

**KENNEBEC VALLEY COMMUNITY ACTION
PROGRAM**

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

September 30, 2008



REPORT ON SCHEDULES OF AGREEMENT OPERATIONS

To the Board of Directors
Kennebec Valley Community Action Program

We have audited the special purpose schedules of agreement operations of Kennebec Valley Community Action Program (a Maine nonprofit organization) as of September 30, 2008. This report is the responsibility of the Organization's management. Our responsibility is to express an opinion on these special purpose reports 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 schedules of agreement operations are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedules 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 schedules of agreement operations. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special purpose schedules of agreement operations were prepared for the purpose of complying with the *Maine Uniform Accounting and Auditing Practices for Community Agencies*. The schedules are a presentation of grant revenues, expenditures, and balances of Kennebec Valley Community Action Program'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 Organization's revenues and expenses.

In our opinion, the special purpose reports referred to above presents fairly, in all material respects, the revenues, expenditures and balances of Kennebec Valley Community Action Program's agreements with the Department as of September 30, 2008, in accordance with *Maine Uniform Accounting and Auditing Practices for Community Agencies*.

This report is intended solely for the information and use of the Board of Directors, management, others within the Organization 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.

Gibson, Leclair & Martin, LLC

February 24, 2009
Augusta, Maine

KENNEBEC VALLEY COMMUNITY ACTION PROGRAM
 Schedule of Agreement Operations
 Department of Health & Human Services
 Year ended September 30, 2008

Department: Bureau/Agency: Agreement Number: Agreement Total: Program Name:	DHHS CFS 08-4004A \$424,825 KV Van Transportation		DHHS CFS 08-8020 \$35,511 Skill Builders		DHHS CFS 08-8020 \$10,000 Parent Talk		DHHS CFS 08-8210A \$8,949 CA/N Councils Somerset		DHHS CFS 08-8210A \$12,499 CA/N Councils Kennebec		DHHS CFS 08-10288 \$42,830 Child Care Quality Certification		DHHS CFS 08-10288 \$459,723 Child Care Slots		DHHS CFS 08-10288 \$7,855 Child Care Family CC Admin.		DHHS CFS 08-10288 \$13,586 Eligibility & Reporting		DHHS CFS 07-1406A \$397,562 State Head Start		DHHS CFS 08-1406 \$406,843 State Head Start		DHHS ECS FP-08-042 Child & Adult Care Food Program		(Memo Only) Total page
	Final (a) unit	Final (b) cost	Final (a) unit	Final (b) cost	Final (a) unit	Final (b) cost	Final (a) unit	Final (b) cost	Final (a) unit	Final (b) cost	Final (a) unit	Final (b) cost	Final (a) unit	Final (b) cost	Final (a) unit	Final (b) cost	Final (a) unit	Final (b) cost	Final (a) unit	Final (b) cost	Final (a) unit	Final (b) cost			
Agreement Term:	10-01-07 to 09-30-08	10-01-07 to 09-30-08	10-01-07 to 09-30-08	10-01-07 to 09-30-08	10-01-07 to 09-30-08	10-01-07 to 09-30-08	10-01-07 to 09-30-08	10-01-07 to 09-30-08	10-01-07 to 09-30-08	10-01-07 to 09-30-08	10-01-07 to 09-30-08	10-01-07 to 09-30-08	10-01-07 to 09-30-08	10-01-07 to 09-30-08	10-01-07 to 09-30-08	10-01-07 to 09-30-08	10-01-07 to 09-30-08	10-01-07 to 09-30-08	10-01-07 to 09-30-08	10-01-07 to 09-30-08	10-01-07 to 09-30-08	10-01-07 to 09-30-08			
Basis of Settlement:	unit	cost	unit	cost	unit	cost	unit	cost	unit	cost	unit	cost	unit	cost	unit	cost	unit	cost	unit	cost	unit	cost			
Status:	Final (a)	Final (b)	Final (a)	Final (b)	Final (a)	Final (b)	Final (a)	Final (b)	Final (a)	Final (b)	Final (a)	Final (b)	Final (a)	Final (b)	Final (a)	Final (b)	Final (a)	Final (b)	Final (a)	Final (b)	Final (a)	Final (b)			
Internal Program Number:	318	133	422	150	170	170	150	170	170	170	502	502	502	502	502	502	502	502	510	510	510	532			
Revenues:																									
Agreement-Federal (C)	\$ 104,267	-	-	-	-	-	-	-	-	-	42,830	377,788	7,855	13,586	-	-	-	-	-	-	-	95,104	660,016		
Agreement-State (C)	320,558	35,511	10,000	8,949	12,499	12,499	8,949	12,499	12,499	12,499	81,935	81,935	-	-	-	-	-	-	-	-	401,843	871,295			
Other	-	-	-	-	-	-	-	-	-	-	-	86,527	-	-	-	-	-	-	-	-	-	58	86,585		
Total revenues	424,825	35,511	10,000	8,949	12,499	12,499	8,949	12,499	12,499	12,499	546,250	546,250	7,855	13,586	-	-	-	-	-	-	406,843	95,162	1,617,896		
Expenditures:																									
Personnel:																									
Salaries and wages	-	23,077	5,993	4,716	7,019	7,019	4,716	7,019	7,019	7,019	-	-	5,169	-	-	-	-	-	-	-	-	-	54,914		
Fringe benefits	-	4,292	770	830	1,567	1,567	830	1,567	1,567	1,567	-	-	1,498	-	-	-	-	-	-	-	-	-	11,547		
Equipment purchases:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Subrecipient awards:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
All Other:																									
Occupancy expense	-	616	655	1,012	700	700	1,012	700	700	700	-	-	-	-	-	-	-	-	-	-	-	-	2,983		
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Heat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Telephone	-	178	178	347	308	308	347	308	308	308	-	-	-	-	-	-	-	-	-	-	-	-	1,011		
Materials & supplies	-	158	594	61	82	82	61	82	82	82	-	-	-	-	-	-	-	-	-	-	-	-	8,362		
Staff travel	-	1,825	301	485	360	360	485	360	360	360	-	-	-	-	-	-	-	-	-	-	-	-	2,971		
Bonding & insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Depreciation	-	56	56	85	85	85	85	85	85	85	-	-	-	-	-	-	-	-	-	-	-	-	197		
Administration	-	5,308	1,378	1,085	1,614	1,614	1,085	1,614	1,614	1,614	-	-	1,189	-	-	-	-	-	-	-	-	-	12,630		
Other	-	-	75	328	850	850	328	850	850	850	-	-	-	-	-	-	-	-	-	-	-	-	1,253		
Units of service	497,318	35,511	10,000	8,949	12,499	12,499	8,949	12,499	12,499	12,499	42,830	546,250	7,855	13,586	-	-	-	-	-	-	401,843	95,162	1,596,989		
Total expenditures	497,318	35,511	10,000	8,949	12,499	12,499	8,949	12,499	12,499	12,499	42,830	546,250	7,855	13,586	-	-	-	-	-	-	403,352	95,162	1,692,856		
Net activities	(72,493)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,958)	3,491	(74,960)		
Beginning balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,958	-	5,958		
Ending balance	\$ (72,493)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,491	-	(69,002)		

