CHAPTER III. FINANCIAL MANAGEMENT

**Introduction**

This chapter describes the financial management requirements for the Idaho Community Development Block Grant (CDBG) program.

In the state CDBG program, states are both a “Grantee” and a “Grantor”. States serve as Grantees of HUD when they are the recipient of CDBG funds, and a “Grantor” to cities and counties when the state CDBG funds are awarded to them. Cities and counties are referred to as Grantees for implementation of eligible activities. Grantees can also sub grant CDBG funds to special districts and non-profits as “Sub-recipients” of the Grantee.

**Applicable Laws**

|  |  |
| --- | --- |
| 2 CFR Part 200 (Super Circular) | *Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards.* |

Super Circular may be found at [Super Circular](https://www.ecfr.gov/cgi-bin/text-idx?SID=4363f1e40464a637c1a67df4ad853128&mc=true&node=pt2.1.200&rgn=div5)

Grantees are expected to comply with all applicable laws and regulations.

# Key Regulations and Requirements

General Requirements

*Accounting System Required:* Recipients of a CDBG grant must maintain a financial accounting system that complies with various federal guidelines for financial management of federally assisted activities (2 CFR Part 200 Super Circular).

**Note: The grantee and/or sub-recipient must be able to identify and trace every CDBG dollar received from IDC, show where it went, and for what it was used. Financial records must be kept for each grant received to facilitate reporting, audit, and closeout.**

*Regular Reports:* The financial system must be capable of generating regular financial status reports that indicate the dollar amount allocated for each activity (including any budget revisions), the amount obligated, and the amount expended for each activity. The system must permit the comparison of actual expenditures and revenue against budgeted amounts. Should activity budgets include program income, these funds must appear in the accounting records.

*Internal Control:* To the greatest extent possible, several different people should carry out fiscal functions. For instance, one person should receive the checks, another person should approve the payments, and still another person disburses and records functions.

*Source Documentation:* Accounting records must be supported by source documentation. Services must be described as to what was done to earn fees, and all expenditures charged to the CDBG program must contain an approval of each billing by the designated CDBG local contact person. The grant contract to be charged must be identified if multiple CDBG projects exist. If separate activities exist in a grant, the separate activity should also be identified.

**Note: Never make a payment without approved invoices and vouchers physically in hand.**

*Record Retention:* Invoices, bills of lading, purchase vouchers, payrolls, etc., must be secured and retained for four (4) years after grant closeout to show for what purpose funds were spent.

*Confidentiality:* Records containing personal information, e.g., home addresses, home phone numbers, financial information, social security numbers, etc., are protected under Title 9 Chapter 3 of the Idaho Code. As such, these records should be retained for inspection by the grantee’s independent auditor, Idaho Department of Commerce, and U.S. Department of Housing and Urban Development, but should not be made available for general public inspection.

*Timesheets:* Timesheets must be prepared for all employees paid in whole or in part from CDBG funds. The timesheet shall indicate the hours worked on CDBG projects for each pay period. Similar time records should be maintained for volunteers and force account equipment used on a CDBG project.

**Required Accounting Documents:** A minimum of four (4) accounting transactions are required for recording CDBG related transactions.

1. Cash Receipts Record: This documentation must be maintained to record the receipt of all funds (local, state, and federal) used for program activities. The record must include the date and amount of the funds received the date of deposit, and the source of the funds.
2. Cash Disbursement Record: This documentation must be maintained to record all checks issued for payment of program costs. The record must include the date of payment, payee, check number, amount, and the account from which the disbursement was made.
3. Expenditure Record (Ledger): This document must be maintained to summarize cash receipts and disbursements on a subaccount basis to show balance expended and balance remaining.
4. Property Inventory: The property inventory must list all fixed assets acquired with CDBG funds.

*Reasonable Cost:* A cost is reasonable if, in its nature and amount: 1) does not exceed that which would be incurred by a prudent person under the circumstance prevailing at the time the decision was made to incur the cost, 2) is consistent with sound business practices, and 3) is consistent with market prices for similar goods and services.

*Administrative Costs:* Personnel (agency staff) and operating expenses (i.e., supplies, miscellaneous, travel, publicity, and utilities) incurred to administer the grant.

