITOR INFORMATION (To be completed by auditor)	
a. Auditee name Mid-Ohio Transit Authority		a. Auditor name J E Slaybaugh & Associates, Inc., CPA	
b. Auditee address (Number and street) 25 Columbus Road City Mt. Vernon State ZIP Code OH 43050-		b. Auditor address (Number and street) 12 East Main Street City Lexington State ZIP Code OH 44904	
c. Auditee contact Name Samuel Barone Title Administrator		c. Auditor contact Name John E Slaybaugh, CPA Title President	
d. Auditee contact telephone (740)392-7026		d. Auditor contact telephone (419)884-2700	
e. Auditee contact FAX (Optional) (740)392-7432		e. Auditor contact FAX (Optional) (419)884-2250	
f. Auditee contact E-mail (Optional)		f. Auditor contact E-mail (Optional)	

g. AUDITEE CERTIFICATION STATEMENT- This is to certify that, to the best of my knowledge and belief, the auditee has: (1) Engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in Parts II and III of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

Signature of certifying official  Date
Month Day Year
7/19/00

Name/Title of certifying official
Samuel Barone, Administrator

g. AUDITOR STATEMENT- The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 5 and 6, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is **not a substitute** for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in Parts II and III of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

Signature of auditor  Date
Month Day Year
7/19/00

PART I GENERAL INFORMATION - Continued

8. Indicate whether the auditee has either a Federal cognizant or oversight agency for audit. (Mark (X) one box)
 1 | Cognizant agency 2 | Oversight agency

9. Name of Federal cognizant or oversight agency for audit (Mark (X) one box)

01 African Development Foundation	83 Federal Emergency Management Agency	16 Justice	08 Peace Corps
02 Agency for International Development	34 Federal Mediation and Conciliation Service	17 Labor	59 Small Business Administration
10 Agriculture	39 General Services Administration	43 National Aeronautics and Space Administration	96 Social Security Administration
11 Commerce	93 Health and Human Services	89 National Archives and Records Administration	19 State
94 Corporation for National and Community Service	14 Housing and Urban Development	05 National Endowment for the Arts	20 <input checked="" type="checkbox"/> Transportation
12 Defense	03 Institute for Museum Services	06 National Endowment for the Humanities	21 Treasury
84 Education	04 Inter-American Foundation	47 National Science Foundation	82 United States Information Agency
81 Energy	15 Interior	07 Office of National Drug Control Policy	64 Veterans Affairs
66 Environmental Protection Agency			Other - Specify:

PART II FINANCIAL STATEMENTS (To be completed by auditor)

1. Type of audit report (Mark (X) one box)
 1 | Unqualified opinion 2 | Qualified opinion 3 | Adverse opinion 4 | Disclaimer of opinion

2. Is a "going concern" explanatory paragraph included in the audit report? 1 | Yes 2 | No

3. Is a reportable condition disclosed? 1 | Yes 2 | No - SKIP to Item 5

4. Is any reportable condition reported as a material weakness? 1 | Yes 2 | No

5. Is a material noncompliance disclosed? 1 | Yes 2 | No

PART III FEDERAL PROGRAMS (To be completed by auditor)

1. Type of audit report on major program compliance
 1 | Unqualified opinion 2 | Qualified opinion 3 | Adverse opinion 4 | Disclaimer of opinion

2. What is the dollar threshold to distinguish Type A and Type B programs §___ .520(b)?
 \$ 300,000

3. Did the auditee qualify as a low-risk auditee (§___ .530)?
 1 | Yes 2 | No

4. Are there any audit findings required to be reported under §___ .510(a) ?
 1 | Yes 2 | No

5. Which Federal Agencies are required to receive the reporting package? (Mark (X) all that apply)

01 African Development Foundation	83 Federal Emergency Management Agency	16 Justice	08 Peace Corps
02 Agency for International Development	34 Federal Mediation and Conciliation Service	17 Labor	59 Small Business Administration
10 Agriculture	39 General Services Administration	43 National Aeronautics and Space Administration	96 Social Security Administration
11 Commerce	93 Health and Human Services	89 National Archives and Records Administration	19 State
94 Corporation for National and Community Service	14 Housing and Urban Development	05 National Endowment for the Arts	20 <input checked="" type="checkbox"/> Transportation
12 Defense	03 Institute for Museum Services	06 National Endowment for the Humanities	21 Treasury
84 Education	04 Inter-American Foundation	47 National Science Foundation	82 United States Information Agency
81 Energy	15 Interior	07 Office of National Drug Control Policy	64 Veterans Affairs
66 Environmental Protection Agency			00 None
			Other - Specify:



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OFFICE OF THE AUDITOR

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MID OHIO TRANSIT AUTHORITY

KNOX COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
OCTOBER 19, 2000**