See auditor's report on Schedules of Agreement Operations.

(a) Major programs for auditing purposes.
 (b) Non-major programs for auditing purposes.
 (c) Agreement revenues are presented at the higher of grant revenue earned or grant revenue received.

KENNEBEC VALLEY COMMUNITY ACTION PROGRAM
Schedule of Agreement Operations
Department of Health & Human Services
Year ended September 30, 2008

Department:	DHHS	DHHS	
Bureau/Agency:	CDC	CDC	
Agreement Number:	CDC-07-063	CFS-09-1619	
Agreement Total:	\$1,321,762	\$680,881	
Program Name:	Healthy Families	Healthy Families	
Agreement Term:	07-01-06 to 06-30-08	07-01-08 to 06-30-09	
Basis of Settlement:	cost		(Memo Only)
Status:	Final (a)	Interim (a)	Total
Internal Program Number:	165	165	this page
Revenues:			
Agreement-Federal (c)	\$ -	-	-
Agreement-State (c)	515,645	154,647	670,292
MaineCare	195,082	49,184	244,266
Other	-	-	-
Total revenues	710,727	203,831	914,558
Expenditures:			
Personnel:			
Salaries and wages	393,121	128,783	521,904
Fringe benefits	99,510	27,803	127,313
Equipment purchases:	-	-	-
Subrecipient awards:	-	-	-
All Other:			
Occupancy expense	19,944	6,244	26,188
Maintenance	30	-	30
Telephone	7,138	2,714	9,852
Materials & supplies	32,059	545	32,604
Staff travel	23,148	8,045	31,193
Depreciation	2,047	-	2,047
Administration	90,418	29,620	120,038
Other	4,640	77	4,717
Units of service	-	-	-
Total expenditures	672,055	203,831	875,886
Net activities	38,672	-	38,672
Beginning balance	-	-	-
Ending balance	\$ 38,672	-	38,672

See auditor's report on schedules of agreement operations.

- (a) Major programs for auditing purposes.
- (b) Non-major programs for auditing purposes.
- (c) Agreement revenues are presented at the higher of grant revenue earned or grant revenue received.

KENNEBEC VALLEY COMMUNITY ACTION PROGRAM
 Schedule of Agreement Operations
 Department of Transportation Programs
 Year ended September 30, 2008

