

CITY OF PORTLAND, MAINE

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

June 30, 2012

CITY OF PORTLAND, MAINE
Required Schedules Under the Maine Uniform Accounting and Auditing
Practices for Community Agencies
June 30, 2012

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**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, 2012. 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, 2012, 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

November 16, 2012
South Portland, Maine

CITY OF PORTLAND, MAINE
Schedule of Agreement Operations
Year ended June 30, 2012

Department:	DHHS CDC	DHHS CDC	DHHS CF5	DHHS CDC	DHHS CDC	DHHS CDC	DHHS CDC	DHHS CDC	DHHS CDC	DHHS CDC	
Bureau/Agency/Program:	10-900 RA	11-468	11-2307	1-11-374	11-045	11-257	11-255	11-950	11-899	11-1107	
Agreement Number:	GR1084	GR1121	GR1136	GR1141	GR1155	GR1156	GR1160	GR1168	GR1171	GR1179	
Cost Center:	\$1,841,197	\$150,000	\$34,094	\$41,912	\$31,151	\$46,425	\$147,000	\$30,568	\$143,755	\$10,000	
Agreement Total:	CPPW	C.R.I.	Victim Advocate	Advancing Recovery	Prevention	HIV IDU	STD/HIV Services	Maine Asthma	Smoke Free Environment	Teen Text Drive	
Program:	4/1/2010 to 12/18/2012	8/10/2010 to 8/9/2011	10/1/2010 to 9/30/2011	11/1/2009 to 10/31/2011	1/1/2011 to 12/31/2011	1/1/2011 to 12/31/2011	1/1/2011 to 12/31/2011	9/1/2010 to 8/31/2011	3/29/2011 to 3/28/2012	3/1/2011 to 2/29/2012	
Agreement Term:	cost	cost	cost	cost	cost	cost	cost	cost	cost	cost	(Memo Only)
Basis of Settlement:	Interim (a)	Final (b)	Final (b)	Final (b)	Final (b)	Final (b)	Final (b)	Final (b)	Final (a)	Final (b)	Subtotal this page
Status: (see footnotes)											
Revenues:											
Agreement - Federal pass-through	\$ 690,449	88,130	8,524	-	5,192	23,213	73,500	-	143,755	10,000	1,042,763
Agreement - State	-	-	-	20,956	10,384	-	-	7,642	-	-	38,982
Carry-in prior year	-	-	-	-	-	-	-	-	-	-	-
Municipal revenue	-	-	-	-	-	-	-	-	-	-	-
Restricted contributions	-	-	-	-	-	-	-	-	-	-	-
In-kind	-	-	-	-	-	-	-	-	-	-	-
Local funds	-	-	-	-	-	-	-	-	-	-	-
