

CITY OF PORTLAND, MAINE

**Required Schedules Under the Maine Uniform
Accounting and Auditing Practices for
Community Agencies**

June 30, 2011

CITY OF PORTLAND, MAINE
Required Schedules Under the Maine Uniform Accounting and Auditing
Practices for Community Agencies
June 30, 2011

Table of Contents

	<u>Page(s)</u>
Independent Auditor's Report on Schedule of Agreement Operations	1
Schedule of Agreement Operations	2-5
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Department Program and on Internal Control Over Compliance with Major Department Programs in Accordance with the Maine Uniform Accounting and Auditing Practices for Community Agencies	6-7
Schedule of Findings and Questioned Costs	8
Status of Prior Year Findings and Questioned Costs	9
Compiled Agreement Settlement Forms:	
Independent Accountant's Report	10
Agreement Settlement Forms	11-30

**INDEPENDENT AUDITOR'S REPORT ON
SCHEDULE OF AGREEMENT OPERATIONS**

To the City Council
City of Portland, Maine

We have audited the special-purpose schedule of agreement operations of the City of Portland, Maine (the City) for the year ended June 30, 2011. This report is the responsibility of the City's management. Our responsibility is to express an opinion on this special-purpose report based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Maine Uniform Accounting and Auditing Practices for Community Agencies*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of agreement operations is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedule of agreement operations. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the schedule of agreement operations. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose schedule of agreement operations was prepared for the purpose of complying with the *Maine Uniform Accounting and Auditing Practices for Community Agencies*. The schedule is a presentation of grant revenues, expenditures, and balances of the City of Portland, Maine's agreements with the Department, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, and is not intended to be a complete presentation of the City's revenues and expenditures.

In our opinion, the special-purpose report referred to above presents fairly, in all material respects, the revenues, expenditures, and balances of the City of Portland, Maine's agreements with the Department as of June 30, 2011, in accordance with the *Maine Uniform Accounting and Auditing Practices for Community Agencies*.

This report is intended solely for the information and use of the City Council, management and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Runyon Kersteen Ouellette

December 1, 2011
South Portland, Maine



CITY OF PORTLAND, MAINE
Schedule of Agreement Operations
Year ended June 30, 2011

Department:	DHHS CDC	DHHS CDC	DHHS CDC	DHHS CDC	DHHS CDC	DHHS OSA	DHHS CFS	DHHS CDC	
Bureau/Agency/Program:	08-429	09-667	None	10-022	10-468	1-10-374	10-2307	10-725	
Agreement Number:	GR0862	GR1039	GR1117	GR1012	GR1020	GR1037	GR1041	GR1043	
Cost Center:									
Agreement Total:	\$179,639	\$5,000	\$4,000	\$450,000	\$150,000	\$60,000	\$33,094	\$15,972	
Program:	Common Ground	Minority Lead Prevention	Skin Cancer Mini Grant	School Based Health Centers	C.R.I.	OSA Medication	Victim Advocate	Maine Asthma	
Agreement Term:	1/1/2008 to 6/30/2011	11/1/2009 to 10/31/2010	7/1/2009 to 6/30/2011	7/1/2009 to 6/30/2011	8/10/2009 to 8/9/2010	11/1/2009 to 10/31/2010	10/1/2009 to 9/30/2010	11/1/2009 to 8/31/2010	
Basis of Settlement:	cost	cost	cost	cost	cost	cost	cost	cost	(Memo Only) Subtotal this page
Status: (see footnotes)	Final (b)	Final (b)	Final (b)	Final (a)	Final (b)	Final (b)	Final (b)	Final (b)	
Revenues:									
Agreement - Federal pass-through \$	-	-	-	-	17,436	-	7,589	15,972	40,997
Agreement - State	44,896	-	-	177,347	-	60,000	800	-	283,043
Carry-in prior year	-	-	-	-	-	-	-	-	-
Municipal revenue	-	-	-	7,726	-	-	-	-	7,726
Restricted contributions	-	-	-	-	-	-	-	-	-
In-kind	-	-	-	-	-	-	-	-	-
Local funds	-	-	-	38,203	65,324	-	19,069	-	122,596
Total revenues	44,896	-	-	223,276	82,760	60,000	27,458	15,972	454,362
Expenditures:									
Administrative service	-	-	-	-	9,000	296	-	-	9,296
Advertising	-	-	-	-	-	-	-	-	-
Auto expenses reimbursement	182	-	-	2,977	-	-	-	263	3,422
Buildings	-	-	-	-	-	-	-	-	-
Cellular phones	-	-	-	280	96	662	-	-	1,038
Client charges	-	-	-	-	-	-	-	-	-
Consulting	-	-	-	-	-	-	-	-	-
Contractual service	-	-	-	36,311	45,994	1,076	-	5,300	88,681
Contributions	-	-	-	-	-	-	-	-	-
Event supplies	-	-	-	-	-	53	-	2,000	2,053
Food expense	-	-	-	-	-	-	-	-	-
Fringe benefits	-	-	-	10,286	2,613	-	12,762	665	26,326
Goodwill meals	-	-	-	896	-	-	-	-	896
Indirect Cost	-	-	-	14,238	-	-	-	-	14,238
Insurance	-	-	-	-	-	-	-	-	-
Lab/medical services	-	-	-	5,314	-	-	-	-	5,314
Land and Building	-	-	-	-	-	-	-	-	-
Marketing	-	-	-	-	-	-	-	-	-
Medical supplies	-	-	-	259	-	-	-	-	259
Minor equipment	-	-	-	5,155	-	-	-	-	5,155
Office supplies	-	-	-	485	797	-	-	-	1,282
Postage and freight	-	-	-	189	-	-	-	222	411
Printing and binding	-	-	-	2,111	800	35	-	2,427	5,373
Programs and activities	-	-	-	-	-	-	-	-	-
Relocation expense	-	-	-	-	-	-	-	-	-
Salaries and wages	6,250	158	-	88,162	5,792	18,500	14,331	3,339	136,532
Supplies - all other	-	13	1,500	7,690	-	-	-	-	9,203
Telephone	-	-	-	-	-	-	-	-	-
Temporary help	-	-	-	10,750	-	-	-	-	10,750
Transportation	-	-	-	208	-	-	-	-	208
Travel/training	1,520	-	-	3,602	232	(287)	-	-	5,067
Total expenditures	7,952	171	1,500	188,913	65,324	20,335	27,093	14,216	325,504
Net activities	36,944	(171)	(1,500)	34,363	17,436	39,665	365	1,756	128,858
Beginning balance	(36,944)	171	1,500	(7,480)	(17,436)	(39,665)	(365)	(1,756)	(101,975)
Ending balance	\$ -	-	-	26,883	-	-	-	-	26,883

See independent auditor's report on schedule of agreement operations.