Department: Bureau/Agency: Agreement Number:	DOT Passenger Transportation ME-16-0027/ME-16-0028 ME-16-0029/ME-16-0030 \$181,386 FTA 49 U.S.C. 5310 PIN #007558.22/10413.00 PIN #010413.00/011742.00 12-17-07 to 12-16-12		DOT Passenger Transportation ME-16-0030/3ME-16-0031 \$45,234 FTA 49 U.S.C. 5309 PIN #11742-11741 07-01-08 to 07-13-13		DOT Passenger Transportation ME-16-X039 \$59,982 FTA -49 U.S.C.5311 PIN #13292.00 07-01-07 to 06-30-09		DOT Passenger Transportation ME-16-X040 \$367,056 FTA Nonurbanized Area PIN #13329.01 07-01-07 to 06-30-09		DOT Passenger Transportation ME-16-X041 \$383,481 FTA Nonurbanized Area PIN #016278.00-01 07-01-08 to 06-30-10		DOT Passenger Transportation ME-16-X040 RTAP \$1,750 FTA Nonurbanized Area PIN #13329.00 07-01-07 to 06-30-08		(Memo Only) Total this page
	lease Final (a) 303	lease Final (b) 328	cost Interim (b) 300	cost Interim (e) 305	cost Interim (b) 306	cost Final (b) 318	496,937						
Revenues:													
Agreement-Federal (c)	\$ 161,232	40,208	28,838	246,006	19,311	1,342	496,937						
Agreement-State (c)	20,154	5,026	-	32,486	2,344	-	60,010						
Other program income	-	-	-	102,349	2,483	-	104,832						
Other	20,154	5,026	-	-	-	-	25,180						
Total revenues	201,540	50,260	28,838	380,841	24,138	1,342	686,959						
Expenditures:													
Salaries and wages	-	-	-	194,949	15,366	-	210,315						
Fringe benefits	-	-	-	45,361	1,979	-	47,340						
Consultant fees	-	-	-	-	-	-	-						
Equipment purchases	201,540	50,260	-	-	-	-	251,800						
Equipment rental	-	-	-	-	-	-	-						
Occupancy expense	-	-	-	6,855	-	-	6,855						
Maintenance	-	-	-	31,599	694	-	32,293						
Telephone	-	-	-	1,080	-	-	1,080						
Materials & Supplies	-	-	-	45,226	-	-	45,226						
Staff travel	-	-	-	1,024	-	-	1,024						
Other travel	-	-	-	8,743	-	-	8,743						
Bonding & Insurance	-	-	-	-	-	-	-						
Depreciation	-	-	-	401	-	-	401						
Administration	-	-	-	42,274	6,099	-	48,373						
Other	-	-	28,838	3,329	-	1,342	33,509						
Units of service	-	-	-	-	-	-	-						
Total expenditures	201,540	50,260	28,838	380,841	24,138	1,342	686,959						
Net activities	-	-	-	-	-	-	-						
Beginning balance	-	-	-	-	-	-	-						
Ending balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

See auditor's report on schedules of agreement operations.

- (a) Major programs for auditing purposes.
- (b) Non-major programs for auditing purposes.
- (c) Agreement revenues are presented at the higher of grant revenue earned or grant revenue received.

KENNEBEC VALLEY COMMUNITY ACTION PROGRAM
Notes to Schedule of Agreement Operations
Year ended September 30, 2008

INTEREST INCOME

Any interest income earned on agreement funds received as advances is reported on the schedules of agreement operations under other income. In accordance with OMB A-110 and the *Maine Uniform Accounting and Auditing Practices for Community Agencies* (MAAP), the Organization returns any interest earned in excess of \$250 to the Department at the time of final agreement settlement, if not previously approved by the funding source to be used in the appropriate programs as a source of revenue to cover program costs.

BAD DEBT EXPENSE

The Organization does not maintain an allowance for uncollectible accounts receivable, since management believes all accounts receivable are collectible. There were no charges to any of the MAAP agreements on the schedules of agreement operations for uncollectible amounts or bad debts.

INTEREST EXPENSE

Short-term - The Organization maintains lines of credit for occasional cash-flow use. In accordance with the Department MAAP Exceptions to OMB Circulars, interest on short-term cash flows loans is allowable when they are related to the agreement. No interest expense was incurred during the current fiscal year related to MAAP agreements, and no short-term interest expense is included on the schedules of agreement operations.

Long-term - The Organization pays interest expense monthly as part of mortgages on various properties. The mortgages on all except two properties were assumed after September, 1995, and the related interest expense is deemed to be an allowable cost for federal and state grant purposes. Of the two remaining properties with mortgages that were assumed prior to September, 1995, no interest expense was charged to agreements that fall under MAAP or that are included on the schedules of agreement operations, but instead are charged against the Organization's discretionary funds.

TRAVEL

Travel reimbursement rates for allowable mileage charged to agreements funded by the Department does not exceed the reimbursable rate for state employees. The Board of Directors has directed management to establish a mileage reimbursement rate that mirrors that of the State for the purpose of compliance, and also to adequately reimburse staff for their travel.



**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
DEPARTMENT AGREEMENT AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH THE *MAINE UNIFORM ACCOUNTING AND AUDITING
PRACTICES FOR COMMUNITY AGENCIES***

To the Board of Directors
Kennebec Valley Community Action Program

Compliance

We have audited the compliance of Kennebec Valley Community Action Program (a Maine nonprofit organization) 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 agreements for the year ended September 30, 2008. Kennebec Valley Community Action Program's major Department agreements are identified in the accompanying schedules of agreement operations. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major Department agreements is the responsibility of Kennebec Valley Community Action Program's management. Our responsibility is to express an opinion on Kennebec Valley Community Action Program'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 agreement occurred. An audit includes examining, on a test basis, evidence about Kennebec Valley Community Action Program'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 on Kennebec Valley Community Action Program's compliance with those requirements.

In our opinion, Kennebec Valley Community Action Program complied, in all material respects, with the requirements referred to above that are applicable to its major Department agreements for the year ended September 30, 2008.

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
DEPARTMENT AGREEMENT 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 Kennebec Valley Community Action Program is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to Department agreements. In planning and performing our audit, we considered Kennebec Valley Community Action Program's internal control over compliance with requirements that could have a direct and material effect on a major Department agreement in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 Organization's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a Department agreement on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a Department agreement such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a Department agreement that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a Department agreement will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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.

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
DEPARTMENT AGREEMENT AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH THE *MAINE UNIFORM ACCOUNTING AND AUDITING
PRACTICES FOR COMMUNITY AGENCIES*, CONTINUED**

This report is intended solely for the information and use of management, the Board of Directors, others within the Organization, 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.

