

# ARRA Financial CloseOut Procedures

Weatherization Assistance  
Program

# Who we are..

- **Minnesota Department of Commerce**
  - **Division of Energy Resources**
    - State Energy Office
  - **Providing energy information for over 35 years...**
    - Energy conservation, efficiency, & renewables
    - Through technology, analysis, grants, programs, & public outreach
    - Data, reports, publications, presentations, website, call center, training, public events

# WAP Team...

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- **Marilou Cheple, Supervisor**
- **Mark Kaszynski, WAP Accountant**
- **Fiscal Monitors**
  - **Lorraine Larson & Chris Trost**
- **Field Monitors**
  - **Eric Boyd, Bill Dixon & Ivan Karnes**

# ARRA Financial CloseOut Procedures

**There are 4 steps to completing the close out of ARRA funds**

- 1. eHEAT FSRs**
- 2. Inventory List & Disposal Request**
- 3. Refund Check (if required)**
- 4. Mailed CloseOut Package**

# eHEAT

- ✓ **Confirm that your ARRA budget in eHEAT is accurate**
- ✓ **Prepare a Final Financial Status Report (FSR) for December 2012 showing cumulative ARRA expenditures from 7/1/12 through 12/31/12**

# ARRA Budget

- ✓ **If your ARRA budget is not accurate, send an email to Chris Trost, requesting that your ARRA budget be re-opened so that you can make the necessary adjustments**

***Christine.Trost@state.mn.us***

# Final FSR for December 2012

- ✓ **Enter *Accrued Expenditures this Report Month* (if any). Enter only ARRA expenditures**
- ✓ **The total *Accrued Cumulative Expenditures through this Report* should include only ARRA funds, not local funds, interest income or program income.**


**WAP ARRA - Financial Status Report**
[Help](#)
**Service Provider:** Anoka County Community Action Program

**Phone:** (763) 783-4712

**Prepared By:** fiscal3

**Report Month:** Jun

**Report Year:** 2012

**FSR Number:** 15296

**State Fiscal Notes:**

**Service Provider Notes:**

**Program Year:** 2011

**Final:** Yes

**Status:** Approved

**CFDA Number:**

Fund Categories	Approved Budget(\$)	Previous Expenditures Reported(\$)	Accrued Expenditures this Report Month(\$)	Accrued Cumulative Expenditures thru this Report (\$)
WAP ARRA Admin	12017.00	9970.09	0.00	9970.09
WAP ARRA Admin-Assign		0.00	0.00	0.00
WAP ARRA Program-Assign		0.00	0.00	0.00
WAP ARRA T & TA	9028.00	9028.00	0.00	9028.00
WAP ARRA T & TA-Assign		0.00	0.00	0.00
WAP SERC ADMIN	13462.00	8600.48	0.00	8600.48
WAP SERC PROGRAM	139128.00	41582.50	2795.79	44378.29
WAP SERC Health & Safety		0.00	0.00	0.00
Vehicle purchase	0.00	0.00	0.00	0.00
Health & Safety	86666.00	86665.54	0.00	86665.54
Liability Insurance	500.00	0.00	0.00	0.00
Financial Audit	1000.00	3546.91	0.00	3546.91
Program	245197.00	245682.83	0.00	245682.83
<b>Total :</b>	<b>506998.00</b>	<b>405076.35</b>		<b>407872.14</b>

# Final FSR for December 2012

## Statement of Liabilities

- ✓ **A liability is any outstanding (unpaid) grant obligation at the time of the Final FSR.**
- ✓ **If there are no additional liabilities, in the *Service Provider Notes* box write “No Additional Liabilities”**

# Final FSR for December 2012

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## Statement of Liabilities

- ✓ **If there are additional liabilities, in the *Service Provider Notes* box clearly explain the additional liabilities.**

# Cumulative FSR for the entire ARRA contract period

- ✓ **You will need to fill this FSR manually (not in eHEAT)**
  - ✓ **Use the form provided here:**
  - ✓ **Enter your total ARRA allocation for the three-year contract period, by line item. This should match your most recent ARRA NFA**
  - ✓ **Report your total ARRA expenses for the three-year contract period, by line item**

	A	B	C	D	E	F	G
	<b>Expenditures by Fund</b>						
1	<b>Category</b>	<b>NFA Budget</b>	<b>FY09 Expenses</b>	<b>FY10 Expenses</b>	<b>FY11 Expenses</b>	<b>FY12 Expenses</b>	<b>Total Expenses</b>
2	ARRA Admin						
3	ARRA Admin Assign						
4	ARRA Program Assign						
5	ARRA T&TA						
6	ARRA T&TA Assign						
7	SERC Admin						
8	SERC Program						
9	Vehicle Purchase						
10	Health & Safety						
11	Liability Insurance						
12	Financial Audit						
13	Program						
14	<b>Total</b>		0	0	0	0	
15							
16	<b>Cash Requests</b>		<b>FY09 Cash</b>	<b>FY10 Cash</b>	<b>FY11 Cash</b>	<b>FY12 Cash</b>	<b>Total</b>
17	Total Cash Received by FY						
18	Refund Checks Submitted						
19							
20							
21	<i>Service Provider:</i>					<i>Date:</i>	
22	<i>Prepared By:</i>					<i>Phone:</i>	
23	<i>Signature:</i>						