*Direct Costs:*  As defined in 2 CFR Part 200.413 Super Circular, subpart E – Cost Principles

*Indirect Costs:* As defined in 2 CFR Part 200.414 Super Circular, subpart E – Cost Principles

Project Income

*Program Income:* Gross income earned by the recipient of a CDBG grant from grant-supported activities. Earnings may include, but not limited to, income from service fees, sale of commodities, usage or rental fees, royalties on patents and copyrights, revolving loan principle and interest, and sale of property. Program income must be spent before request of further drawdowns from the same program activity. Should the amount of program income earned in any one year not exceed $35,000, the program income is not subject to CDBG requirements.

*Interest:* Interest earned on advances of federal will comply with 2 CFR 200 Super Circular.

**Recipient Agency Payments and Progress Reports**

# *Requests for Funds:* A sample copy of the Request for Release for Funds and the instructions are included in Exhibit A of this chapter. The request for funds (with original signatures) must be delivered to IDC by Tuesday at 5:00 p.m. to be processed in the current week's draw down. It will take approximately one (1) week from IDC approval of the request to delivery to grantee.

*Progress Reports:* A progress report must accompany each Request for Funds. Progress reports shall be prepared on IDC report forms. A sample copy of the forms with instructions is included in Exhibits C of this chapter. A complete progress report consists of four components: the progress report form, labor standards update, grantee disbursement report form and financial spreadsheet. Incomplete progress reports will delay processing of the request for funds. Progress reports and request for funds should be mailed to your assigned IDC Specialist at:

Attention: (IDC Specialist)

Idaho Department of Commerce

PO Box 83720

Boise, ID 83720-0093

When the grantee receives payment of grant funds from IDC, a stub will be included with the check. The grantee should date stamp the stub to indicate the date funds were received. Grantees should deposit grant funds within twenty-four (24) hours of receipt from IDC. Disbursement of grant funds need to be made within five (5) calendar days of receipt of the grant funds from IDC. Grantees can also have CDBG payments deposited electronically. Contact your assigned IDC Specialist for instructions on how to set up your project for this procedure.

Monitoring and Reporting Program Performance

Grantees are responsible for the compliance of sub-recipients and contractors.

Retention and Custodial Requirements for Records

Program records must be retained for a period of four (4) years following closeout of the CDBG activities or until any liens, claims or litigation related to the expenditure of the funds are resolved. The official records must be kept in the grantee's office (city hall or county courthouse). A sample filing system is listed in Chapter I. Overview.

Grant Closeout Procedures

Grantees must use the closeout format as required by IDC (Exhibit D) when the project is complete and all benefits achieved to start the closeout process. Prior to submitting Closeout documents, contact the IDC Specialist to verify expenditure amounts and any grant funds remaining.

Audit Requirements

All CDBG grantees receiving a total sum of federal funds from all sources (CDBG, RD Grant, EDA, etc.) in excess of $750,000 during the course of a federal fiscal year, must comply with the provisions of OMB Super Circular 2 CFR Part 200. The act requires independent audits of financial operations, including compliance with certain provisions of federal laws and regulations.

Any questions regarding local government auditing requirements should be directed to Idaho State Legislative Services Office. One important piece of information that needs to be conveyed to your auditor is the Catalog of Federal Domestic Assistance (CFDA) agency, program title, and number. The CFDA reference for the CDBG program is **14.228.**

Budget Revision Procedures

All requests for amendments should be made in writing and demonstrate a compelling case for the amendment. Amendment requests linked to poor project planning will not constitute a compelling case for a project amendment.

Corrective and Remedial Actions

Should a CDBG grantee's performance not comply with the requirements set forth by the CDBG program, the IDC will take one or more of the following actions:

1. Request the grantee submit additional information:
2. Concerning the administrative, planning, budgeting, management, and evaluation functions to determine any reasons for lack of progress.
3. Demonstrating the grantee has a continuing capacity to carry out the approved program in a timely manner.
4. Request the grantee submit progress schedules for completing approved activities.
5. Issue a letter of warning that advises the grantee of the deficiency and puts the grant recipient on notice more serious actions will be taken if the deficiency is not corrected or is repeated.
6. Advise the grantee to suspend, discontinue or not incur costs for the affected activity.
7. Advise the grantee to reimburse from local funds the CDBG program account for any amounts improperly expended or any interest accrued on unexpended funds.
8. Condition approval of succeeding year's application if there is substantial evidence of a lack of progress, nonconformance, noncompliance or a lack of continuing capacity.
9. Reduce the grant amount.
10. Terminate the grant contract.

