



**Auditor of State
Betty Montgomery**



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Miami County
Miami County Safety Building
201 West Main Street
Troy, Ohio 45373

To the County Commissioners and
Federal Transit Administration:

We have audited, in accordance with auditing standards generally accepted in the United States of America, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Miami County, as of December 31, 2004, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General Fund, Motor Vehicle and Gasoline Tax Fund, Job and Family Services Fund, and Mental Retardation and Developmental Disabilities Fund for the year then ended, and have issued our unqualified report thereon dated July 27, 2005.

In connection with our audit, nothing came to our attention that caused us to believe that the County failed to comply with the National Transportation Database (NTD) Uniform System of Accounts (USOA) requirements in preparing the forms Sources of Funds-Funds Expended and Funds Earned (F-10), Uses of Capital (F-20), Operating Expenses (F-30), and Operating Expenses Summary (F-40) for the Federal Transit Administration required under Title 49 U.S.C. 5335 (a). However, our audit was not directed primarily toward obtaining knowledge of such noncompliance.

This report is intended solely for the information and use of the audit committee, the Board of County Commissioners, and the Federal Transit Administration, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery".

Betty Montgomery
Auditor of State

July 27, 2005



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

MIAMI CO. PUBLIC TRANSIT

MIAMI 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 23, 2005**