

GREATER PORTLAND TRANSIT DISTRICT

**Required Schedule under the *Maine Uniform
Accounting and Auditing Practices for
Community Agencies***

December 31, 2017

**INDEPENDENT ACCOUNTANT'S REPORT ON
SCHEDULE OF EXPENDITURES OF DEPARTMENT AGREEMENTS**

To the Board of Directors
Greater Portland Transit District

We have reviewed the special-purpose schedule of expenditures of department agreements of the Greater Portland Transit District as of December 31, 2017. A review includes primarily applying analytical procedures to the Greater Portland Transit District's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the schedule of expenditures of department agreements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the schedule of expenditures of department agreements in accordance with the provisions of *Maine Uniform Accounting and Auditing Practices for Community Agencies (MAAP)*; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule of expenditures of department agreements that are free from material misstatement whether due to fraud or error.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the schedule of expenditures of department agreements. We believe that the results of our procedures provide a reasonable basis for our conclusion.

The accompanying special-purpose schedule of expenditures of department agreements was prepared for the purpose of complying with the *Maine Uniform Accounting and Auditing Practices for Community Agencies*. The schedule is a presentation of expenditures of the Greater Portland Transit District' agreements with the Department, and is not intended to be a complete presentation of the Greater Portland Transit District's revenues and expenditures.

Based on our review, we are not aware of any material modifications that should be made to the accompanying schedule of expenditures of department agreements in order for it to be in conformity with *Maine Uniform Accounting and Auditing Practices for Community Agencies*.

This report is intended solely for the information and use of the Board of Directors and management of the Greater Portland Transit District and the Maine Department of Transportation and is not intended to be and should not used by anyone other these specific parties.



March 27, 2018
South Portland, Maine

GREATER PORTLAND TRANSIT DISTRICT
 Schedule of Expenditures of Department Agreements
 For the year ended December 31, 2017

Department Office:	Agreement Number	Agreement Amount	Agreement Period	Agreement Service	Agreement Status	Federal Expenses	State Expenses	Total Department Expenses	DOT Only Local Share Expenses	DOT Only Total Agreement/Match Expenses
Maine Department of Transportation, Direct:										
Transportation Systems Planning	CSN: 37898 (State Funds Only) State Funds - 022760.17	\$ 170,426	7/1/2016-6/30/2017	Multimodal Transit Account	Final	-	170,426	170,426	-	170,426
Totals						\$ -	170,426	170,426	-	170,426

See accompanying notes to schedule of expenditures of department agreements.