Gibson, F. Clair & Martini, LLC

February 24, 2009
Augusta, Maine

KENNEBEC VALLEY COMMUNITY ACTION PROGRAM
Schedule of Findings and Questioned Costs
September 30, 2008

NONE

KENNEBEC VALLEY COMMUNITY ACTION PROGRAM
Status of Prior Year Findings and Questioned Costs
September 30, 2008

#2007-1 - Standards for Bonding
Agreements

All

Criteria

Maine Uniform Accounting and Auditing Practices for Community Agencies requires community agencies maintain a fidelity bond covering all employees who handle funds, with liability coverage in the amount of 20% of their gross annual budget or the total amount of the largest grant, whichever is less.

Conditions Found, Effects, and Recommendations

During the year ending September 30, 2007, Kennebec Valley Community Action Program's employee bonding coverage was \$500,000. We determined that the Organization should maintain at least enough coverage to equal its largest agreement, which currently is Kennebec Healthy Families (#CDC-07-063). That agreement's amount for a twelve-month period was \$660,881. Therefore, the coverage during the year did not meet the minimum requirements of MAAP. We recommend that the coverage be increased to at least \$700,000 in order to have coverage that will satisfy the requirement.

Questioned Costs

None

Management Response

The agency has increased their bonding insurance level to \$750,000 in order to meet the requirement established by the *Maine Uniform Accounting and Auditing Practices for Community Action Agencies*.

Status

Resolved. As noted above in the Management Response, the Organization's liability limit on its employee theft policy was increased to \$750,000.

**COMPILED
AGREEMENT
SETTLEMENT
FORMS**



Independent Accountant's Report

To the Board of Directors
Kennebec Valley Community Action Program

We have compiled the accompanying agreement settlement forms for Kennebec Valley Community Action Program as of and for the year ended September 30, 2008 in accordance with standards for accounting and review services established by the American Institute of Certified Public Accountants and the *Maine Uniform Accounting and Auditing Practices for Community Agencies*.

Our compilation was limited to presenting in the form prescribed by the State Department of Health and Human Services and Department of Transportation under *Maine Uniform Accounting and Auditing Practices for Community Agencies* information that is the representation of the management of Kennebec Valley Community Action Program. We have not audited or reviewed the agreement settlement forms referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The agreement settlement forms are presented in accordance with the requirements of the Department and MAAP, which differ from accounting principles generally accepted in the United States of America. Accordingly, the agreement settlement forms are not designed for those who are not informed about such differences.

Gibson, Leclair & Martin, LLC

February 24, 2009
Augusta, Maine

AGREEMENT SETTLEMENT FORM (ASF)

Actual

Community Agency: Kennebec Valley Community Action Program
 Fiscal Year End: September 30, 2008
 Department/Bureau: DHHS
 Agreement Number: CFS-08-4004A
 Agreement Period: October 1, 2007 to September 30, 2008
 Agreement Amount: \$424,825
 Program Name: Transportation Services

A. ACTUAL UNITS PROVIDED AT THE APPROVED UNIT RATE

Unit of Measure		# of Units Provided per Service Reports	Rate per Unit	Units x Rate
Service Name-SPECIAL	Code			
Transportation	TAP	17,335	0.68	\$ 11,787.80
	TAO	3,616	6.31	\$ 22,816.96
	TAB	309	10.00	\$ 3,090.00
	TVV	623,077	0.40	\$ 249,230.80
	TVV	189,049	0.42	\$ 79,400.58
	TVO	18,721	6.31	\$ 118,129.51
	TVF	51,853	0.20	\$ 10,370.60
	TVF	11,864	0.21	\$ 2,491.44
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
Total Amount:				\$ 497,317.69

B. SETTLEMENT

a. Total Amount from Section A:	497,317.69	h. If f is greater than g , Amount due the Agency is (f - g):	0.00
b. Adjustments:		i. If g is greater than f , Amount due the CSC is (g - f):	0.00
(1) Cash Local Share Match Funds**:		*Include all units purchased with CSC Funds, Local Share Funds, CSC Client Fees and	
(2) In-Kind Local Share Match Funds**:		** Certified Local Share Match from Rider A of the agreement.	
(3) CSC Client Fees (Actual Receipts):		CSC Cash Reimbursable Amount = the Agreement Amount from Rider B, Page 1.	
c. Total Adjustments (add Lines 1 thru 3):	0.00		
d. Total Adjusted Amount (a - c):	497,317.69		
e. CSC Cash Reimbursable Amount:	424,825.00		
f. Enter Lesser Amount, d or e :	424,825.00		
g. Total CSC Payments Received to Date:	424,825.00		

See accountant's compilation report.

Notes:

None

Agreement Settlement Form (ASF)
Actual

Community Agency: Kennebec Valley Community Action Program
 Fiscal Year End: September 30, 2008
 Department/Bureau: DHHS
 Agreement Number: CFS-08-8020
 Agreement Period: October 1, 2007 to September 30, 2008
 Agreement Amount: \$35,511
 Program Name: Skill Builders

A. TOTAL INCOME/EXPENSES (ACTUAL)	Income	Expense	Balance
	\$ 35,511	\$35,511	-
B. ADJUSTMENTS TO INCOME/EXPENSES			
Add:			
Accrue Balance of Cash Local Share Match Funds (Rider A)	-		-
Accrue Balance of In-Kind Local Share Match Funds (Rider A)			-
Accrue Balance of Unrestricted Agency Funds			-
Subtract			
Restricted Income Applied Against Restricted Expense (list items)			-
DHHS Client Fee Income Against Expense (dollar for dollar)			-
Medicaid Income Against Medicaid Expense (dollar for dollar)			-
Fee For Service Income Against Expense (dollar for dollar)			-
Non-Matching In-Kind Income Against Expense (dollar for dollar)			-
Medicare Income			-
Other Funding			-
C. TOTAL ADJUSTMENTS (can be positive or negative)	-		-
D. TOTAL AVAILABLE FOR COST SHARING (Subtract Total Adjustments)	35,511	35,511	-