Footnotes:

- (a) Major programs for auditing purposes.
- (b) Non-major program for auditing purposes.

CITY OF PORTLAND, MAINE
Schedule of Agreement Operations, Continued

Department:	DHHS CDC	DHHS CDC	DHHS CDC	DHHS CDC	DHHS OSA	DHHS OSA	DHHS OSA	
Bureau/Agency/Program:	10-255	10-899	10-257	10-900 RA	1-11-028	1-11-045	1-11-044	
Agreement Number:	GR1055	GR1075	GR10B1/B2/B3	GR1084	GR1110	GR1101	GR1107	
Cost Center:	\$137,872	\$143,755	\$122,543	\$1,841,197	\$50,000	\$60,000	\$39,500	
Agreement Total:	STD/HIV	Smoke Free	HIV	CPPW	Overdose	O5A	Office of	
Program:	Services	Environments	Prison		Prevention	Medication	Substance Abuse	
Agreement Term:	1/1/2010	3/30/2010	1/1/2010	4/1/2010	7/1/2010	7/1/2010	7/1/2010	
	to	to	to	to	to	to	to	
	12/31/2010	3/29/2011	12/31/2010	3/18/2012	6/30/2011	6/30/2011	6/30/2011	
Basis of Settlement:	cost	cost	cost	cost	cost	cost	cost	(Memo Only)
Status: (see footnotes)	Final (b)	Final (a)	Final (b)	Interim (a)	Final (b)	Final (b)	Final (b)	Subtotal this page
Revenues:								
Agreement - Federal pass-through	\$ 80,425	143,755	61,272	1,150,748	-	-	-	1,436,200
Agreement - State	-	-	-	-	50,000	60,000	39,425	149,425
Carry-in prior year	-	-	-	-	-	-	-	-
Municipal revenue	-	-	-	-	-	-	-	-
Restricted contributions	-	-	-	-	-	-	-	-
In-kind	-	-	-	-	-	-	-	-
Local funds	-	-	-	-	-	-	-	-
Total revenues	80,425	143,755	61,272	1,150,748	50,000	60,000	39,425	1,585,625
Expenditures:								
Administrative service	-	-	-	-	-	-	-	-
Advertising	-	20,542	-	2,870	-	-	-	23,412
Auto expenses reimbursement	1,005	-	415	583	300	-	-	2,303
Buildings	-	-	-	-	-	-	-	-
Cellular phones	-	560	-	490	-	-	-	1,050
Client charges	-	-	-	-	-	-	-	-
Consulting	-	-	-	200	-	2,259	-	2,459
Contractual service	-	29,200	-	488,242	-	11,633	-	529,075
Contributions	-	-	-	-	-	-	-	-
Event supplies	-	6,488	-	-	37	-	-	6,525
Food Expense	-	-	-	-	-	-	-	-
Fringe benefits	4,249	8,887	-	73,219	-	-	-	86,355
Goodwill meals	-	1,085	-	831	235	-	-	2,151
Indirect Cost	1,000	10,250	1,500	35,291	2,500	6,000	-	56,541
Insurance	-	-	-	-	-	-	-	-
Lab/medical services	-	-	-	10,176	-	650	-	10,826
Land and Building	5,000	-	18,213	302	-	-	-	23,515
Marketing	-	-	-	-	-	-	-	-
Medical supplies	-	-	-	-	-	20,104	-	20,104
Minor equipment	-	-	-	-	-	-	-	-
Office supplies	-	-	-	88	-	-	-	88
Postage and freight	-	3,731	-	48	-	-	-	3,779
Printing and binding	-	2,766	-	9,264	163	-	-	12,193
Programs and activities	-	-	-	-	-	56	-	56
Relocation expense	-	-	-	-	-	-	-	-
Salaries and wages	46,822	32,480	27,363	202,685	46,751	-	39,425	395,526
Supplies - all other	2,585	4,545	14,517	28,688	-	-	-	50,335
Telephone	-	-	-	-	-	-	-	-
Temporary help	-	-	-	500	-	-	-	500
Transportation	-	-	-	-	-	1,000	-	1,000
Travel/training	2,460	5,730	1,889	12,144	-	-	-	22,223
Total expenditures	63,121	126,264	63,897	865,621	49,986	41,702	39,425	1,250,016
Net activities	17,304	17,491	(2,625)	285,127	14	18,298	-	335,609
Beginning balance	(17,304)	(17,491)	2,625	(40,435)	(14)	-	-	(72,619)
Ending balance	\$ -	-	-	244,692	-	18,298	-	262,990

See independent auditor's report on schedule of agreement operations.

Footnotes:

- (a) Major programs for auditing purposes.
- (b) Non-major program for auditing purposes.