Total revenues	690,449	88,130	8,524	20,956	15,576	23,213	73,500	7,642	143,755	10,000	1,081,745
Expenditures:											
Administrative service	-	-	-	-	-	-	-	-	-	-	-
Advertising	19,340	-	-	-	-	-	-	-	14,460	-	33,800
Auto expenses reimbursement	1,727	-	-	-	200	159	351	63	-	432	2,932
Buildings	-	-	-	-	-	-	-	-	-	-	-
Cellular phones	595	70	-	245	-	-	-	-	575	-	1,485
Client charges	-	-	-	-	-	-	-	-	-	-	-
Consulting	500	-	-	-	-	-	-	-	-	-	500
Contractual service	591,444	29,750	-	230	-	-	-	2,330	19,768	1,750	645,272
Contributions	-	-	-	-	-	-	-	-	-	-	-
Event supplies	-	-	-	185	-	-	-	122	3,316	(28)	3,595
Food expense	-	-	-	-	-	-	-	-	-	-	-
Fringe benefits	25,270	1,795	-	450	-	-	-	-	12,794	-	40,309
Goodwill meals	-	-	-	-	-	-	-	-	799	-	799
Insurance	-	-	-	-	-	-	-	-	-	-	-
Indirect Cost	35,291	7,500	-	1,010	3,112	4,643	14,700	1,823	14,636	909	83,624
Lab/medical services	2,350	-	-	-	-	-	-	-	-	-	2,350
Land and Building	1,054	-	-	-	-	2,453	7,000	-	-	-	10,507
Marketing	-	-	-	-	-	-	-	-	-	-	-
Medical supplies	-	-	-	(19)	48	-	-	-	-	-	29
Minor equipment	-	9,121	-	-	-	-	-	-	-	-	9,121
Office supplies	3,424	61	-	-	63	-	204	-	-	-	3,752
Other Equipment	-	-	-	-	-	-	-	-	-	-	-
Postage and freight	162	-	-	-	-	-	-	65	660	-	887
Printing and binding	125	-	-	-	-	-	-	-	3,950	-	4,075
Programs and activities	13,500	-	-	-	-	-	-	-	-	-	13,500
Relocation expense	-	-	-	-	-	-	-	-	-	-	-
Salaries and wages	163,958	5,699	8,268	15,972	11,602	15,362	54,137	4,755	39,208	5,455	324,416
Supplies - all other	67,155	-	-	29	3,072	4,070	5,342	111	6,322	1,482	87,583
Telephone	-	-	-	-	-	-	-	-	-	-	-
Temporary help	(500)	-	-	-	-	-	-	-	-	-	(500)
Transportation	-	-	-	-	-	-	-	-	-	-	-
Travel/training	13,496	210	-	35	10	1,026	4,318	438	7,281	-	26,814
Total expenditures	938,891	54,206	8,268	18,137	18,107	27,713	86,052	9,707	123,769	10,000	1,294,850
Net activities	(248,442)	33,924	256	2,819	(2,531)	(4,500)	(12,552)	(2,065)	19,986	-	(213,105)
Beginning balance	244,692	(33,924)	(256)	(2,819)	2,531	4,500	12,552	2,065	(19,986)	-	209,355
Ending balance	\$ (3,750)	-	-	-	-	-	-	-	-	-	(3,750)