E. COST SHARING

	Available Contract Income	% of Total Available Income	Available Income	Allocated Expense	Balance (+ or -)
Agreement Amount - State/Federal	\$35,511	100.00%	35,511	35,511	-
Total All Other Available Income	-	-	-	-	-
Total	\$35,511	100.00%	35,511	35,511	-

F. SETTLEMENT

a. Total DHHS Available Income:	\$35,511	e. If c is greater than d, amount due	
b. Total DHHS Allocated Expense:	\$35,511	agency is (c-d)	
c. Enter lesser amount (a or b)	\$35,511	f. If d is greater than c, amount due	
d. Total Payments Received to Date from DHHS	\$35,511	DHHS is (d-c)	

See accountant's compilation report.

Notes:

None

Agreement Settlement Form (ASF)
Actual

Community Agency: Kennebec Valley Community Action Program
 Fiscal Year End: September 30, 2008
 Department/Bureau: DHHS
 Agreement Number: CFS-08-8020
 Agreement Period: October 1, 2007 to September 30, 2008
 Agreement Amount: \$10,000
 Program Name: Parent Talk

A. TOTAL INCOME/EXPENSES (ACTUAL)	Income	Expense	Balance
	\$ 9,761.33	\$10,000.00	(\$238.67)
B. ADJUSTMENTS TO INCOME/EXPENSES			
Add:	\$238.67	-	\$238.67
Accrue Balance of Cash Local Share Match Funds (Rider A)			-
Accrue Balance of In-Kind Local Share Match Funds (Rider A)			-
Accrue Balance of Unrestricted Agency Funds			-
Subtract			-
Restricted Income Applied Against Restricted Expense (list items)			-
DHHS Client Fee Income Against Expense (dollar for dollar)			-
Medicaid Income Against Medicaid Expense (dollar for dollar)			-
Fee For Service Income Against Expense (dollar for dollar)			-
Non-Matching In-Kind Income Against Expense (dollar for dollar)			-
Medicare Income			-
Other Funding	-	-	-
C. TOTAL ADJUSTMENTS (can be positive or negative)	\$238.67	-	\$238.67
D. TOTAL AVAILABLE FOR COST SHARING (Subtract Total Adjustments)	\$10,000.00	\$10,000.00	-

E. COST SHARING

	Available Contract Income	% of Total Available Income	Available Income	Allocated Expense	Balance (+ or -)
Agreement Amount - State/Federal	\$10,000.00	100.00%	\$10,000.00	\$10,000.00	-
Total All Other Available Income	-	-	-	-	-
Total	\$10,000.00	100.00%	\$10,000.00	\$10,000.00	-

F. SETTLEMENT

a. Total DHHS Available Income:	\$10,000.00	e. If c is greater than d, amount due	238.67
b. Total DHHS Allocated Expense:	\$10,000.00	agency is (c-d)	238.67
c. Enter lesser amount (a or b)	\$10,000.00	f. If d is greater than c, amount due	
d. Total Payments Received to Date from DHHS	\$9,761.33	DHHS is (d-c)	

See accountant's compilation report.

Notes:

None

Agreement Settlement Form (ASF)
Actual

Community Agency: Kennebec Valley Community Action Program
 Fiscal Year End: September 30, 2008
 Department/Bureau: DHHS
 Agreement Number: CFS-08-8210A
 Agreement Period: October 1, 2007 to June 30, 2008
 Agreement Amount: \$8,949
 Program Name: Somerset Family Enrichment Council

A. TOTAL INCOME/EXPENSES (ACTUAL)	Income	Expense	Balance
	8,949	8,949	-
B. ADJUSTMENTS TO INCOME/EXPENSES			
Accrue Balance of Agreement Amount			-
Accrue Balance of Cash Local Share Match Funds (Rider A)			-
Accrue Balance of In-Kind Local Share Match Funds (Rider A)			-
Accrue Balance of Unrestricted Agency Funds			-
Non-Allowable Expense (not funded by restricted income - list items)			-
Restricted Income Applied Against Restricted Expense (list items)			-
DHHS Client Fee Income Against Expense (dollar for dollar)			-
Medicaid Income Against Medicaid Expense (dollar for dollar)			-
Fee For Service Income Against Expense (dollar for dollar)			-
Non-Matching In-Kind Income Against Expense (dollar for dollar)			-
Medicare Income			-
Other Funding			-
C. TOTAL ADJUSTMENTS (can be positive or negative)	-	-	-
from Total Income/Expense (A.)	8,949	8,949	-

E. COST SHARING

	Available Contract Income	% of Total Available Income	Available Income	Allocated Expense	Balance (+ or -)
Agreement Amount - State/Federal	8,949	100.00%	8,949	8,949	-
Total All Other Available Income	-	0.00%	-	-	-
Total	8,949	100.00%	8,949	8,949	-

F. SETTLEMENT

a. Total DHHS Available Income:	8,949	e. If c is greater than d, amount due agency	
b. Total DHHS Allocated Expense:	8,949	is (c-d)	-
c. Enter lesser amount (a or b)	8,949	f. If d is greater than c, amount due DHHS	
d. Total Payments Received to Date from DHHS	8,949	is (d-c)	

See accountant's compilation report.