CITY OF PORTLAND, MAINE
Schedule of Agreement Operations, Continued

Department:	DHHS	DHHS	DHHS	DHHS	DHHS	DHHS	DHHS	
Bureau/Agency/Program:	OSA	OSA	CDC	CDC	CDC	CFS	CDC	
Agreement Number:	1-11-117	1-11-091	10-677	11-468	11-649	11-2307	1-11-374	
Cost Center:	GR1111	GR1112	GR1113	GR1121	GR1124	GR1136	GR1141	
Agreement Total:	\$44,200	\$40,000	\$16,000	\$150,000	\$7,000	\$34,094	\$41,912	
Program:	HMP	Youth	Colon Cancer	C.R.I.	Cumberland Cty	Victim	Advancing	
Agreement Term:	Substance Abuse	Substance Abuse	Prevention		Council PH	Advocate	Recovery	
	7/1/2010	7/1/2010	7/1/2010	8/10/2010	7/1/2010	10/1/2010	11/1/2009	
	to	to	to	to	to	to	to	
	6/30/2011	6/30/2011	6/30/2011	8/9/2011	6/30/2011	9/30/2011	10/31/2011	
Basis of Settlement:	cost	cost	cost	cost	cost	cost	cost	(Memo Only)
Status: (see footnotes)	Final (b)	Final (b)	Final (b)	Interim (b)	Final (b)	Interim (b)	Interim (b)	Subtotal this page
Revenues:								
Agreement - Federal pass-through	\$ 44,200	40,000	16,000	61,870	-	25,570	-	187,640
Agreement - State	-	-	-	-	7,000	-	20,956	27,956
Carry-in prior year	-	-	-	-	-	-	-	-
Municipal revenue	-	-	-	-	-	-	-	-
Restricted contributions	-	-	-	-	-	-	-	-
In-kind	-	-	-	-	-	-	-	-
Local funds	-	-	-	-	-	17,897	-	17,897
Total revenues	44,200	40,000	16,000	61,870	7,000	43,467	20,956	233,493
Expenditures:								
Administrative service	-	-	-	-	-	-	-	-
Advertising	-	-	1,600	-	-	-	-	1,600
Auto expenses reimbursement	-	500	308	512	-	-	-	1,320
Buildings	-	-	-	-	-	-	-	-
Cellular phones	-	-	-	668	-	-	593	1,261
Client charges	-	-	-	-	-	-	-	-
Consulting	-	-	-	-	-	-	-	-
Contractual service	20,600	8,817	250	17,752	-	-	1,753	49,172
Contributions	-	-	-	-	-	-	-	-
Event supplies	-	-	-	-	-	-	711	711
Food expense	-	-	-	-	-	-	-	-
Fringe benefits	2,739	-	1,390	11,205	-	10,978	2,550	28,862
Goodwill meals	400	500	-	-	-	-	-	900
Indirect Cost	1,124	2,850	1,603	7,500	-	-	-	13,077
Insurance	-	-	-	-	-	-	-	-
Lab/medical services	-	-	-	-	-	-	1,500	1,500
Land & Building	-	-	-	-	-	-	-	-
Marketing	-	-	-	-	-	-	-	-
Medical supplies	-	-	-	-	-	-	19	19
Minor equipment	-	-	-	1,451	-	-	-	1,451
Office supplies	-	-	-	21	-	-	-	21
Postage and freight	-	-	300	-	-	-	-	300
Printing and binding	84	-	5,534	56	-	-	-	5,674
Programs and activities	-	-	-	-	-	-	-	-
Relocation expense	-	-	-	-	-	-	-	-
Salaries and wages	18,258	24,923	5,015	53,006	7,000	32,745	15,044	155,991
Supplies - all other	66	500	-	-	-	-	-	566
Telephone	-	-	-	-	-	-	-	-
Temporary help	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Travel/training	929	1,910	-	3,623	-	-	1,605	8,067
Total expenditures	44,200	40,000	16,000	95,794	7,000	43,723	23,775	270,492
Net activities	-	-	-	(33,924)	-	(256)	(2,819)	(36,999)
Beginning balance	-	-	-	-	-	-	-	-
Ending balance	\$ -	-	-	(33,924)	-	(256)	(2,819)	(36,999)

See independent auditor's report on schedule of agreement operations.

Footnotes:

- (a) Major programs for auditing purposes.
- (b) Non-major program for auditing purposes.

CITY OF PORTLAND, MAINE
Schedule of Agreement Operations, Continued

Department:	DHHS	DHHS	DHHS	DHHS	DHHS	DHHS	DHHS	DHHS	
Bureau/Agency/Program:	CDC	CDC	CDC	CDC	CDC	CDC	CDC	CDC	
Agreement Number:	11-045	11-257	11-255	11-1021	11-383	11-960	11-899		
Cost Center:	GR1155	GR1156	GR1160	GR1166	GR11A1/A2/A4	GR1168	GR1171		
Agreement Total:	\$31,151	\$426,425	\$147,000	\$5,000	\$667,140	\$30,568	\$143,755		
Program:	Prevention	HIV IDU	STD/HIV	District	School	Maine Asthma	Smoke Free		
Agreement Term:	1/1/2011	1/1/2011	1/1/2011	7/1/2010	7/1/2010	9/1/2010	3/29/2011		
	to	to	to	to	to	to	to		
	12/31/2011	12/31/2011	12/31/2011	6/30/2011	6/30/2011	8/31/2011	3/28/2012		
Basis of Settlement:	cost	cost	cost	cost	cost	cost	cost		(Memo Only)
Status: (see footnotes)	Interim (b)	Interim (b)	Interim (b)	Final (b)	Final (a)	Interim (b)	Interim (b)		Total of all columns TOTALS
Revenues:									
Agreement - Federal pass-through	\$ -	23,213	73,500	-	-	-	-	-	1,761,550
Agreement - State	15,576	-	-	4,500	655,677	22,926	-	-	1,159,103
Carry-in prior year	-	-	-	-	-	-	-	-	-
Municipal revenue	-	-	-	-	-	-	-	-	7,726
Restricted contributions	-	-	-	-	-	-	-	-	-
In-kind	-	-	-	-	-	-	-	-	-
Local funds	-	-	-	500	14,547	-	-	-	155,540
Total revenues	15,576	23,213	73,500	5,000	670,224	22,926	-	-	3,083,919
Expenditures:									
Administrative service	-	-	-	-	4,456	-	-	-	13,752
Advertising	-	-	-	-	8,835	1,765	766	-	36,378
Auto expenses reimbursement	125	300	786	-	6,191	69	-	-	14,516
Buildings	-	-	-	-	-	-	-	-	-
Cellular phones	-	-	-	-	1,120	-	120	-	4,589
Client charges	-	-	-	-	-	-	-	-	-
Consulting	-	-	-	-	-	-	-	-	2,459
Contractual service	-	-	-	-	202,752	5,768	4,000	-	879,448
Contributions	-	-	-	-	-	-	-	-	-
Event supplies	-	-	-	-	1,497	5,384	1,000	-	17,170
Food expense	-	-	-	-	-	-	-	-	-
Fringe benefits	-	-	-	-	56,148	1,880	1,127	-	200,698
Goodwill meals	-	-	-	-	2,280	-	93	-	6,320
Indirect Cost	-	-	-	-	43,992	-	-	-	127,848
Insurance	-	-	-	-	-	-	-	-	-
Lab/medical services	-	-	-	-	16,150	-	-	-	33,790
Land & Building	-	-	-	-	815	-	-	-	24,330
Marketing	-	-	-	-	-	-	-	-	-
Medical supplies	-	-	-	-	-	-	-	-	20,382
Minor equipment	-	-	-	-	4,981	-	-	-	11,587
Office supplies	-	-	-	-	4,885	-	-	-	6,276
Postage and freight	-	-	-	-	1,021	219	-	-	5,730
Printing and binding	-	-	-	-	3,989	-	29	-	27,258
Programs and activities	-	-	-	-	32,671	-	-	-	32,727
Relocation expense	-	-	-	-	-	-	-	-	-
Salaries and wages	10,670	12,717	48,800	5,000	247,947	1,154	11,229	-	1,025,566
Supplies - all other	2,250	5,696	11,202	-	16,418	806	86	-	96,562
Telephone	-	-	-	-	-	-	-	-	-
Temporary help	-	-	-	-	-	-	-	-	11,250
Transportation	-	-	-	-	-	-	-	-	1,208
Travel/training	-	-	160	-	10,250	3,816	1,536	-	51,119
Total expenditures	13,045	18,713	60,948	5,000	666,398	20,861	19,986	-	2,650,963
Net activities	2,531	4,500	12,552	-	3,826	2,065	(19,986)	-	432,956
Beginning balance	-	-	-	-	-	-	-	-	(174,594)
Ending balance	\$ 2,531	4,500	12,552	-	3,826	2,065	(19,986)	-	258,362