See auditor's report on schedule of agreement operations.

Footnotes:

- (a) Major programs for auditing purposes.
- (b) Non-major program for auditing purposes.
- (c) Amount paid back to the State.

CITY OF PORTLAND, MAINE
Schedule of Agreement Operations, Continued

Department:	DHHS	DHHS	DHHS	DHHS	DHHS	DHHS	DHHS	
Bureau/Agency/Program:	SA	SA	CDC	CDC	CDC	CFS	SA	
Agreement Number:	3-12-028	3-12-091	12-677	12-022	12-468	12-2307	2-12-110	
Cost Center:	GR1205	GR1206	GR1207	GR1209	GR1213	GR1223	GR1235	
Agreement Total:	\$50,000	\$40,000	\$16,750	\$264,200	\$135,000	\$34,094	\$13,000	
Program:	Overdose Prevention	Youth Substance Abuse	Colon Cancer Prevention	School Based Health Center	CRI	Victim Advocate FY12	PMP Promotion Project	
Agreement Term:	7/1/2011 to 6/30/2012	7/1/2011 to 6/30/2012	7/1/2011 to 6/30/2012	7/1/2011 to 6/30/2012	8/10/2011 to 8/9/2012	10/1/2011 to 9/30/2012	10/1/2011 to 5/31/2012	
Basis of Settlement:	cost	cost	cost	cost	cost	cost	cost	(Memo Only)
Status: (see footnotes)	Final (b)	Final (b)	Final (b)	Final (a)	Interim (b)	Interim (b)	Final (b)	Subtotal this page
Revenues:								
Agreement - Federal pass-through	\$ -	36,674	16,750	20	71,454	25,003	13,000	162,901
Agreement - State	50,000	3,326	-	188,980	-	-	-	242,306
Carry-in prior year	-	-	-	-	-	-	-	-
Municipal revenue	-	-	-	-	-	-	-	-
Restricted contributions	-	-	-	-	-	-	-	-
In-kind	-	-	-	-	-	-	-	-
Local funds	-	-	-	67,720	-	-	-	67,720
Total revenues	50,000	40,000	16,750	256,720	71,454	25,003	13,000	472,927
Expenditures:								
Administrative service	-	-	-	-	-	-	-	-
Advertising	-	-	8,784	-	-	-	-	8,784
Auto expenses reimbursement	337	300	114	1,661	123	-	369	2,904
Buildings	-	-	-	-	-	-	-	-
Cellular phones	-	-	-	-	490	-	-	490
Client charges	-	-	-	-	-	-	-	-
Consulting	-	-	-	-	-	-	-	-
Contractual service	-	9,888	-	69,436	-	-	-	79,324
Contributions	-	-	-	-	-	-	-	-
Event supplies	-	-	-	-	-	-	-	-
Food Expense	-	-	-	-	-	-	-	-
Fringe benefits	-	-	993	-	10,000	-	-	10,993
Goodwill meals	275	246	-	-	-	-	147	668
Insurance	-	-	-	-	-	-	-	-
Indirect Cost	4,450	3,109	1,680	10,976	13,500	-	1,300	35,015
Lab/medical services	-	-	-	-	-	-	-	-
Land and Building	-	-	-	-	-	-	-	-
Marketing	-	-	-	-	-	-	-	-
Medical supplies	-	-	-	206	-	-	-	206
Minor equipment	-	-	-	-	4,461	-	-	4,461
Office supplies	-	-	-	110	32	-	-	142
Other Equipment	-	-	-	-	-	-	-	-
Postage and freight	-	-	246	-	-	-	-	246
Printing and binding	195	-	-	-	4,050	-	95	4,340
Programs and activities	-	-	-	-	-	-	-	-
Relocation expense	-	-	-	-	-	-	-	-
Salaries and wages	44,743	23,495	4,933	152,766	73,490	25,570	9,827	334,824
Supplies - all other	-	462	-	12,755	-	-	1,000	14,217
Telephone	-	-	-	-	-	-	-	-
Temporary help	-	-	-	1,716	-	-	-	1,716
Transportation	-	-	-	-	-	-	-	-
Travel/training	-	2,500	-	7,094	3,702	-	262	13,558
Total expenditures	50,000	40,000	16,750	256,720	109,848	25,570	13,000	511,888
Net activities	-	-	-	-	(38,394)	(567)	-	(38,961)
Beginning balance	-	-	-	-	-	-	-	-
Ending balance	\$ -	-	-	-	(38,394)	(567)	-	(38,961)