Notes:

None

Agreement Settlement Form (ASF)
Actual

Community Agency: Kennebec Valley Community Action Program
 Fiscal Year End: September 30, 2008
 Department/Bureau: DHHS
 Agreement Number: CFS-08-8210A
 Agreement Period: October 1, 2007 to June 30, 2008
 Agreement Amount: \$12,499
 Program Name: Kennebec Family Enrichment Council

A. TOTAL INCOME/EXPENSES (ACTUAL)	Income	Expense	Balance
	12,499	12,499	-
B. ADJUSTMENTS TO INCOME/EXPENSES			
Accrue Balance of Agreement Amount			-
Accrue Balance of Cash Local Share Match Funds (Rider A)			-
Accrue Balance of In-Kind Local Share Match Funds (Rider A)			-
Accrue Balance of Unrestricted Agency Funds			-
Non-Allowable Expense (not funded by restricted income - list items)			-
Restricted Income Applied Against Restricted Expense (list items)			-
DHHS Client Fee Income Against Expense (dollar for dollar)			-
Medicaid Income Against Medicaid Expense (dollar for dollar)			-
Fee For Service Income Against Expense (dollar for dollar)			-
Non-Matching In-Kind Income Against Expense (dollar for dollar)			-
Medicare Income			-
Other Funding			-
C. TOTAL ADJUSTMENTS (can be positive or negative)	-	-	-
from Total Income/Expense (A.)	12,499	12,499	-

E. COST SHARING

	Available Contract Income	% of Total Available Income	Available Income	Allocated Expense	Balance (+ or -)
Agreement Amount - State/Federal	12,499	100.00%	12,499	12,499	-
Total All Other Available Income	-	0.00%	-	-	-
Total	12,499	100.00%	12,499	12,499	-

F. SETTLEMENT

a. Total DHHS Available Income:	12,499	e. If c is greater than d, amount due agency	
b. Total DHHS Allocated Expense:	12,499	is (c-d)	-
c. Enter lesser amount (a or b)	12,499	f. If d is greater than c, amount due DHHS	
d. Total Payments Received to Date from DHHS	12,499	is (d-c)	

See accountant's compilation report.

Notes:

None

AGREEMENT SETTLEMENT FORM (ASF)

Actual

Community Agency:	Kennebec Valley Community Action Program
Fiscal Year End:	September 30, 2008
Funding Department	DHHS
Agreement Number DHHS:	CFS-08-1028B
Agreement Period:	October 1, 2007 to September 30, 2008
Agreement Amount:	\$494,750
Program/Service:	Subsidized Child Care Slots/E&R/PI/FNS

A. ACTUAL UNITS PROVIDED AT THE APPROVED UNIT RATE

Unit of Measure		# of Units required per Agreement	# of Units Provided per Service Reports	Rate per Unit	Units x Rate
Service Name	County				
Center					
Infants	Kennebec	10	10.00	158.00	1,580.00
Toddlers	Kennebec	62	198.50	150.00	29,775.00
Preschool	Kennebec	1188.68	1,119.75	120.00	134,370.00
School Age	Kennebec	353	678.00	100.00	67,800.00
Family Child Care					
Infants	Kennebec	30	65.00	125.00	8,125.00
Toddlers	Kennebec	150	109.00	115.00	12,535.00
Preschool	Kennebec	74	115.00	100.00	11,500.00
School Age	Kennebec	-	-	95.00	-
Center					
Infants	Somerset	204	337.00	155.00	52,235.00
Toddlers	Somerset	986	1,149.00	145.00	166,605.00
Preschool	Somerset	549.76	748.25	120.00	89,790.00
School Age	Somerset	110	123.75	108.00	13,365.00
Family Child Care					
Infants	Somerset	34	87.00	110.00	9,570.00
Toddlers	Somerset	343.17	461.00	107.00	49,327.00
Preschool	Somerset	355	436.00	100.00	43,600.00
School Age	Somerset	-	-	85.00	-
Total Amount:					690,177.00

B. ELIGIBILITY AND REPORTING FUNDS *If % of Units Delivered is less than 75%, must complete Section C-2*

	E & R Funds per agreement	Total Units Required	Total Units Reported	% of Units Delivered	Total E & R Funds Earned (Amount X %)
Child Care Services		4450	5637	127%	-

C. SETTLEMENT

Section 1 Direct Service Funds			Section 2 Eligibility and Reporting Funds		
a. Total Amount from Section A:	690,177.00		a. Total Amount from Section B:	13,586.00	
b. Parent Co-pay Received	83,834.00		b. Total E & R Funds Received:	13,586.00	
c. Net reimbursement from Dept (a. - b.)	606,343.00		c. Amount due DHHS:	-	
d. DHHS Direct Service Funds (Rider B. 2.d)	459,723.00				
e. Enter Lesser Amount of c. or d.	459,723.00				
f. Total DHHS Payment Received to Date	456,893.00				
g. Amt. (due DHHS) due Agency (e-f)	2,830.00				
Section 3: Program Improvement Funds and Family CC Home Admin. Funds			Section 4 Summary of Agreement Settlement Forms		
P I Revenue	13,586.00	Balance	Program Improvement	-	-
P I Expense	13,586.00	0.00	Family Network Sup	-	-
Family CC Admin Revenue & Expense	7,855.00	Balance	F1 ASF	-	-
		0.00	F1a ASF-Sec.C1	-	-
			F1a ASF-Sec.C2	-	-
				-	-
			TOTAL DUE	-	-

See accountant's compilation report.