See independent auditor's report on schedule of agreement operations.

Footnotes:

- (a) Major programs for auditing purposes.
- (b) Non-major program for auditing purposes.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR DEPARTMENT PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE WITH MAJOR DEPARTMENT PROGRAMS IN ACCORDANCE WITH THE MAINE UNIFORM ACCOUNTING AND AUDITING PRACTICES FOR COMMUNITY AGENCIES

To the City Council
City of Portland, Maine

Compliance

We have audited the compliance of the City of Portland, Maine with the types of compliance requirements described in the *Maine Uniform Accounting and Auditing Practices for Community Agencies*, and with the requirements identified in the Contract Compliance Riders that are applicable to each of its major Department programs for the year ended June 30, 2011. The City of Portland, Maine's major Department programs are identified in the accompanying schedule of agreement operations. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major Department programs is the responsibility of the City of Portland, Maine's management. Our responsibility is to express an opinion on the City of Portland, Maine's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Maine Uniform Accounting and Auditing Practices for Community Agencies*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Department program occurred. An audit includes examining, on a test basis, evidence about the City of Portland, Maine's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City of Portland, Maine's compliance with those requirements.

As described in item 2011-1 in the accompanying schedule of findings and questioned costs, the City of Portland, Maine did not comply with the reporting requirement that is applicable to its Department programs. Compliance with such requirements is necessary, in our opinion, for the City of Portland, Maine to comply with requirements applicable to those programs.

In our opinion, except for the noncompliance described in the preceding paragraph, the City of Portland, Maine complied, in all material respects, with the requirements referred to above that are applicable to each of its major Department programs for the year ended June 30, 2011.



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR DEPARTMENT PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE WITH MAJOR DEPARTMENT PROGRAMS IN ACCORDANCE WITH THE MAINE UNIFORM ACCOUNTING AND AUDITING PRACTICES FOR COMMUNITY AGENCIES, CONTINUED

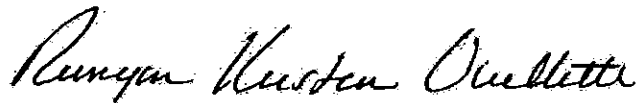
Internal Control Over Compliance

The management of the City of Portland, Maine is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to its Department programs. In planning and performing our audit, we considered the City of Portland, Maine's internal control over compliance with requirements that could have a direct and material effect on a major Department program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with MAAP, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Portland, Maine's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Department program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Department program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the City Council, management, and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



December 1, 2011
South Portland, Maine

CITY OF PORTLAND, MAINE
Schedule of Findings and Questioned Costs
June 30, 2011

2011-1 - Reporting

Criteria -

Rider A of the contracts requires that quarterly fiscal reports and other program specific reports be filed within a certain specified period of time, along with a fiscal close out report after completion of the grant agreement. We reviewed the reports and noted that there were six instances where they had not been filed in a timely manner.

Program/Agreement No.

CDC 10-899 two quarterly fiscal reports were filed late.

CDC 10-022 one quarterly fiscal report was filed late.

two quarterly narrative reports were filed late.

one fiscal close out report was filed late.

Condition Found, Effects and Recommendations -

We recommend the City develop a system to track the due dates of these reports so as not to delay future grant funding and to ensure compliance with the requirements of the contracts.

Questioned Costs -

None

CITY OF PORTLAND, MAINE
Status of Prior Year Findings and Questioned Costs
June 30, 2011

2010-1 - Reporting

Criteria -

Rider B of the contracts requires that quarterly fiscal reports be filed within a certain specified period of time, along with a fiscal close out report after completion of the grant agreement. We reviewed the reports and noted that there were two instances where they had not been filed in a timely manner.

Program/Agreement No.

CDC 10-794 one quarterly fiscal report was filed late.

CDC 10-022 one biannual clinical fusion report was filed late.

Condition Found, Effects and Recommendations -

We recommend the City develop a system to track the due dates of these reports so as not to delay future grant funding and to ensure compliance with the requirements of the contracts.

Questioned Costs -

None

Status -

This finding was found to exist for certain contracts during the year ended June 30, 2011.

**COMPILED
AGREEMENT
SETTLEMENT
FORMS**

Independent Compilation Accountant's Report

To the City Council
City of Portland, Maine

We have compiled the accompanying agreement settlement forms of City of Portland, Maine, as of June 30, 2011. We have not audited or reviewed the accompanying agreement settlement forms and, accordingly, do not express an opinion or provide any assurance on them.

