

An illustration of six diverse people shown in profile, facing right. From top to bottom: a woman with blue hair, a man with dark skin, a man with brown hair, a woman with red hair, a woman with dark skin and braids, and a woman wearing a blue hijab. They are arranged in a slightly overlapping, descending line.

Covid Health Equity Technical Assistance

Agreement Closeout Reports | December 8, 2022


Maine CDC Office of Population Health Equity

Agenda

- ✓ What is the Agreement Closeout Report (ACR)?
 - ✓ Sub-recipient ACRs
- ✓ ACR Components
- ✓ Submitting ACRs
- ✓ Important Reminders
- ✓ Resources

What is an Agreement Closeout Report (ACR)?

- The ACR is the **financial settlement** of the agreement between ME DHHS and the contracting agency, **reconciling revenue earned** by the contracting agency with the **expenses incurred** by that agency to provide contracted services
- A **separate ACR** must be completed for each component in the agreement:
 - ✓ Checking the number of Rider F-1 Pro-Formas
 - ✓ Checking the number of columns on Budget Form 1 (excluding the total column)

| | | |
|---|-------------------|---------|
| Maine Department of Health and Human Services  | Community Agency: | |
| | Program/Service: | |
| | Agreement Number: | |
| | CT Number: | |
| | Component Period: | through |
| Component Amount: | | |


| AGREEMENT CLOSEOUT REPORT - Cost Settled | | | REVENUE | EXPENSE | BALANCE |
|--|--|-------------------|--------------|--------------|---------------|
| <i>(Provider fills orange cells only. See Agreement Closeout Instructions and MAAP)</i> | | | | | |
| PART I - AGREEMENT TOTALS | | | | | |
| <i>Refer to Rider F-1 Pro-Forma Part I for guidance</i> | | | | | |
| 1 | Actual income and expense per agency records and reports | | \$ 10,000.00 | \$ 12,000.00 | ***** |
| 2 | Enter Agreement Adjustments below as (negative) or positive amounts. <i>(See instructions)</i> | | | | |
| a | | | \$ - | \$ - | \$ - |
| b | | | \$ - | \$ - | \$ - |
| c | | | \$ - | \$ - | \$ - |
| d | | | \$ - | \$ - | \$ - |
| e | | | \$ - | \$ - | \$ - |
| f | | | \$ - | \$ - | \$ - |
| g | | | \$ - | \$ - | \$ - |
| 3 | Total Agreement Adjustments | | \$ - | \$ - | \$ - |
| 4 | Total Available for Cost Sharing | | \$ 10,000.00 | \$ 12,000.00 | ***** |
| PART II - AGREEMENT COST SHARING | | | | | |
| <i>Refer to Rider F-1 Pro-Forma Part II for guidance</i> | | | | | |
| | | PERCENTAGE | | | |
| 5 | Agreement State Funds (Verify against Rider F-1 Pro forma Part II.) | 0.00% | | \$ - | \$ - |
| 6 | Agreement Federal Funds (Verify against Rider F-1 Pro forma.) | 0.00% | | \$ - | \$ - |
| 7 | All Other (Verify against Rider F-1 Pro forma.) | 100.00% | \$ 10,000.00 | \$ 12,000.00 | \$ (2,000.00) |
| 8 | Total Available for Cost Sharing <i>(Locked cell/Formula links to Line 4.)</i> | 100.00% | \$ 10,000.00 | \$ 12,000.00 | \$ (2,000.00) |
| PART III - AGREEMENT SETTLEMENT | | | | | |
| 9 | Agreement Expense <i>(Sum line 5 & line 6, plus sub-recipient expense on other adjustments on Line 2.)</i> | | | \$ - | |
| 10 | Agreement Amount <i>(This locked cell fills & links to Agreement Amount in the header.)</i> | | | \$ - | |
| 11 | Lesser of Line 9 or Line 10 <i>(The formula in this cell will calculate this amount.)</i> | | | \$ - | |
| 12 | Amount Received from DHHS Provider must fill this cell. <i>(See instructions)</i> | | | | |
| 13 | Line 11 minus Line 12 | | | \$ - | |
| 14 | a) If Line 13 is +, Amount is due Agency OR | | | \$ - | |
| | b) If Line 13 is (-), Amount is due DHHS | | | \$ - | |
| | c) If Line 13 is zero, no amount is due to the Agency or DHHS | | | \$ - | |
| Checks: If an amount is owed DHHS, submit a check payable to "Treasurer, State of Maine" to: Attn: Closeout Reports, Accounts Receivable, | | | | | |