See auditor's report on schedule of agreement operations.

Footnotes:

- (a) Major programs for auditing purposes.
- (b) Non-major program for auditing purposes.
- (c) Amount paid back to the State.

CITY OF PORTLAND, MAINE
Schedule of Agreement Operations, Continued

Department:	DHHS	DHHS	DHHS	DHHS	DHHS	DHHS	(Memo Only)
Bureau/Agency/Program:	CDC	CDC	CDC	CDC	CDC	CDC	Total of
Agreement Number:	12-677A	12-1045	12-899	12-1186	12-383	12-255	all columns
Cost Center:	GR1240	GR1248	GR1263	GR12A1/A2/A3/A4/1264	GR12B1/B2/B3/B4	GR12C1/C2	TOTALS
Agreement Total:	\$5,000	\$31,151	\$143,755	\$345,147	\$366,632	\$193,425	
Program:	District Oral Health	HIV Prevention	Smoke Free Environment	HP CCHC/HMP/OSA/CSHP	HCB CCHC/HMP/OSA/CHSP	HIV STD/IDU	
Agreement Term:	7/1/2011 to 6/30/2012	1/1/2012 to 12/31/2012	3/29/2012 to 3/28/2013	7/1/2011 to 9/30/2012	7/1/2011 to 6/30/2012	1/1/2012 to 12/31/2012	
Basis of Settlement:	cost	cost	cost	cost	cost	cost	
Status: (see footnotes)	Final (b)	Interim (b)	Interim (b)	Interim (a)	Final (a)	Interim (b)	
Revenues:							
Agreement - Federal pass-through	\$ -	-	35,939	242,366	359,140	96,713	1,939,822
Agreement - State	5,000	15,575	-	-	-	-	301,863
Carry-in prior year	-	-	-	-	-	-	-
Municipal revenue	-	-	-	-	-	-	-
Restricted contributions	-	-	-	-	-	-	-
In-kind	-	-	-	-	-	-	-
Local funds	-	-	-	-	-	-	67,720
Total revenues	5,000	15,575	35,939	242,366	359,140	96,713	2,309,405
Expenditures:							
Administrative service	-	-	-	1,013	1,962	-	2,975
Advertising	-	-	357	1,479	3,570	-	47,990
Auto expenses reimbursement	-	47	741	1,797	2,941	612	11,974
Buildings	-	-	-	-	-	-	-
Cellular phones	-	-	170	175	525	-	2,845
Client charges	-	-	-	-	-	-	-
Consulting	-	-	-	-	-	-	500
Contractual service	-	-	8,004	73,750	151,164	-	957,514
Contributions	-	-	-	-	-	-	-
Event supplies	-	-	-	589	67	-	4,251
Food expense	-	-	-	-	-	-	-
Fringe benefits	-	-	2,858	13,469	24,463	-	92,092
Goodwill meals	-	-	87	696	313	-	2,563
Insurance	-	-	-	-	-	-	-
Indirect Cost	-	1,308	1,993	16,427	21,294	9,350	169,011
Lab/medical services	-	-	-	4,580	6,000	-	12,930
Land & Building	-	-	-	-	422	-	10,929
Marketing	-	-	-	-	-	-	-
Medical supplies	-	-	-	-	-	-	235
Minor equipment	-	-	-	-	-	-	13,582
Office supplies	-	-	-	1,073	2,384	-	7,351
Other Equipment	-	-	-	-	-	-	-
Postage and freight	-	-	124	1,252	1,098	-	3,607
Printing and binding	-	-	8	1,606	6,651	-	16,680
Programs and activities	-	-	-	9,740	21,265	-	44,505
Relocation expense	-	-	-	-	-	-	-
Salaries and wages	5,000	11,287	15,604	108,443	106,221	60,919	966,714
Supplies - all other	-	3,328	411	1,968	3,536	6,570	117,613
Telephone	-	-	-	-	-	-	-
Temporary help	-	-	-	-	-	-	1,216
Transportation	-	-	-	-	-	-	-
Travel/training	-	114	808	3,575	5,264	2,037	52,170
Total expenditures	5,000	16,084	31,165	241,632	359,140	79,488	2,539,247
Net activities	-	(509)	4,774	734	-	17,225	(229,842)
Beginning balance	-	-	-	-	-	-	209,355
Ending balance	\$ -	(509)	4,774	734	-	17,225	(20,487)

See auditor's report on schedule of agreement operations.

Footnotes:

- (a) Major programs for auditing purposes.
- (b) Non-major program for auditing purposes.
- (c) Amount paid back to the State.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE 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, 2012. 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 2012-1 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, 2012.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A
DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE 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.



November 16, 2012
South Portland, Maine

CITY OF PORTLAND, MAINE
Schedule of Findings and Questioned Costs
June 30, 2012

2012-1 - 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 instances where they had not been filed in a timely manner.

Program/Agreement No.

CDC 11-899 one quarterly fiscal report was filed late.
CDC 12-022 quarterly narrative reports were filed late.
Both biannual data exports were 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, 2012

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

Status -

This finding was found to exist for certain contracts during the year ended June 30, 2012.

**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, 2012. 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

November 16, 2012
South Portland, Maine

Agreement Settlement Form (ASF)
Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2012
 Funding Department: Department of Health and Human Services CDC
 Agreement Number: 11-468
 Agreement Period: 8/10/2010 - 8/9/2011
 Agreement Amount: \$150,000

PART I Agreement Totals

		<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$	61,870	95,794	(33,924)
2. Current year stub period		88,130	54,206	33,924
3. Adjustments		-	-	-
4. Per Financial Statements - SAO's		150,000	150,000	-

Agreement Adjustments

5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13. Total adjustments		-	-	-
14. Totals available for cost sharing		150,000	150,000	-

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 11-468 - Federal		100.00%	100.00%	150,000	150,000	-
16. All other		-	-	-	-	-
17.						
18. Totals		100.00%	100.00%	\$ 150,000	150,000	-

See accountant's compilation report.