Management is responsible for the preparation and fair presentation of the agreement settlement forms in accordance with *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 agreement settlement forms.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants and MAAP. The objective of a compilation is to assist management in presenting financial information in the form of agreement settlement forms without undertaking to obtain or provide any assurance that there are no material modifications that should be made to them.

Runyon Kersteen Ouellette

December 1, 2011
South Portland, Maine



**Agreement Settlement Form (ASF)
Actual**

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2011
 Funding Department: Department of Health and Human Services CDC
 Agreement Number: 08-429
 Agreement Period: 1/1/2008 - 6/30/2011
 Agreement Amount: \$179,639

PART I Agreement Totals

		<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$	134,743	171,687	(36,944)
2. Current year stub period		44,896	7,952	36,944
3. Adjustments		-	-	-
4. Per Financial Statements - SAO's		<u>179,639</u>	<u>179,639</u>	<u>-</u>

Agreement Adjustments

5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13. Total adjustments		<u>-</u>	<u>-</u>	<u>-</u>
14. Totals available for cost sharing		<u>179,639</u>	<u>179,639</u>	<u>-</u>

PART II Agreement Cost Sharing

	<u>Funding Source</u>	<u>Budget</u>	<u>Actual</u>	<u>Available revenue</u>	<u>Allocated expense</u>	<u>Balance</u>
15. Agreement CDC 08-429 - State		100.00%	100.00%	179,639	179,639	-
16. All other		-	-	-	-	-
17.						
18. Totals		<u>100.00%</u>	<u>100.00%</u>	<u>\$ 179,639</u>	<u>179,639</u>	<u>-</u>

See independent accountant's compilation report.

Agreement Settlement Form (ASF)

Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2011
 Funding Department: Department of Health and Human Services CDC
 Agreement Number: 09-667
 Agreement Period: 11/1/2009 - 10/31/2010
 Agreement Amount: \$5,000

PART I Agreement Totals

		<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$	5,000	4,829	171
2. Current year stub period		-	171	(171)
3. Adjustments		-	-	-
4. Per Financial Statements - SAO's		<u>5,000</u>	<u>5,000</u>	<u>-</u>

Agreement Adjustments

5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13. Total adjustments		<u>-</u>	<u>-</u>	<u>-</u>
14. Totals available for cost sharing		<u>5,000</u>	<u>5,000</u>	<u>-</u>

PART II Agreement Cost Sharing

	<u>Funding Source</u>	<u>Budget</u>	<u>Actual</u>	<u>Available revenue</u>	<u>Allocated expense</u>	<u>Balance</u>
15. Agreement CDC 09-667 - State		100.00%	100.00%	5,000	5,000	-
16. All other		-	-	-	-	-
17.						
18. Totals		<u>100.00%</u>	<u>100.00%</u>	<u>\$ 5,000</u>	<u>5,000</u>	<u>-</u>

See independent accountant's compilation report.

Agreement Settlement Form (ASF)
Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2011
 Funding Department: Department of Health and Human Services CDC
 Agreement Number: None
 Agreement Period: 7/1/2009 - 6/30/2011
 Agreement Amount: \$4,000

PART I Agreement Totals

	<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub periods	\$ 4,000	2,500	1,500
2. Current year stub period	-	1,500	(1,500)
3. Adjustments	-	-	-
4. Per Financial Statements - SAO's	4,000	4,000	-

Agreement Adjustments

5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13. Total adjustments	-	-	-
14. Totals available for cost sharing	4,000	4,000	-

PART II Agreement Cost Sharing

	<u>Funding Source</u>	<u>Budget</u>	<u>Actual</u>	<u>Available revenue</u>	<u>Allocated expense</u>	<u>Balance</u>
15. Agreement CDC - State		100.00%	100.00%	4,000	4,000	-
16. All other		-	-	-	-	-
17.						
18. Totals		100.00%	100.00%	\$ 4,000	4,000	-

See independent accountant's compilation report.

Agreement Settlement Form (ASF)
Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2011
 Funding Department: Department of Health and Human Services CDC
 Agreement Number: 10-022
 Agreement Period: 7/1/2009 - 6/30/2011
 Agreement Amount: \$450,000

PART I Agreement Totals

		<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$	213,104	220,584	(7,480)
2. Current year stub period		223,276	188,913	34,363
3. Adjustments		-	-	-
4. Per Financial Statements - SAO's		436,380	409,497	26,883

Agreement Adjustments

5. Remove MaineCare funds dollar for dollar		(26,515)	(26,515)	-
6. Remove subrecipient funds dollar for dollar		(68,000)	(68,000)	-
7.				
8.				
9.				
10.				
11.				
12.				
13. Total adjustments		(94,515)	(94,515)	-
14. Totals available for cost sharing		341,865	314,982	26,883

PART II Agreement Cost Sharing

	<u>Budget</u>	<u>Actual</u>	<u>Available revenue</u>	<u>Allocated expense</u>	<u>Balance</u>
15. Agreement CDC 10-022 - State	74.00%	76.05%	260,000	233,087	26,913 (1)
16. All other	26.00%	23.95%	81,865	81,895	(30)
17.					
18. Totals			\$ 341,865	314,982	26,883

See independent accountant's compilation report.

(1) Amount paid back to the State

Agreement Settlement Form (ASF)

Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2011
 Funding Department: Department of Health and Human Services CDC
 Agreement Number: 10-468
 Agreement Period: 8/10/2009 - 8/9/2010
 Agreement Amount: \$150,000

PART I Agreement Totals

		<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior years stub period	\$	64,377	81,813	(17,436)
2. Current year stub period		82,760	65,324	17,436
3. Adjustments		-	-	-
4. Per Financial Statements - SAO's		<u>147,137</u>	<u>147,137</u>	<u>-</u>

Agreement Adjustments

5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13. Total adjustments		<u>-</u>	<u>-</u>	<u>-</u>
14. Totals available for cost sharing		<u>147,137</u>	<u>147,137</u>	<u>-</u>

PART II Agreement Cost Sharing

	<u>Funding Source</u>	<u>Budget</u>	<u>Actual</u>	<u>Available revenue</u>	<u>Allocated expense</u>	<u>Balance</u>
15. Agreement CDC 10-468 - Federal		100.00%	100.00%	147,137	147,137	-
16. All other		-	-	-	-	-
17.						
18. Totals		<u>100.00%</u>	<u>100.00%</u>	<u>\$ 147,137</u>	<u>147,137</u>	<u>-</u>

See independent accountant's compilation report.