Sub-Recipient ACRs

- The sub-recipient Agreement Closeout Report is a **separate form** that **sub-recipients must complete and submit to the Lead agency.**
 - **The Lead Agency submits all Sub ACRs along with the Lead's ACR.**
- Sub-recipient funds must be accounted for individually
- When a sub-recipient's expenses are **less than the budgeted amount**, a refund of the balance is due from the sub-recipient to the Lead Contractor
- Under MAAP rules, the Lead contracting agency will return funds to the Department if appropriate as reflected on the Lead contractor's ACR

Maine
Department of
Health and
Human Services



Contracting Community Agency: _____
 DHHS Agreement Number: _____
 Subrecipient Agency Name: _____
 Subrecipient Program/Service: _____
 Subrecipient Agreement Period: _____ through _____
 Subrecipient Agreement Amount: _____ \$0.00

SUBRECIPIENT AGREEMENT CLOSEOUT REPORT
(See Agreement Closeout Instructions and MAAP)

| | BUDGETED AMOUNT | ACTUAL EXPENSE | BALANCE |
|---|--------------------|-------------------|---------|
| SUBRECIPIENT AGREEMENT SETTLEMENT | | | |
| 1 Enter BUDGETED subrecipient agreement amount and ACTUAL subrecipient agreement expense per agency records and reports | \$ - | \$ - | \$ - |
| 2 If a balance is calculated on line 1, that amount must be reimbursed by the Subrecipient Agency to the Lead Contracting Agency. The Lead Contracting Agency will use this information in their Agreement Close-out Report. Any funds due the DHHS will be submitted by the Lead Contracting Agency to DHHS along with their Agreement Close-out Report and all applicable Sub-recipient Agreement Closeout Reports. | | | |
| 3 Attach a copy of this report to the Agreement Closeout Report submitted for the agreement of which this is a subrecipient agreement. | | | |
| I certify that these reported expenses are accurate and allowable for this program. | | | |
| Preparer's Signature: _____ | | Date: _____ | |
| I certify that I have reviewed this report on behalf of the Maine Department of Health and Human Services. | | | |
| Reviewed by DHHS: _____ | | Date: _____ | |
| PART IV - NOTES AND COMMENTS | | | |
| Line | Date | Notes/Comments | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

ACR Basics

- The ACR is due 60 days after contract end.
- It includes the following components:

Part 1- Agreement Totals

Part 2- Agreement Cost Sharing


Part 3- Agreement Settlement

Part 4- Notes and Comments





Getting Started

| | | | |
|--|---|-------------------|---------|
| Maine Department of Health and Human Services |  | Community Agency: | |
| | | Program/Service: | |
| | | Agreement Number: | |
| | | CT Number: | |
| | | Component Period: | through |
| | | Component Amount: | |
| | | | |

- **Use the “Tab” key** to move through the ACR form.
- Providers must fill **only the orange-colored cells** on the revised ACR form. Formulas and links will calculate values for white and yellow cells.
- **Complete the header of the report** by entering the required information in the seven fields.
- The Agreement Component Amount in the **seventh field will automatically fill Line 10** which is a locked cell linked to this line.

If you are having a problem with the form, contact contract-budgets.dhhs@maine.gov for assistance.