Agreement Settlement Form (ASF)

Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2012
 Funding Department: Department of Health and Human Services CFS
 Agreement Number: 11-2307
 Agreement Period: 10/1/2010 - 9/30/2011
 Agreement Amount: \$34,094

PART I Agreement Totals

		<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$	43,467	43,723	(256)
2. Current year stub period		8,524	8,268	256
3. Adjustments		-	-	-
4. Per Financial Statements - SAO's		<u>51,991</u>	<u>51,991</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>51,991</u>	<u>51,991</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 11-2307 - Federal		65.58%	65.58%	34,094	34,094	-
16. All other		34.42%	34.42%	17,897	17,897	-
17.						
18. Totals		<u>100.00%</u>	<u>100.00%</u>	<u>\$ 51,991</u>	<u>51,991</u>	<u>-</u>

See accountant's compilation report.

Agreement Settlement Form (ASF)

Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2012
 Funding Department: Department of Health and Human Services CDC
 Agreement Number: 1-11-374
 Agreement Period: 11/1/2009 - 10/31/2011
 Agreement Amount: \$41,912

PART I Agreement Totals

	<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub periods	\$ 20,956	23,775	(2,819)
2. Current year stub period	20,956	18,137	2,819
3. Adjustments	-	-	-
4. Per Financial Statements - SAO's	<u>41,912</u>	<u>41,912</u>	<u>-</u>

Agreement Adjustments

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10.			
11.			
12.			
13. Total adjustments	<u>-</u>	<u>-</u>	<u>-</u>
14. Totals available for cost sharing	<u>41,912</u>	<u>41,912</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 1-11-374 - State		100.00%	100.00%	41,912	41,912	-
16. All other		-	-	-	-	-
17.						
18. Totals		<u>100.00%</u>	<u>100.00%</u>	<u>\$ 41,912</u>	<u>41,912</u>	<u>-</u>

See accountant's compilation report.

Agreement Settlement Form (ASF)
Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2012
 Funding Department: Department of Health and Human Services CDC
 Agreement Number: 11-045
 Agreement Period: 1/1/2011 - 12/31/2011
 Agreement Amount: \$31,151

PART I Agreement Totals

		<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$	15,575	13,044	2,531
2. Current year stub period		15,576	18,107	(2,531)
3. Adjustments		-	-	-
4. Per Financial Statements - SAO's		31,151	31,151	-

Agreement Adjustments

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7.				
8.				
9.				
10.				
11.				
12.				
13. Total adjustments		-	-	-
14. Totals available for cost sharing		31,151	31,151	-

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 11-045 - State		83.33%	83.33%	25,959	25,959	-
16. Agreement CDC 11-045 - Federal		16.67%	16.67%	5,192	5,192	-
17.						
18. Totals		100.00%	100.00%	\$ 31,151	31,151	-

See accountant's compilation report.

Agreement Settlement Form (ASF)
Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2012
 Funding Department: Department of Health and Human Services CDC
 Agreement Number: 11-257
 Agreement Period: 1/1/2011 - 12/31/2011
 Agreement Amount: \$46,425

PART I Agreement Totals

		<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior years stub period	\$	23,212	18,712	4,500
2. Current year stub period		23,213	27,713	(4,500)
3. Adjustments		-	-	-
4. Per Financial Statements - SAO's		46,425	46,425	-

Agreement Adjustments

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11.				
12.				
13. Total adjustments		-	-	-
14. Totals available for cost sharing		46,425	46,425	-

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 11-257 - Federal	100.00%	100.00%	46,425	46,425	-
16. All other	-	-	-	-	-
17.					
18. Totals	100.00%	100.00%	\$ 46,425	46,425	-

See accountant's compilation report.

**Agreement Settlement Form (ASF)
Actual**

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2012
 Funding Department: Department of Health and Human Services CDC
 Agreement Number: 11-255
 Agreement Period: 1/1/2011 - 12/31/2011
 Agreement Amount: \$147,000

PART I Agreement Totals

		<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior years stub period	\$	73,500	60,948	12,552
2. Current year stub period		73,500	86,052	(12,552)
3. Adjustments		-	-	-
4. Per Financial Statements - SAO's		147,000	147,000	-

Agreement Adjustments

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11.				
12.				
13. Total adjustments		-	-	-
14. Totals available for cost sharing		147,000	147,000	-

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 11-255 - Federal	100.00%	100.00%	147,000	147,000	-
16. All other	-	-	-	-	-
17.					
18. Totals	100.00%	100.00%	\$ 147,000	147,000	-

See accountant's compilation report.