Agreement Settlement Form (ASF)
Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2011
 Funding Department: Department of Health and Human Services OSA
 Agreement Number: 1-10-374
 Agreement Period: 11/1/2009 - 10/31/2010
 Agreement Amount: \$60,000

PART I Agreement Totals

		<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior years stub period	\$	-	39,665	(39,665)
2. Current year stub period		60,000	20,335	39,665
3. Adjustments		-	-	-
4. Per Financial Statements - SAO's		60,000	60,000	-

Agreement Adjustments

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6.				
7.				
8.				
9.				
10.				
11.				
12.				
13. Total adjustments		-	-	-
14. Totals available for cost sharing		60,000	60,000	-

PART II Agreement Cost Sharing

	<u>Funding Source</u>	<u>Budget</u>	<u>Actual</u>	<u>Available revenue</u>	<u>Allocated expense</u>	<u>Balance</u>
15. Agreement OSA 1-10-374 - State	100.00%	100.00%		60,000	60,000	-
16. All other	-	-		-	-	-
17.						
18. Totals	100.00%	100.00%		\$ 60,000	60,000	-

See independent accountant's compilation report.

Agreement Settlement Form (ASF)

Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2011
 Funding Department: Department of Health and Human Services CFS
 Agreement Number: 10-2307
 Agreement Period: 10/1/2009 - 9/30/2010
 Agreement Amount: \$33,094

PART I Agreement Totals

	<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$ 24,705	25,070	(365)
2. Current year stub period	27,458	27,093	365
3. Adjustments	-	-	-
4. Per Financial Statements - SAO's	<u>52,163</u>	<u>52,163</u>	<u>-</u>

Agreement Adjustments

5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13. Total adjustments	<u>-</u>	<u>-</u>	<u>-</u>
14. Totals available for cost sharing	<u>52,163</u>	<u>52,163</u>	<u>-</u>

PART II Agreement Cost Sharing

	<u>Funding Source</u>	<u>Budget</u>	<u>Actual</u>	<u>Available revenue</u>	<u>Allocated expense</u>	<u>Balance</u>
15. Agreement CFS 10-2307 - Federal		63.44%	63.44%	33,094	33,094	-
16. All other		36.56%	36.56%	19,069	19,069	-
17.						
18. Totals		<u>100.00%</u>	<u>100.00%</u>	<u>\$ 52,163</u>	<u>52,163</u>	<u>-</u>

See independent accountant's compilation report.

Agreement Settlement Form (ASF)
Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2011
 Funding Department: Department of Health and Human Services CDC
 Agreement Number: 10-725
 Agreement Period: 11/1/2009 - 8/31/2010
 Agreement Amount: \$15,972

PART I Agreement Totals

	<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$ -	1,756	(1,756)
2. Current year stub period	15,972	14,216	1,756
3. Adjustments	-	-	-
4. Per Financial Statements - SAO's	15,972	15,972	-

Agreement Adjustments

5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13. Total adjustments	-	-	-
14. Totals available for cost sharing	15,972	15,972	-

PART II Agreement Cost Sharing

	<u>Budget</u>	<u>Actual</u>	<u>Available revenue</u>	<u>Allocated expense</u>	<u>Balance</u>
15. Agreement CDC 10-725 - Federal	100.00%	100.00%	15,972	15,972	-
16. All other	-	-	-	-	-
17.					
18. Totals	100.00%	100.00%	\$ 15,972	15,972	-

See independent accountant's compilation report.

Agreement Settlement Form (ASF)

Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2011
 Funding Department: Department of Health and Human Services CDC
 Agreement Number: 10-255
 Agreement Period: 1/1/2010 - 12/31/2010
 Agreement Amount: \$137,872

PART I Agreement Totals

	<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$ 57,447	74,751	(17,304)
2. Current year stub period	80,425	63,121	17,304
3. Adjustments	-	-	-
4. Per Financial Statements - SAO's	<u>137,872</u>	<u>137,872</u>	<u>-</u>

Agreement Adjustments

5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13. Total adjustments	<u>-</u>	<u>-</u>	<u>-</u>
14. Totals available for cost sharing	<u>137,872</u>	<u>137,872</u>	<u>-</u>

PART II Agreement Cost Sharing

	<u>Funding Source</u>	<u>Budget</u>	<u>Actual</u>	<u>Available revenue</u>	<u>Allocated expense</u>	<u>Balance</u>
15. Agreement CDC 10-255 - Federal		100.00%	100.00%	137,872	137,872	-
16. All other		-	-	-	-	-
17.						
18. Totals		<u>100.00%</u>	<u>100.00%</u>	<u>\$ 137,872</u>	<u>137,872</u>	<u>-</u>

See independent accountant's compilation report.

Agreement Settlement Form (ASF)
Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2011
 Funding Department: Department of Health and Human Services CDC
 Agreement Number: 10-899
 Agreement Period: 3/30/2010 - 3/29/2011
 Agreement Amount: \$143,755

PART I Agreement Totals

		<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$	-	17,491	(17,491)
2. Current year stub period		143,755	126,264	17,491
3. Adjustments		-	-	-
4. Per Financial Statements - SAO's		<u>143,755</u>	<u>143,755</u>	<u>-</u>

Agreement Adjustments

5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13. Total adjustments		<u>-</u>	<u>-</u>	<u>-</u>
14. Totals available for cost sharing		<u>143,755</u>	<u>143,755</u>	<u>-</u>

PART II Agreement Cost Sharing

	<u>Funding Source</u>	<u>Budget</u>	<u>Actual</u>	<u>Available revenue</u>	<u>Allocated expense</u>	<u>Balance</u>
15. Agreement CDC 10-899 - Federal		100.00%	100.00%	143,755	143,755	-
16. All other		-	-	-	-	-
17.						
18. Totals		<u>100.00%</u>	<u>100.00%</u>	<u>\$ 143,755</u>	<u>143,755</u>	<u>-</u>

See independent accountant's compilation report.