Part 1- Agreement Totals

| AGREEMENT CLOSEOUT REPORT - Cost Settled (Provider fills orange cells only. See Agreement Closeout Instructions and MAAP) | | | REVENUE | EXPENSE | BALANCE |
|--|--|--|--------------|--------------|---------------|
| PART I - AGREEMENT TOTALS | | | | | |
| Refer to Rider F-1 Pro-Forma Part I for guidance | | | | | |
| 1 Actual income and expense per agency records and reports | | | \$ 10,000.00 | \$ 12,000.00 | \$ (2,000.00) |
| 2 Enter Agreement Adjustments below as (negative) or positive amounts. (See instructions) | | | | | |
| a | | | \$ - | \$ - | \$ - |
| b | | | \$ - | \$ - | \$ - |
| c | | | \$ - | \$ - | \$ - |
| d | | | \$ - | \$ - | \$ - |
| e | | | \$ - | \$ - | \$ - |
| f | | | \$ - | \$ - | \$ - |
| g | | | \$ - | \$ - | \$ - |
| 3 Total Agreement Adjustments | | | \$ - | \$ - | \$ - |
| 4 Total Available for Cost Sharing | | | \$ 10,000.00 | \$ 12,000.00 | \$ (2,000.00) |

Line 1- Enter the actual revenue and expenses as positive amounts. Use the accrual method. **These figures should agree with the final QFR.** If not, submit a revised final QFR with the ACR.

Line 2- Enter adjustments to revenue and expenses as required by MAAP and/or the agreement.

Line 3- This amount is automatically calculated.

Line 4- This amount is automatically calculated and is **linked to Line 8.**

Note: if the Total Agreement Amount was not accrued in Line 1, an Adjustment needs to be made on Item 2. Label it 'non-paid DHHS Agreement funds not accrued in Line 1'. It is a positive adjustment only to the Revenue and Balance columns (leave the Expense blank).



Part 2- Agreement Cost Sharing

Line 5- In the revenue column, enter **state funds** minus funds used to support sub-recipients (matches Rider F-1 Pro-Forma Part II).

Line 6- In the revenue column, enter **federal funds** minus funds used to support subrecipients (matches Rider F-1 Pro-Forma Part II).

Line 7- This amount is all other funds excluding funds accounted for in Line 5, Line 6, and Line 2.

Line 8- This amount is automatically calculated and **linked to Line 4 in Part 1**.

Expense Columns- The amounts automatically calculated after the Revenue Column has been filled on Line 5, 6 and 7.

Helpful Tips

- If **Line 7 is negative**, then the amounts entered in Line 5 and/or 6 are **incorrect. Check your Rider F-1 to find the correct amounts to cost share.**
- Since Line 8 is linked to Line 4, the sum total of Line 5 and Line 6 **cannot exceed** Line 8.
- Conditional Formatting in Lines 5 through 7 will **turn cells blue if it is negative.**

| PART II - AGREEMENT COST SHARING | | | | | |
|---|--|------------|--------------|--------------|---------------|
| Refer to Rider F-1 Pro-Forma Part II for guidance | | PERCENTAGE | | | |
| 5 | Agreement State Funds (Verify against Rider F-1 Pro forma Part II.) | 0.00% | | \$ - | \$ - |
| 6 | Agreement Federal Funds (Verify against Rider F-1 Pro forma.) | 0.00% | | \$ - | \$ - |
| 7 | All Other (Verify against Rider F-1 Pro forma.) | 100.00% | \$ 10,000.00 | \$ 12,000.00 | \$ (2,000.00) |
| 8 | Total Available for Cost Sharing (Locked cell:Formula links to Line 4.) | 100.00% | \$ 10,000.00 | \$ 12,000.00 | \$ (2,000.00) |