Agreement Settlement Form (ASF)
Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2012
 Funding Department: Department of Health and Human Services CDC
 Agreement Number: 11-960
 Agreement Period: 9/1/2010 - 8/31/2011
 Agreement Amount: \$30,568

PART I Agreement Totals

	<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$ 22,926	20,861	2,065
2. Current year stub period	7,642	9,707	(2,065)
3. Adjustments	-	-	-
4. Per Financial Statements - SAO's	30,568	30,568	-

Agreement Adjustments

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7.			
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11.			
12.			
13. Total adjustments	-	-	-
14. Totals available for cost sharing	30,568	30,568	-

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 11-960 - State		100.00%	100.00%	30,568	30,568	-
16. All other		-	-	-	-	-
17.						
18. Totals		100.00%	100.00%	\$ 30,568	30,568	-

See accountant's compilation report.

Agreement Settlement Form (ASF)
Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2012
 Funding Department: Department of Health and Human Services CDC
 Agreement Number: 11-899
 Agreement Period: 3/29/2011 - 3/28/2012
 Agreement Amount: \$143,755

PART I Agreement Totals

	<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$ -	19,986	(19,986)
2. Current year stub period	143,755	123,769	19,986
3. Adjustments	-	-	-
4. Per Financial Statements - SAO's	143,755	143,755	-

Agreement Adjustments

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7.			
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11.			
12.			
13. Total adjustments	-	-	-
14. Totals available for cost sharing	143,755	143,755	-

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 11-899 - Federal	100.00%	100.00%	143,755	143,755	-
16. All other	-	-	-	-	-
17.					
18. Totals	100.00%	100.00%	\$ 143,755	143,755	-

See accountant's compilation report.

Agreement Settlement Form (ASF)

Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2012
 Funding Department: Department of Health and Human Services CDC
 Agreement Number: 11-1107
 Agreement Period: 3/1/2011 - 2/29/2012
 Agreement Amount: \$10,000

PART I Agreement Totals

	<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$ -	-	-
2. Current year stub period	10,000	10,000	-
3. Adjustments	-	-	-
4. Per Financial Statements - SAO's	<u>10,000</u>	<u>10,000</u>	-

Agreement Adjustments

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7.			
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10.			
11.			
12.			
13. Total adjustments	<u>-</u>	<u>-</u>	<u>-</u>
14. Totals available for cost sharing	<u>10,000</u>	<u>10,000</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 11-1107 - Federal		100.00%	100.00%	10,000	10,000	-
16. All other		-	-	-	-	-
17.						
18. Totals		<u>100.00%</u>	<u>100.00%</u>	<u>\$ 10,000</u>	<u>10,000</u>	<u>-</u>

See accountant's compilation report.

Agreement Settlement Form (ASF)
Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2012
 Funding Department: Department of Health and Human Services SA
 Agreement Number: 3-12-028
 Agreement Period: 7/1/2011 - 6/30/2012
 Agreement Amount: \$50,000

PART I Agreement Totals

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

Agreement Adjustments

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7.				
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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>Budget</u>	<u>Actual</u>	<u>Available revenue</u>	<u>Allocated expense</u>	<u>Balance</u>
15. Agreement SA 3-12-028 - 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 accountant's compilation report.

Agreement Settlement Form (ASF)

Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2012
 Funding Department: Department of Health and Human Services SA
 Agreement Number: 3-12-091
 Agreement Period: 7/1/2011 - 6/30/2012
 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

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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 SA 3-12 -091 - Federal		91.69%	91.69%	36,674	36,674	-
16. Agreement SA 3-12-091 - State		8.32%	8.32%	3,326	3,326	-
17.						
18. Totals		<u>100.00%</u>	<u>100.00%</u>	<u>\$ 40,000</u>	<u>40,000</u>	<u>-</u>

See accountant's compilation report.

Agreement Settlement Form (ASF)
Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2012
 Funding Department: Department of Health and Human Services CDC
 Agreement Number: 12-677
 Agreement Period: 7/1/2011 - 6/30/2012
 Agreement Amount: \$16,750

PART I Agreement Totals

		<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$	-	-	-
2. Current year stub period		16,750	16,750	-
3. Adjustments		-	-	-
4. Per Financial Statements - SAO's		16,750	16,750	-

Agreement Adjustments

5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13. Total adjustments		-	-	-
14. Totals available for cost sharing		16,750	16,750	-

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 12-677 - Federal		100.00%	100.00%	16,750	16,750	-
16. All other		-	-	-	-	-
17.						
18. Totals		100.00%	100.00%	\$ 16,750	16,750	-

See accountant's compilation report.

