



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Delaware County Transit Board
Delaware County
119 Henderson Court
Delaware, Ohio 43015

To the Board of Trustees and the Federal Transit Administration:

We have performed the procedures enumerated below, on the application of the requirements of the Federal Transit Administration (FTA) as set forth in its applicable National Transit Database (NTD) Uniform System of Accounts (USOA) by the Delaware County Transit Board (the Transit Board) for the fiscal year ended December 31, 2024. Such procedures were performed to assist the Transit Board and FTA in determining conformance with Uniform System of Accounts (USOA) requirements based on the following assertion by the Transit Board's management:

The accounting system from which this NTD report for the year ended December 31, 2024, is derived is other than the accounting system prescribed by the USOA but uses the accrual basis of accounting and is directly translated, using a clear audit trail, to the accounting treatment and categories specified by the USOA. The same internal accounting system has been adopted and was used to compile this NTD report.

The Transit Board's management is responsible for conformance with the requirements described above.

The management of the Transit Board and the Federal Transit Administration (FTA) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the Transit Board and FTA in determining conformance with USOA requirements based on the assertion above. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of these procedures is solely the responsibility of the parties specified in this 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.

The agreed-upon procedures and associated findings are as follows:

1. Procedure: NTD Crosswalk

- a. We obtained the following NTD Reporting Forms prepared by management for the year ended December 31, 2024:
 - NTD Form F-10, Sources of Funds – Funds Expended and Funds Earned (USOA Section 2)
 - NTD Form F-20, Uses of Capital (USOA Section 3)
 - NTD Form F-30, Operating Expenses (USOA Section 4, 5, and 6 and Appendix A)
 - NTD Form F-40, Operating Expenses Summary
 - NTD Form F-60, Financial Statement
- b. We obtained the reconciliation documentation management prepares (referred to as “the crosswalk” throughout this report) and reconciled the general ledger, trial balance, and Excel spreadsheets (collectively referred to as the accounting system) to the respective NTD Reporting Forms identified above.
- c. We inquired of management as to whether the crosswalk obtained in procedure 1.b is supported by the accounting system.
- d. We inspected the crosswalk to determine that it incorporates NTD reporting using the applicable modes and types of service identified in the bulleted list below:
 - Sources of Funds, Form F-10 – Funding sources, passenger fares by mode and service type, passenger fares by passenger paid or by organization paid fares, revenue object class, and funds expended on operations and capital fund types
 - Uses of Capital, Form F-20 - Type of use, asset classifications, and modes and service types
 - Operating Expenses, Form F-30 - Modes, service types, object classes and functions
 - Operating Expenses Summary, Form F-40 - Expense reconciling items
 - Financial Statement, Form F-60 - Current assets, non-current assets, deferred outflows of resources, current liabilities, non-current liabilities, and deferred inflows of resources.

Findings:

No exceptions were found as a result of this procedure.

2. Procedure: Accrual Accounting

- a. We obtained the most recent audited financial statements that include the transit agency and inspected the notes to the financial statements to determine whether the accrual basis of accounting was used.
- b. We inquired of management as to whether the accrual basis of accounting has continued to be used since the last audited reporting period and that it is used for NTD reporting in the current period.

Findings:

No exceptions were found as a result of this procedure.

3. Procedure: Sources of Funds (Form F-10)

- a. We traced and agreed the total sources of funds from Form F-10 to revenue reported in the accounting system using the crosswalk.
- b. We inspected the crosswalk for a written reconciliation between total revenues reported in the audited financial statements or the accounting system and the total revenues reported on Form F-10.
- c. We traced and agreed the two largest directly generated fund passenger fare revenue modes (all service types) from Form F-10 to the accounting system.
- d. We traced and agreed the largest revenue object class (other than passenger fares) in the following major categories of funds from Form F-10 to the accounting system: (1) Local Government; (2) State Government; (3) Federal Funds; and (4) Other Directly Generated Funds (i.e., 4100 and 4200 combined).
- e. We inspect the crosswalk to determine that it identifies, evaluates, and classifies financial transactions into categories of funds expended on operations and funds expended on capital (USOA Section 2) for the reporting year.

Findings:

No exceptions were found as a result of this procedure.

4. Procedure: Uses of Capital (Form F-20)

- a. We obtained the accounting system documentation on capital asset additions for the reporting period.
- b. We traced and agreed total uses of capital from Form F-20 to the crosswalk reconciliation and accounting system of total capital asset additions.
- c. We traced and agreed types of use (existing service and expansion of service) from Form F-20 to the crosswalk and accounting system reflecting the nature of the uses of capital.
- d. We traced and agreed asset classifications (guideway, revenue vehicles, etc.) from Form F-20 to the crosswalk and accounting system reflecting the assets classes of capital additions.
- e. For the largest mode/service type, we traced and agreed the type of use classification and asset classification from Form F-20 to the crosswalk and accounting system reflecting the uses of capital.

Findings:

No exceptions were found as a result of this procedure.

5. Procedure: Operating Expenses (Form F-30)

- a. For the two largest modes/type of services, we traced and agreed functions (vehicle operations, vehicle maintenance, etc.) from Form F-30 to the crosswalk and accounting system.

- b. For the two largest modes/type of services, we traced and agreed object classes (natural expenses) from Form F-30 to the crosswalk and accounting system.

Findings:

No exceptions were found as a result of this procedure.

6. Procedure: Operating Expenses Summary (Form F-40)

- a. We obtained the total expenses from the accounting system trial balance for the reporting period. We traced and agreed total expenses from Form F-40 to the accounting system using the crosswalk.
- b. We traced and agreed the reconciling items appearing on Form F-40 through the crosswalk to the accounting system trial balance.

Findings:

No exceptions were found as a result of this procedure.

7. Procedure: Financial Statement (Form F-60)

- a. We traced and agreed (1) Current Assets; (2) Non-Current Assets; (3) Deferred Outflows of Resources; (4) Current Liabilities; (5) Non-Current Liabilities; and (6) Deferred Inflows of Resources appearing on Form F-60 to the crosswalk and accounting system trial balance.


Findings:

No exceptions were found as a result of this procedure.

We were engaged by the Transit Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Transit Board's conformance with the requirements described above, for the year ended December 31, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Transit Board and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 31, 2025

OHIO AUDITOR OF STATE KEITH FABER



**DELAWARE COUNTY TRANSIT BOARD
NATIONAL TRANSIT DATABASE (NTD) FINANCIAL DATA 10 YEAR AGREED-UPON PROCEDURES**

DELAWARE COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 8/21/2025

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This report is a matter of public record and is available online at
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