Notes:

None

AGREEMENT SETTLEMENT FORM (ASF)

Actual

Community Agency: Kennebec Valley Community Action Program
Fiscal Year End: September 30, 2008
Funding Department: DHHS
Agreement # DHHS: CFS-08-1028B
Agreement Period: October 1, 2007 to September 30, 2008
Agreement Amount: \$42,830
Program/Service: Quality Certification

(1) Service Name and County	(2) Quality Units Enter # of Units from Rider F-1a eligible for 10% Differential (FTE's)	(3) Substantial Progress Units Enter # of Units from Rider F-1a eligible for 5% Differential (FTE's)	(4) DHHS Approved Rate Enter Rate from Form 6 Service Summary	(5) Quality Units Amount Earned Column #2-Units multiplied by Column #4-Rate	(6) Substantial Progress Units Amount Earned Column #3-Units multiplied by Column #4-Rate	(7) Amount of Quality Certification Funds Column #5 multiplied by 10%	(8) Amount of Substantial Progress Funds Column #6 multiplied by 5%
Center: Kennebec							
Infant Care	10		158.00	1,580.00		158.00	
Toddler Care	198.5		150.00	29,775.00		2,977.50	
Preschool Care	1119.75		120.00	134,370.00		13,437.00	
School age Care	432.75		100.00	43,275.00		4,327.50	
Family: Kennebec							
Infant Care	65		125.00	8,125.00		812.50	
Toddler Care	109		115.00	12,535.50		1,253.50	
Preschool Care	115		100.00	11,500.00		1,150.00	
School age Care	-		95.00	-		-	
Center: Somerset							
Infant Care	337		155.00	52,235.00		5,223.50	
Toddler Care	1149		145.00	166,605.00		16,660.50	
Preschool Care	748.25		120.00	89,790.00		8,979.00	
School age Care	-		108.00	-		-	
Family: Somerset							
Infant Care	87		110.00	9,570.00		957.00	
Toddler Care	461		107.00	49,327.00		4,932.70	
Preschool Care	436		100.00	43,600.00		4,360.00	
School age Care	-		85.00	-		-	
A. Total Quality Certification Funds and/or Substantial Progress Funds Earned:						65,228.70	
SETTLEMENT							
B. Amount of Quality Certification and/or Substantial Progress Funds Available (Rider B, Page 1, Section 2.b)						\$ 42,830.00	
C. Enter Lesser Amount (A or B)						\$ 42,830.00	
D. Amount of Quality Certification and/or Substantial Progress Funds Received to Date from DHHS:						\$ 42,830.00	
E. If C is greater than D, Amount due Provider (C - D)						\$ -	
F. If D is greater than C, Amount due DHHS (D - C)						\$ -	

Notes: See accountant's compilation report.

None

Agreement Settlement Form (ASF)
Actual

Community Agency:	Kennebec Valley Community Action Program
Fiscal Year End:	September 30, 2008
Department/Bureau:	DHHS
Agreement Number:	CFS-07-1406A
Agreement Period:	October 1, 2006 to November 30, 2007
Agreement Amount:	\$397,562
Program Name:	Head Start

<u>Total State Agreement Units Projected:</u>	384
Total State Units Required:(90% of projected)	346
Total State Units Provided:	878
Actual % of Projected Units Provided:	229%

<u>Head Start Collaboration Grant Funds</u>	Revenues	\$ 6,000
	Expenditures	<u>6,000</u>
	Balance	<u><u>\$ -</u></u>

See accountant's compilation report.

Notes

Per agreement, full amount available for units of service of \$391,562 is earned if actual units provided meets or exceeds 346.

Agreement Settlement Form (ASF)
Actual

Community Agency:	Kennebec Valley Community Action Program
Fiscal Year End:	September 30, 2008
Department/Bureau:	DHHS
Agreement Number:	CFS-08-1406
Agreement Period:	October 1, 2007 to September 30, 2008
Agreement Amount:	\$406,843
Program Name:	Head Start

<u>Total State Agreement Units Projected:</u>	778
Total State Units Required:(90% of projected)	700.2
Total State Units Provided:	805
Actual % of Projected Units Provided:	103%

<u>Head Start Collaboration Grant Funds</u>	Revenues	\$ 5,000
	Expenditures	<u>1,509</u>
	Balance	<u>\$ 3,491</u>

See accountant's compilation report.

Notes

1. Per agreement, full amount available for units of service of \$401,843 is earned if actual units provided meets or exceeds 700.2.
2. Remaining agreement amount of \$5,000 is for Maine Head Start Directors. \$1,509 was expended and a carryover request was submitted for the remaining balance of \$3,491.

Agreement Settlement Form (ASF)
Actual

Community Agency:	Kennebec Valley Community Action Program
Fiscal Year End:	September 30, 2008
Department/Bureau:	DHHS
Agreement Number:	FP-08-042
Agreement Period:	October 1, 2007 to September 30, 2008
Agreement Amount:	N/A
Program Name:	Child and Adult Care Food Program

	<u>Prior Year</u>	<u>Current Year</u>	<u>Total</u>
Expenditures:			
Meal Value	\$ -	95,104	95,104
Adjustments to Meals:	-	-	-
Total of Meal Value	\$ -	95,104	95,104

See accountant's compilation report.