Part 3- Agreement Settlement

| PART III - AGREEMENT SETTLEMENT | | |
|---|----|-------|
| 9 Agreement Expense <i>(Sum line 5 & line 6 plus sub-recipient expenses and other adjustments on Line 2.)</i> | \$ | - |
| 10 Agreement Amount <i>(This locked cell fills & links to Agreement Amount in the header.)</i> | \$ | - |
| 11 Lesser of Line 9 or Line 10 <i>(The formula in this cell will calculate this amount.)</i> | \$ | - |
| 12 Amount Received from DHHS Provider must fill this cell. (See instructions) | | |
| 13 Line 11 minus Line 12 | \$ | - |
| 14 a) If Line 13 is +, Amount is due Agency OR b) If Line 13 is (-), Amount is due DHHS c) If Line 13 is zero, no amount is due to the Agency or DHHS | \$ | - |
| Checks: If an amount is owed DHHS, submit a check payable to "Treasurer, State of Maine" to: Attn: Closeout Reports, Accounts Receivable, 109 Capitol Street, State House Station 11, Augusta, ME 04333. Attach a copy of this report to the check. Include a separate check for interest due from funds paid under the agreement. | | |
| I certify that these reported expenses are accurate and allowable for this program. | | |
| Preparer's Signature: | | Date: |
| I certify that I have reviewed this report on behalf of the Maine Department of Health and Human Services. | | |
| Reviewed by DHHS: | | Date: |

Line 9- This amount is typically the sum of Line 5 and Line 6 and the formula is included. **This amount will be correct unless there are sub-recipients.**

Line 10- This amount is automatically filled in.

Line 11- This amount is automatically calculated.

Line 12- Enter the actual amount of the agreement revenue that you received.

Line 13- This amount is automatically calculated.

Line 14- This amount is automatically calculated.

Signatures- Type the preparer's name on form and date the form. A signature is not required.



Part 4- Notes and Comments

- Enter explanatory notes and comments related to entries on the ACR.
- **After DHHS review**, if funds are owed to the Department, indicate the check date, check number, and amount in this section.

| PART IV - NOTES AND COMMENTS | | |
|------------------------------|------|----------------|
| Line | Date | Notes/Comments |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |



Note: Do not send any checks until DCM has reviewed the ACR for correctness and sent an ACR workbook containing letter and final amount owed.



Submitting the ACR

1

Submit the ACR as an email attachment in **Excel format** to contract-budgets.dhhs@maine.gov

2

Include all ACRs and Sub-recipient Reports in **one electronic workbook** for a contract.

3

Please note that while each component is budgeted independently, DHHS **closes the entire contract with multiple components simultaneously.**



Closing Balances



After receipt of the ACR, DHHS will review and work with the provider to make any needed corrections. DHHS will send a final ACR Workbook to providers.



If a balance is due to the provider, the payment will be authorized by DHHS **after** the ACR has been reviewed and approved.



AFTER DHHS review, if a balance is due to DHHS, **submit a check for the full amount** made payable to “Treasurer, State of Maine” with a copy of all ACRs for that contract.



When funds are due to DHHS, enter the amount the bottom of the ACR in the Notes and Comment section.



Important Reminders

The ACR must correspond to the budget forms, specifically the **Rider F-1 Pro Forma** and must follow the settlement methods specified in the **Rider F-2 Agreement Compliance section**.

Please note that while each component is budgeted independently, DHHS **closes the entire contract with multiple components simultaneously**.

Do not send funds with the submitted ACRs until DHHS has sent you the reviewed ACR Workbook.

The MAAP rules apply to all agreements and the closeout processes.

All of the ACR Workbooks are subject to final review by DHHS Division of Audit at time of their final examination if required for the agreement.

Questions and Additional Support

Questions may be directed to: CDC-OPHE-Support@maine.gov and contracts-budget.dhhs@maine.gov

Cost Settled Contract Financial & Supporting Documents:

- <https://www.maine.gov/dhhs/about/financial-management/contract-management/contract-documents>

| COST SETTLED CONTRACTS: FINANCIAL REPORTS | |
|---|-----------------------|
| Quarterly Financial Report | Excel |
| AGREEMENT CLOSE-OUT REPORTS | |
| Agreement Closeout Report – Cost Settled | Excel |



Questions?



A scenic view of a lighthouse on a rocky cliff overlooking the ocean. The lighthouse is white with a black top section. Several white buildings with red roofs are situated on the cliffside. The ocean is blue with white waves crashing against the rocks. The sky is a clear, light blue. A semi-transparent white text box is overlaid in the center of the image.

**Maine CDC Office of
Population Health Equity**