Agreement Settlement Form (ASF)
Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2012
 Funding Department: Department of Health and Human Services CDC
 Agreement Number: 12-022
 Agreement Period: 7/1/2011-6/30/2012
 Agreement Amount: \$264,200

PART I Agreement Totals

		<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$	-	-	-
2. Current year stub period		256,720	256,720	-
3. Adjustments		-	-	-
4. Per Financial Statements - SAO's		256,720	256,720	-

Agreement Adjustments

5. Remove Mainecare funds dollar for dollar		(22,500)	(22,500)	-
6. Remove Family Planning restricted revenue		(5,000)	(5,000)	-
7.				
8.				
9.				
10.				
11.				
12.				
13. Total adjustments		(27,500)	(27,500)	-
14. Totals available for cost sharing		229,220	229,220	-

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 12-022 - Federal		0.01%	0.01%	20	20	-
16. Agreement 12-022 - State		79.99%	82.44%	188,980	183,356	5,624
17. All Other		20.00%	17.55%	40,220	45,844	(5,624)
18. Totals		100.00%	100.00%	\$ 229,220	229,220	-

See accountant's compilation report.

Agreement Settlement Form (ASF)

Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2012
 Funding Department: Department of Health and Human Services SA
 Agreement Number: 2-12-110
 Agreement Period: 10/1/2011 - 5/31/2012
 Agreement Amount: \$13,000

PART I Agreement Totals

	<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$ -	-	-
2. Current year stub period	13,000	13,000	-
3. Adjustments	-	-	-
4. Per Financial Statements - SAO's	<u>13,000</u>	<u>13,000</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>13,000</u>	<u>13,000</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 SA 2-12-110 - Federal		100.00%	100.00%	13,000	13,000	-
16. All other		-	-	-	-	-
17.						
18. Totals		<u>100.00%</u>	<u>100.00%</u>	<u>\$ 13,000</u>	<u>13,000</u>	<u>-</u>

See accountant's compilation report.

Agreement Settlement Form (ASF)
Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2012
 Funding Department: Department of Health and Human Services CDC
 Agreement Number: 12-677A
 Agreement Period: 7/1/2011 - 6/30/2012
 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	5,000	5,000	-

Agreement Adjustments

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

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 12-677A - State	100.00%	100.00%	5,000	5,000	-
16.	-	-	-	-	-
17.					
18. Totals	100.00%	100.00%	\$ 5,000	5,000	-

See accountant's compilation report.

Agreement Settlement Form (ASF)

Actual

Community Agency: City of Portland, Maine
 Fiscal Year End: June 30, 2012
 Funding Department: Department of Health and Human Services CDC
 Agreement Number: 12-383
 Agreement Period: 7/1/2011 - 6/30/2012
 Agreement Amount: \$366,632

PART I Agreement Totals

		<u>Revenue</u>	<u>Expense</u>	<u>Balance</u>
1. Prior year stub period	\$	-	-	-
2. Current year stub period		359,140	359,140	-
3. Adjustments		-	-	-
4. Per Financial Statements - SAO's		<u>359,140</u>	<u>359,140</u>	-

Agreement Adjustments

5. Remove sub recipient funds dollar for dollar		(6,840)	(6,840)	-
6. Remove sub recipient funds dollar for dollar		(61,698)	(61,698)	-
7. Remove sub recipient funds dollar for dollar		(11,571)	(11,571)	-
8. Remove sub recipient funds dollar for dollar		(69,905)	(69,905)	-
9.				
10.				
11.				
12.				
13. Total adjustments		<u>(150,014)</u>	<u>(150,014)</u>	-
14. Totals available for cost sharing		<u>209,126</u>	<u>209,126</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 12-383 - Federal		100.00%	100.00%	209,126	209,126	-
16. All other		-	-	-	-	-
17.						
18. Totals		<u>100.00%</u>	<u>100.00%</u>	<u>\$ 209,126</u>	<u>209,126</u>	-

See accountant's compilation report.