Agreement Settlement Form (ASF)
Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2011
 Funding Department: Department of Health and Human Services CDC
 Agreement Number: 10-257
 Agreement Period: 1/1/2010 - 12/31/2010
 Agreement Amount: \$122,543

PART I Agreement Totals

		<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$	61,272	58,647	2,625
2. Current year stub period		61,272	63,897	(2,625)
3. Adjustments		-	-	-
4. Per Financial Statements - SAO's		<u>122,544</u>	<u>122,544</u>	<u>-</u>

Agreement Adjustments

5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13. Total adjustments		<u>-</u>	<u>-</u>	<u>-</u>
14. Totals available for cost sharing		<u>122,544</u>	<u>122,544</u>	<u>-</u>

PART II Agreement Cost Sharing

	<u>Funding Source</u>	<u>Budget</u>	<u>Actual</u>	<u>Available revenue</u>	<u>Allocated expense</u>	<u>Balance</u>
15. Agreement CDC 10-257 - Federal		100.00%	100.00%	122,544	122,544	-
16. All other		-	-	-	-	-
17.						
18. Totals		<u>100.00%</u>	<u>100.00%</u>	<u>\$ 122,544</u>	<u>122,544</u>	<u>-</u>

See independent accountant's compilation report.

**Agreement Settlement Form (ASF)
Actual**

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2011
 Funding Department: Department of Health and Human Services OSA
 Agreement Number: 1-11-028
 Agreement Period: 7/1/2010 - 6/30/2011
 Agreement Amount: \$50,000

PART I Agreement Totals

		<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$	-	14	(14)
2. Current year stub period		50,000	49,986	14
3. Adjustments		-	-	-
4. Per Financial Statements - SAO's		<u>50,000</u>	<u>50,000</u>	<u>-</u>

Agreement Adjustments

5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13. Total adjustments		<u>-</u>	<u>-</u>	<u>-</u>
14. Totals available for cost sharing		<u>50,000</u>	<u>50,000</u>	<u>-</u>

PART II Agreement Cost Sharing

	<u>Funding Source</u>	<u>Budget</u>	<u>Actual</u>	<u>Available revenue</u>	<u>Allocated expense</u>	<u>Balance</u>
15. Agreement OSA 1-11-028 - State		100.00%	100.00%	50,000	50,000	-
16. All other		-	-	-	-	-
17.						
18. Totals		<u>100.00%</u>	<u>100.00%</u>	<u>\$ 50,000</u>	<u>50,000</u>	<u>-</u>

See independent accountant's compilation report.

Agreement Settlement Form (ASF)
Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2011
 Funding Department: Department of Health and Human Services OSA
 Agreement Number: 1-11-045
 Agreement Period: 7/1/2010 - 6/30/2011
 Agreement Amount: \$60,000

PART I Agreement Totals

		<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$	-	-	-
2. Current year stub period		60,000	41,702	18,298
3. Adjustments		-	-	-
4. Per Financial Statements - SAO's		60,000	41,702	18,298

Agreement Adjustments

5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13. Total adjustments		-	-	-
14. Totals available for cost sharing		60,000	41,702	18,298

PART II Agreement Cost Sharing

	<u>Budget</u>	<u>Actual</u>	<u>Available revenue</u>	<u>Allocated expense</u>	<u>Balance</u>
15. Agreement OSA 1-11-045 - State	100.00%	100.00%	60,000	41,702	18,298 (1)
16. All other	-	-	-	-	-
17.					
18. Totals	100.00%	100.00%	\$ 60,000	41,702	18,298

See independent accountant's compilation report.

(1) Amount paid back to the State

Agreement Settlement Form (ASF)

Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2011
 Funding Department: Department of Health and Human Services OSA
 Agreement Number: 1-11-044
 Agreement Period: 7/1/2010-6/30/2011
 Agreement Amount: \$39,500

PART I Agreement Totals

		<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$	-	-	-
2. Current year stub period		39,425	39,425	-
3. Adjustments		-	-	-
4. Per Financial Statements - SAO's		<u>39,425</u>	<u>39,425</u>	<u>-</u>

Agreement Adjustments

5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13. Total adjustments		<u>-</u>	<u>-</u>	<u>-</u>
14. Totals available for cost sharing		<u>39,425</u>	<u>39,425</u>	<u>-</u>

PART II Agreement Cost Sharing

	<u>Funding Source</u>	<u>Budget</u>	<u>Actual</u>	<u>Available revenue</u>	<u>Allocated expense</u>	<u>Balance</u>
15. Agreement OSA 1-11-044 - State		100.00%	100.00%	39,425	39,425	-
16. All other		-	-	-	-	-
17.						
18. Totals		<u>100.00%</u>	<u>100.00%</u>	<u>\$ 39,425</u>	<u>39,425</u>	<u>-</u>

See independent accountant's compilation report.

Agreement Settlement Form (ASF)
Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2011
 Funding Department: Department of Health and Human Services OSA
 Agreement Number: 1-11-117
 Agreement Period: 7/1/2010 - 6/30/2011
 Agreement Amount: \$44,200

PART I Agreement Totals

	<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$ -	-	-
2. Current year stub period	44,200	44,200	-
3. Adjustments	-	-	-
4. Per Financial Statements - SAO's	<u>44,200</u>	<u>44,200</u>	-

Agreement Adjustments

5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13. Total adjustments	<u>-</u>	<u>-</u>	<u>-</u>
14. Totals available for cost sharing	<u>44,200</u>	<u>44,200</u>	<u>-</u>

PART II Agreement Cost Sharing

	<u>Funding Source</u>	<u>Budget</u>	<u>Actual</u>	<u>Available revenue</u>	<u>Allocated expense</u>	<u>Balance</u>
15. Agreement OSA 1-11-117 - Federal		100.00%	100.00%	44,200	44,200	-
16. All other		-	-	-	-	-
17.						
18. Totals		<u>100.00%</u>	<u>100.00%</u>	<u>\$ 44,200</u>	<u>44,200</u>	<u>-</u>

See independent accountant's compilation report.

