

Instructions for Agreement Closeout Report - Cost Sharing

Purpose

The Agreement Closeout Report is a financial settlement that reconciles total Department agreement payments issued to the provider to the total amount of Department agreement funds earned by the provider. The Report shall correspond to the Rider F-1 Agreement Settlement Form (ASF) Pro Forma - Budget and the settlement method entered in the Rider F-2 Agreement Compliance Section of the agreement. One Agreement Closeout Report must be completed for each Agreement Settlement Form in the agreement. The completion of the Report shall follow the standards contained in MAAP for the Final Agreement Settlement.

Submission

The completed electronic or hand signed Agreement Closeout Report will be submitted to the Agreement Administrator identified in the agreement within the timeframe stated in the agreement. Please submit the report by e-mail attachment. Providers without this capability will submit the report by regular mail. If a balance is due to the provider, the Agreement Administrator will authorize payment after approval of the report. If a balance is due to DHHS, payment will be made at the same time the report is submitted. If no balance is due, then the agreement will be considered closed but is subject to examination by the Division of Audit.

Use

This Agreement Closeout Report will be used to closeout all cost-sharing agreements. If the agreement has one or more sub-recipient agreements, a separate Subrecipient Agreement Closeout Report will be used to settle each Subrecipient Agreement separately. Attach to this Agreement Closeout Report a copy of any separate Subrecipient Agreement Closeout Report prepared in conjunction with it.

Instructions

Use the TAB key to move through the form.

Part I. AGREEMENT TOTALS

1) Actual income and expense per agency records and reports. Enter all actual revenue and expenses as positive amounts. These amounts must reconcile to the fourth quarter financial report. If amounts have changed from original submission, please submit a revised fourth quarter report.

2) Enter Agreement Adjustments. Enter adjustments to revenue and expenses that are required by MAAP and/or the agreement. Enter adjustments as (negative) or positive amounts depending on the type of adjustment that is being made. If the State portion of Certified Seed comes from another source such as a municipality, include that amount in Part I - Agreement Totals, Line 2, NOT in Part II – Agreement Cost Sharing.

The following table indicates how some adjustments must be entered.

Type of Adjustment	Entry on Closeout Report		
	Revenue	Expense	Balance
<ul style="list-style-type: none"> • Removal of fee for service revenue and an equal amount of expenses (for example; MaineCare). 	-	-	
<ul style="list-style-type: none"> • Removal of MaineCare State Certified Seed funds and an equal amount of expenses. (If the State agreement funds are used for Certified Seed, they must be shown as a separate adjustment from the Federal MaineCare revenue received. If you do not know the actual amount of Certified Seed, use this calculation: Total MaineCare amount / the Federal MaineCare percentage x the State MaineCare percentage). 			
<ul style="list-style-type: none"> • Removal of restricted revenue and related expenses which purchase part of the total program. 	-	-	
<ul style="list-style-type: none"> • Removal of revenue and an equal amount of expenses from restricted program funding sources that do not require financial reporting and a settlement. 	-	-	
<ul style="list-style-type: none"> • Removal of subrecipient agreements and related actual expenses not to exceed the subrecipient agreement amount. Amounts not used by a subrecipient must be returned to the funding state agency and will not be absorbed into the contract without a prior budget revision approved by the AA. 	-	-	
<ul style="list-style-type: none"> • Removal of unallowable expenses against designated non-federal funds or non-state funds. 	-	-	
<ul style="list-style-type: none"> • Removal of In-Kind revenue and expenses. 	-	-	
<ul style="list-style-type: none"> • Removal of client fees – program and an equal amount of expenses. 	-	-	
<ul style="list-style-type: none"> • Removal of unallowable expenses not restricted against non-federal funds on the Agreement Settlement Form (ASF) Pro-Forma Budget. 		-	
<ul style="list-style-type: none"> • Include the balance of Department agreement funds not already included in Part I – Agreement Totals, Line 1. (i.e. – include the difference between the agreement award and the revenue actually recognized). 	+		+
<ul style="list-style-type: none"> • Include the balance of additional “unrestricted funds” not already included in Part I – Agreement Totals, Line 1. (i.e. – include the difference between the budgeted “unrestricted” amount and the amount of “unrestricted funds” actually recognized). This represents the commitment made by the agency. 	+		+

3) **Total Agreement Adjustments.** This amount is automatically calculated.

4) **Total Available for Cost Sharing.** This amount is automatically calculated.

Part II. AGREEMENT COST SHARING

5) **Agreement State Funds.** Enter positive amount of agreement state funds (General or Dedicated), minus any portion of these funds that have been used to support any subrecipient agreement amount(s) or any State Certified Seed amount entered in Part I - Agreement Totals, Line 2.

6) **Agreement Federal Funds.** Enter positive amount of agreement federal funds, minus any portion of those funds that have been used to support any subrecipient amount(s) entered in Part I - Agreement Totals, Line 2.

7) **All Other.** This amount is automatically calculated.

8) **Total Available for Cost Sharing.** These amounts are automatically calculated.

Part III. AGREEMENT SETTLEMENT

9) **Agreement Expense.** This amount is automatically calculated.

10) **Agreement Amount.** Total agreement amount from the header.

11) **The Lesser of Line 9 or Line 10.** This amount is automatically calculated.

12) **Amount Received to date from DHHS.** Enter the actual amount of agreement revenue received from DHHS minus sub-recipient amount.

13) **Line 11 minus Line 12.** This amount is automatically calculated.

14) **If Line 13 is +, Amount is due Agency OR if Line 13 is a (-), Amount is due to DHHS.** These amounts are automatically calculated. If Line 13 is zero, no amount is due to the Agency or DHHS.

If an amount is owed to DHHS, submit a check in the amount required, made payable to "Treasurer, State of Maine", Attn: Team 2, DHHS Service Center, 221 State Street, Augusta, ME 04333. In the Agreement Closeout Report "NOTES AND COMMENTS" section, enter the check number, date and amount. Attach a copy of the Agreement Closeout Report to the check. Please include a separate check for interest due from funds paid under the agreement. Enter the agreement number on all checks submitted to the DHHS Service Center.

Important! *Do not send checks to the Agreement Administrator!
Send checks only to the DHHS Service Center. If requested, a copy of
the check may be sent to the Agreement Administrator.*

Part IV. NOTES AND COMMENTS

Enter explanatory notes or comments related to entries on the Agreement Closeout Report. Enter the check number, date and amount of check sent separately to the DHHS Service Center. Enter explanatory notes or comments about separate Subrecipient Agreement Closeout Reports prepared in conjunction with this Agreement Closeout Report.

Instructions and Forms on the Web

These instructions and the Agreement Closeout Report are available on the DHHS website. Go to http://www.maine.gov/dhhs/purchased-services/contract-2011/excel/Agreement_Closeout_Report.XLS.