

GREATER PORTLAND TRANSIT DISTRICT

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

December 31, 2016

**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, 2016. 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's Responsibility for the Schedule of Expenditures of Department Agreements

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)* and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the schedule of expenditures of department agreements.

Accountant's Responsibility

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no 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 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 Agency's revenues and expenses.

Accountant's Conclusion

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*.

Runyon Kersteen Ouellette

April 20, 2017
South Portland, Maine

GREATER PORTLAND TRANSIT DISTRICT
 Schedule of Expenditures of Department Agreements
 For the year ended December 31, 2016

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: 36312 (State Funds Only) State Funds - 022076.00	\$ 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.