Notes

None

**Agreement Settlement Form (ASF)
Actual**

Community Agency: Kennebec Valley Community Action Program
 Fiscal Year End: September 30, 2008
 Department/Bureau: DHHS
 Agreement Number: CFS-08-7004A
 Agreement Period: October 1, 2007 to September 30, 2008
 Agreement Amount: \$403,076
 Program Name: CSBG

A. TOTAL INCOME/EXPENSES (ACTUAL)	Income	Expense	Balance
	\$ 403,076	\$ 403,076	-
B. ADJUSTMENTS TO INCOME/EXPENSES			
Add:			
Accrue Balance of Cash Local Share Match Funds (Rider A)			-
Accrue Balance of In-Kind Local Share Match Funds (Rider A)			-
Accrue Balance of Unrestricted Agency Funds			-
Subtract			
Restricted Income Applied Against Restricted Expense (list items)			-
DHHS Client Fee Income Against Expense (dollar for dollar)			-
Medicaid Income Against Medicaid Expense (dollar for dollar)			-
Fee For Service Income Against Expense (dollar for dollar)			-
Non-Matching In-Kind Income Against Expense (dollar for dollar)			-
Medicare Income			-
Other Funding			-
C. TOTAL ADJUSTMENTS (can be positive or negative)	-	-	-
D. TOTAL AVAILABLE FOR COST SHARING (Subtract Total Adjustments (C.))	\$403,076	\$403,076	-

E. COST SHARING

	Available Contract Income	% of Total Available Income	Available Income	Allocated Expense	Balance (+ or -)
Agreement Amount - State/Federal	\$403,076	100.00%	\$403,076	\$403,076	-
Total All Other Available Income	\$0	-	-	-	-
Total	\$403,076	100.00%	\$403,076	\$403,076	-

F. SETTLEMENT

a. Total DHHS Available Income:	\$403,076	e. If c is greater than d,	
b. Total DHHS Allocated Expense:	\$403,076	amount due agency is (c-d)	
c. Enter lesser amount (a or b)	\$403,076	f. If d is greater than c,	
d. Total Payments Received to Date from DHHS	\$403,076	amount due DHHS is (d-c)	

See accountant's compilation report.

Notes:

None

**Agreement Settlement Form (ASF)
Actual**

Community Agency:	Kennebec Valley Community Action Program
Fiscal Year End:	September 30, 2008
Department/Bureau:	DHHS
Agreement Number:	CDC-07-063
Agreement Period:	July 1, 2006 to June 30, 2008
Agreement Amount:	\$1,321,762
Program Name:	Healthy Families

A. TOTAL INCOME/EXPENSES (ACTUAL) Current & prior years' SAO less prior year in-kind	Income	Expense	Balance
	1,691,129	1,652,457	38,672
B. ADJUSTMENTS TO INCOME/EXPENSES			
Add:			
Accrue Balance of Cash Local Share Match Funds (Rider A)			-
Accrue Balance of In-Kind Local Share Match Funds (Rider A)			-
Accrue Balance of Unrestricted Agency Funds			-
Subtract			
Restricted Income Applied Against Restricted Expense (list items)			-
DHHS Client Fee Income Against Expense (dollar for dollar)			-
MaineCare Income Against MaineCare Expense (dollar for dollar)	(369,367)	(369,367)	-
Fee For Service Income Against Expense (dollar for dollar)			-
Non-Matching In-Kind Income Against Expense (dollar for dollar)			-
Other Funding			-
C. TOTAL ADJUSTMENTS (can be positive or negative)	(369,367)	(369,367)	-
D. TOTAL AVAILABLE FOR COST SHARING (Subtract Total Adjustments (C.) from Total)	1,321,762	1,283,090	38,672

E. COST SHARING

	Available Contract Income	% of Total Available Income	Available Income	Allocated Expense	Balance (+ or -)
Agreement Amount - State funds	\$1,321,762	100.00%	1,321,762	1,283,090	38,672
Total All Other Available Income	-	-	-	-	-
Total	\$1,321,762	100.00%	1,321,762	1,283,090	38,672

F. SETTLEMENT

a. Total DHHS Available Income:	1,321,762	e. If c is greater than d,	
b. Total DHHS Allocated Expense:	1,283,090	amount due agency is (c-d)	
c. Enter lesser amount (a or b)	1,283,090	f. If d is greater than c,	
d. Total Payments Received to Date from DHHS	1,321,762	amount due DHHS is (d-c)	38,672

See accountant's compilation report.

Notes:

Balance was repaid August 28, 2008.

Agreement Settlement Form (ASF)

Actual

Community Agency:	Kennebec Valley Community Action Program
Fiscal Year End:	September 30, 2008
Department/Bureau:	DOT/Passenger Transportation
Agreement Number:	ME-18-X040 RTAP
Agreement Period:	July 1, 2007 - June 30, 2008
Agreement Amount:	\$1,750
Program Name:	FA 49 U.S.C. 5311/PIN #13329.00

	RTAP	Total
Gross Expenditures	\$ 1,342	1,342
Less:		
Contra-Expenditures	-	-
Operating Revenue	-	-
Excess Unrestricted Fed	-	-
Total Deductions	-	-
Net Expenditures/Deficit	1,342	1,342
<u>Federal Share</u>		
Maximum %	100	100
Amount Paid	1,342	1,342
Maximum Amount	1,750	1,750
Over (Under) Maximum	(408)	(408)
<u>State Share</u>		
Maximum %	-	-
Amount Paid	-	-
Maximum Amount	-	-
Over (Under) Maximum	-	-
<u>Summary:</u>		
Federal Over (Under) Paid	(408)	(408)
State Over (Under) Paid	-	-
Total Over (Under) Paid	\$ (408)	(408)

See accountant's compilation report.

Notes:

None