**Agreement Settlement Form (ASF)
Actual**

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2011
 Funding Department: Department of Health and Human Services OSA
 Agreement Number: 1-11-091
 Agreement Period: 7/1/2010 - 6/30/2011
 Agreement Amount: \$40,000

PART I Agreement Totals

	<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$ -	-	-
2. Current year stub period	40,000	40,000	-
3. Adjustments	-	-	-
4. Per Financial Statements - SAO's	<u>40,000</u>	<u>40,000</u>	<u>-</u>

Agreement Adjustments

5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13. Total adjustments	<u>-</u>	<u>-</u>	<u>-</u>
14. Totals available for cost sharing	<u>40,000</u>	<u>40,000</u>	<u>-</u>

PART II Agreement Cost Sharing

	<u>Funding Source</u>	<u>Budget</u>	<u>Actual</u>	<u>Available revenue</u>	<u>Allocated expense</u>	<u>Balance</u>
15. Agreement OSA 1-11-091 - Federal		100.00%	100.00%	40,000	40,000	-
16. All other		-	-	-	-	-
17.						
18. Totals		<u>100.00%</u>	<u>100.00%</u>	<u>\$ 40,000</u>	<u>40,000</u>	<u>-</u>

See independent accountant's compilation report.

**Agreement Settlement Form (ASF)
Actual**

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2011
 Funding Department: Department of Health and Human Services CDC
 Agreement Number: 10-677
 Agreement Period: 7/1/2010 - 6/30/2011
 Agreement Amount: \$16,000

PART I Agreement Totals

		<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$	-	-	-
2. Current year stub period		16,000	16,000	-
3. Adjustments		-	-	-
4. Per Financial Statements - SAO's		16,000	16,000	-

Agreement Adjustments

5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13. Total adjustments		-	-	-
14. Totals available for cost sharing		16,000	16,000	-

PART II Agreement Cost Sharing

	<u>Budget</u>	<u>Actual</u>	<u>Available revenue</u>	<u>Allocated expense</u>	<u>Balance</u>
15. Agreement CDC 10-677 - Federal	100.00%	100.00%	16,000	16,000	-
16. All other	-	-	-	-	-
17.					
18. Totals	100.00%	100.00%	\$ 16,000	16,000	-

See independent accountant's compilation report.

Agreement Settlement Form (ASF)
Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2011
 Funding Department: Department of Health and Human Services CDC
 Agreement Number: 11-649
 Agreement Period: 7/1/2010 - 6/30/2011
 Agreement Amount: \$7,000

PART I Agreement Totals

		<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$	-	-	-
2. Current year stub period		7,000	7,000	-
3. Adjustments		-	-	-
4. Per Financial Statements - SAO's		7,000	7,000	-

Agreement Adjustments

5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13. Total adjustments		-	-	-
14. Totals available for cost sharing		7,000	7,000	-

PART II Agreement Cost Sharing

	<u>Funding Source</u>	<u>Budget</u>	<u>Actual</u>		<u>Available revenue</u>	<u>Allocated expense</u>	<u>Balance</u>
15. Agreement CDC 11-649 - State		100.00%	100.00%		7,000	7,000	-
16. All other		-	-		-	-	-
17.							
18. Totals		100.00%	100.00%	\$	7,000	7,000	-

See independent accountant's compilation report.

Agreement Settlement Form (ASF)

Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2011
 Funding Department: Department of Health and Human Services CDC
 Agreement Number: 11-1021
 Agreement Period: 7/1/2010 - 6/30/2011
 Agreement Amount: \$5,000

PART I Agreement Totals

		<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$	-	-	-
2. Current year stub period		5,000	5,000	-
3. Adjustments		-	-	-
4. Per Financial Statements - SAO's		<u>5,000</u>	<u>5,000</u>	<u>-</u>

Agreement Adjustments

5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13. Total adjustments		<u>-</u>	<u>-</u>	<u>-</u>
14. Totals available for cost sharing		<u>5,000</u>	<u>5,000</u>	<u>-</u>

PART II Agreement Cost Sharing

	<u>Funding Source</u>	<u>Budget</u>	<u>Actual</u>	<u>Available revenue</u>	<u>Allocated expense</u>	<u>Balance</u>
15. Agreement CDC 11-1021 - State		90.00%	90.00%	4,500	4,500	-
16. All other		10.00%	10.00%	500	500	-
17.						
18. Totals		<u>100.00%</u>	<u>100.00%</u>	<u>\$ 5,000</u>	<u>5,000</u>	<u>-</u>

See independent accountant's compilation report.

Agreement Settlement Form (ASF)

Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2011
 Funding Department: Department of Health and Human Services CDC
 Agreement Number: 11-383
 Agreement Period: 7/1/2010 - 6/30/2011
 Agreement Amount: \$667,140

PART I Agreement Totals

		<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$	-	-	-
2. Current year stub period		670,224	666,398	3,826
3. Adjustments		-	-	-
4. Per Financial Statements - SAO's		<u>670,224</u>	<u>666,398</u>	<u>3,826</u>

Agreement Adjustments

5. Remove subrecipient funds dollar for dollar	(16,150)	(16,150)	-
6. Remove PROP subcontract funds dollar for dollar	(14,547)	(14,547)	-
7. Remove subrecipient funds dollar for dollar	(84,195)	(84,195)	-
8. Remove subrecipient funds dollar for dollar	(122,383)	(122,383)	-
9.			
10.			
11.			
12.			
13. Total adjustments	<u>(237,275)</u>	<u>(237,275)</u>	-
14. Totals available for cost sharing	<u>432,949</u>	<u>429,123</u>	<u>3,826</u>

PART II Agreement Cost Sharing

	<u>Funding Source</u>	<u>Budget</u>	<u>Actual</u>	<u>Available revenue</u>	<u>Allocated expense</u>	<u>Balance</u>	
15. Agreement CDC 11-383 - State		100.00%	100.00%	432,949	429,123	3,826	(1)
16. All other		-	-	-	-	-	
17.							
18. Totals		<u>100.00%</u>	<u>100.00%</u>	<u>\$ 432,949</u>	<u>429,123</u>	<u>3,826</u>	

See independent accountant's compilation report.

(1) Amount paid back to the State