

# **Monroe County Transit Authority**



## **Special Report**

**June 30, 2015**



REINSEL KUNTZ LESHER  
certified public accountants & consultants

FOCUSED. ON YOU.

## Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Directors  
Monroe County Transportation Authority  
Scotrun, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Human Services (DHS) and the Monroe County Transportation Authority, solely to assist you with respect to the financial schedules and exhibits required by the DHS, *Single Audit Supplement*. The Monroe County Transportation Authority is responsible for the preparation and fair presentation of these schedules. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the DHS. 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 procedures are as follows:

- A. We have verified by comparison of the amounts and classifications that the supplemental financial schedule listed below, which summarizes amounts reported to the DHS for fiscal year ended June 30, 2015, has been accurately compiled and reflects the audited books and records of the Monroe County Transportation Authority. We have also verified by comparison to the example schedules that this schedule is presented, at a minimum, at the level of detail and in the format required by the DHS, *Single Audit Supplement*, pertaining to this period.

Program Name	Exhibit Number	Referenced Schedule/ Exhibit
Medical Assistance Transportation Program - Monroe County	III	Schedule of Revenues and Expenditures

- B. We inquired of management regarding adjustments to reported revenues or expenditures that were not reflected on the reports submitted to the DHS for the period in question.
- C. The processes detailed in Paragraphs A and B above disclosed no adjustments and/or findings.

We were not engaged to and did not perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. 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 management and the Department of Human Services and is not intended to be and should not be used by anyone other than these specified parties.

*Reinsel Kintz Lesher LLP*

October 28, 2015  
Lancaster, Pennsylvania

**Monroe County Transportation Authority****Exhibit III****Medical Assistance Transportation Program - Monroe County  
Schedule of Revenues and Expenditures**

	<b>Year Ended June 30, 2015</b>	
	<b>Reported</b>	<b>Actual</b>
<b><i>Service Data</i></b>		
<b>Expenditures</b>		
Group I Clients	\$ 732,892	\$ 732,892
Group II Clients	72,354	72,354
<b>Total Expenditures</b>	<b>\$ 805,246</b>	<b>\$ 805,246</b>
<b><i>Allocation Data</i></b>		
<b>Revenues</b>		
Department of Public Welfare	\$ 805,024	\$ 805,024
Interest income	222	222
<b>Total Revenues</b>	<b>805,246</b>	<b>805,246</b>
<b>Funds Expended</b>		
Operating costs	677,648	677,648
Administrative costs	127,598	127,598
<b>Total Funds Expended</b>	<b>805,246</b>	<b>805,246</b>
<b>Excess of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>