



**Auditor of State  
Betty Montgomery**



**CHAMPAIGN COUNTY TRANSIT COMMISSION  
CHAMPAIGN COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report.....	1
Schedule of Federal Financial Assistance .....	3

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Area Agency on Aging  
Champaign County Board of Commissioners  
Champaign County Transit Commission  
308-D Miami Street  
Urbana, Ohio 43078

We have performed the procedures enumerated below, which were agreed to by the Area Agency on Aging, Champaign County Board of Commissioners, and the Champaign County Transit Commission, solely to assist the specified parties in evaluating the Champaign County Transit Commission's (the Commission) compliance with the requirements of the Nutrition Transportation, Adult Day Care Transportation, and Medical Transportation Grant for the year ended December 31, 2003. Management is responsible for the Commission's compliance with those requirements. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the addressees. 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 summarized the Nutrition Transportation, Adult Day Care Transportation, and Medical Transportation Grant receipts recorded in the Champaign County Transit Commission's ledgers and compared them with the amounts from the monthly billing reports for each service contract. We found no exceptions as a result of this procedure.

We compared the amounts billed for each program and determined they were within the contracted amounts. We found no exceptions as a result of this procedure.

We selected June 2003 to perform the following steps:

- Agreed unit (passenger mile) documentation on monthly billing reports to drivers' log sheets. No exceptions were noted as a result of this procedure.
- Compared passenger names and service dates on driver logs, which identified the grants charged, to determine if units were charged to more than one contract. No exceptions were noted as a result of this procedure.
- Recomputed total miles claimed on the Nutrition Miles Report, and traced total miles recorded to the drivers' log odometer readings. No exceptions were noted as a result of this procedure.

We compared age eligibility standards per the service contract to the ages listed on the customer application in the standing file maintained for each customer. No exceptions were noted as a result of this procedure.

We compared the amount of required local matching funds for each grant per the contract with the amount disbursed from local sources as recorded in the Transaction History Report by Fund. No exceptions were noted as a result of this procedure.

We agreed the amount of program income reported for each grant to the Transaction History Report by Fund. No exceptions were noted as a result of this procedure.

We compared the award amount to the amount earned, amount received, required match, and matching funds contributed as reported in the Schedule of Federal Financial Assistance prepared by the Champaign County Transit to the approved contract and Transaction History Report by Fund. Champaign County was under billed in the amount of \$46.77 during December 2003. No other exceptions noted.

We were not engaged to and did not perform an examination, the objective which would be the expression of an opinion on compliance on the Schedule of Federal Financial Assistance, which is attached as Schedule A. 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 the Area Agency on Aging, Champaign County Board of Commissioners, and Champaign County Transit Commission and is not intended to be and should not be used by anyone else.



**Betty Montgomery**  
Auditor of State

June 23, 2004

SCHEDULE A

CHAMPAIGN COUNTY TRANSIT COMMISSION  
CHAMPAIGN COUNTY

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2003

State Grantor; Primary Grantee/Pass-Through Grantor; Program/Fund Title	CFDA Number	Award Period	Award Amount	Award Amount Earned	Amount Receivable	Required Match Non-Federal	Matching Funds Contributed	Program Income Received
U.S.Department of Health and Human Services Primary Grantee: Ohio Department of Aging Pass Through Entity: Area Agency of Aging, PSA 2, Inc.								
Title III-B Supportive Services:								
Medical Transportation, Champaign County	93.044	1/1/03 - 12/31/03	\$11,027	\$9,545	\$1,551	\$1,946 (C)	\$1,684 (C)	\$0
Nutrition Transportation, Champaign County	93.044	1/1/03 - 12/31/03	16,424	13,412	1,817	2,898 (C)	2,320 (C)	0
Adult Day Care Transportation, Champaign County	93.044	1/1/03 - 12/31/03	7,058	6,988	1,737	1,246 (C)	1,233 (C)	0

(C) = Cash







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**CHAMPAIGN COUNTY TRANSIT COMMISSION**

**CHAMPAIGN 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  
AUGUST 5, 2004**