# Inventory List

- ✓ **List all vehicles and equipment with a purchase price of \$5,000 or more, purchased entirely or partially with ARRA funds, during any time within the three-year ARRA contract**
- ✓ **Include all information required by the Property Standards: WAP Policy Manual Section 7-2**

# Disposal Policy Overview

- ✓ **Vehicles and equipment purchased under the Recovery Act grant may be transferred to the annual appropriated grant (Regular DOE) and used by the Subgrantee for its intended purpose, performance of weatherization activities.**

***(WPN 12-3 Section 2.0)***

# Disposal Policy Overview

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## A Service Provider may

- ✓ Continue to use the property in its weatherization program
- ✓ Transfer the property to another of its federally-funded programs

# Disposal Policy Overview

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- ✓ **Continued use of the property requires no further action, except**
- ✓ **The Service Provider must maintain the property on its inventory list until disposal**

# Disposal Policy Overview

- ✓ **Transfer of the property to another federally-funded program requires no further action, except**
- ✓ **The Service Provider must notify Commerce of the transfer**
- ✓ **The Service Provider must maintain the property on its inventory list until disposal**

# Disposal Policy Overview

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**Items where the purchase price and fair market value are less than \$5,000**

- ✓ **Do not need prior approval for disposal**
- ✓ **Proceeds must be returned to the Service Provider's WX program**

# Disposal Policy Overview

**Items where purchase price is \$5,000 or more and fair market value is less than \$5,000**

- ✓ **Require pre-disposal approval by Commerce**
- ✓ **May not be disposed until approval is received**
- ✓ **Proceeds must be returned to the Service Provider's WX program**

# Disposal Policy Overview

**Items where both purchase price and fair market value are \$5,000 or more**

- ✓ **Require pre-disposal approval by both Commerce and USDOE**
- ✓ **May not be disposed until all approvals are received**
- ✓ **Proceeds must be returned to Commerce which will refund the amount to the US Treasury**

# Disposal Procedure

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## Fair market value

- ✓ **Federal definition: Best estimate of gross proceeds if the item were sold at a public sale**
- ✓ **Must be from a credible source**
- ✓ **Must be from outside the Service Provider's organization**

# Disposal Procedure

## Establish fair market value for

- ✓ All property with an acquisition cost of \$5,000 or more
- ✓ All larger equipment such as blower doors, insulation blowers, generators
- ✓ Most power tools
- ✓ Office equipment
- ✓ Other items (check with Commerce )

# Disposal Procedure

## Submit to Commerce

- ✓ **At least two credible estimates of fair market value**
- ✓ **Adequate identification of the item (make, model, VIN/serial number)**
- ✓ **Appropriate Federal Disposition Form**
- ✓ **Reason for disposal**

# Disposal Procedure

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## Commerce will

- ✓ **Review your request**
- ✓ **Pursue USDOE approval where needed**
- ✓ **Inform Service Provider via email when approval(s) are complete and disposal may proceed**

# Disposal Procedure

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## Last thought

- ✓ **Ask questions/get clarification before taking any action**
- ✓ **Call or email Lorraine Larson  
651-539-1869  
[Lorraine.Larson@state.mn.us](mailto:Lorraine.Larson@state.mn.us)**

# Close Out Package

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- 1. Final ARRA FSR for December 2012**
- 2. Cumulative ARRA FSR for the three-year contract period**
- 3. Refund Check, if required**
- 4. Inventory List and disposal request, if required**

# Final FSR

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- ✓ **Confirm the accuracy of the FSR**
  - ✓ **Final: Yes**
  - ✓ **December 2012**
  - ✓ **Statement of continuing liabilities**
  
- ✓ **Print, sign and date the Final ARRA FSR**

# Cumulative FSR

- ✓ **Confirm the accuracy of the FSR**
  - ✓ **Have you reported your total three-year ARRA allocation?**
  - ✓ **Have you reported your total three-year ARRA expenditures?**
  - ✓ **Have you reported total cash requests and total refund checks?**
- ✓ **Print, sign and date the Cumulative ARRA FSR**

# Check

- ✓ **Write a check for unspent, unobligated or overspent ARRA funds**
  - ✓ **to Minnesota Department of Commerce**
  - ✓ **On the memo line, record ARRA and the Fund ID**

# Inventory List

- ✓ **List vehicles and equipment with a purchase price of \$5,000 or more, purchased with ARRA funds**
- ✓ **If no inventory was purchased, write *no inventory purchased* on the SP note box on the final FSR.**
- ✓ **Request Commerce approval for disposal of items where purchase price is \$5,000 or more**

# Mail the CloseOut Package

**CloseOut Package is due to Commerce  
by February 15, 2012**

**Mail to:**

**Minnesota Department of Commerce  
Division of Energy Resources  
Attention: WAP Closeout Package  
85 7<sup>th</sup> Place East, Suite 500  
Saint Paul, MN 55101-2198**

# Questions?

WAP Team