**EXHIBITS**

**Exhibit Name Page No.**

1. Request for Funds 7
2. Authorized Signed Certification 9
3. Progress Report 11
4. Closeout Package 21

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| Idaho Community Development Block Grant Program Request for Funds  *Chapter III Financial Management*  (Return to Idaho Department of Commerce, Economic Development Division, 700 W. State St., PO Box 83720 Boise, ID 83720-0093) | **Phone** | **Request #** | **8**  **Current Requests for Funds**  **Col 7 - Col 6** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Note: Furnishing false information may constitute a violation of applicable state and federal law. |  | Certification of Financial Officer: I certify that the above data is correct, based on the grantee's official accounting system and records, consistently applied and maintained, and that expenditures shown have been made for the purposes of, and in accordance with applicable contract terms and conditions. The funds requested are for reimbursement of actual expenditures during the report period.. |  |  |  |  |  |
| **7**  **Accrued (unpaid) Bills & Costs** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Title |  |  |
| **Contact Person** | **Date of Request** | **6**  **Unexpended Balance of Funds Req. + Program Inc.**  **Col 4 - Col 5** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **5**  **Total Funds Disbursed** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Contract #** | **Report Period** | **4**  **Total Funds Requested +**  **Program Income**  **Col 2 + Col 3** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Typed Name |  |  |
| **3**  **Program Income Earned** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Grantee Name** | **Address** | **2**  **Total of Previous**  **Requests** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **1**  **CDBG**  **Budget** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | **Administration** |  |  |  | **Design Professional** |  |  | **Construction** |  |  |  |  |  | **TOTALS** |  |  |  |  | Signature |  |  |

**Instructions - Request for Funds**

|  |  |
| --- | --- |
| Contract Number: | Enter the CDBG grant number on the front page of the grant contract. |
| Contact Person: | This is the person who fills out the form and understands the accounting system, in case there are any questions concerning the information on the form. |
| Phone Number: | The phone number of the contact person. |
| Address: | The mailing address of the grantee. |
| Report Period: | The two calendar dates for the beginning and the ending of the report period. The beginning date should match the ending date of the previous Request for Funds. |
| Date of Report: | The date the report is prepared by the contact person. |
| Request Number: | The Request for Funds should be numbered consecutively. |
| Budget Categories: | Enter the item name as shown on the most current CDBG contract budget. Items shown can be changed to reflect actual line items. For RLF's, the general grant administration costs must be shown from RLF administrative costs, usually for program income allocation purpose. |
| Column 1: | Enter the dollar amount for each line item as shown on the most current CDBG contract budget or approved contract amendment. |
| Column 2: | Enter, by line item, the total of all previous Requests for Funds, whether or not the funds have actually been received by the grantee. |
| Column 3: | All program income earned by the grantee and its sub-recipients (local development corporations) must be allocated to the appropriated line items according to the approved Reuse Plan. Program income must be reported as earned and it must be expended before additional grant funds are requested for the line items it is allocated to. If no program income is earned enter zero (0). |
| Column 4: | Add each line item in column 2 to column 3 and enter the total of each line item in column 4. This is the total funds by line item available to the grantee to pay the CDBG costs of the project. |
| Column 5: | Enter the total amounts disbursed to date by the grantee for previous costs accrued. This should reflect the total of all checks and transfers approved and disbursed by the grantee. All sub-recipients should be reporting disbursements to the grantee before the grantee claims a disbursement on this form. |
| Column 6: | Subtract column 5 from column 4 and enter the balance in column 6. This figure should reflect the CDBG cash on hand. |
| Column 7: | This should be the amount of costs incurred and bills that the grantee has approved for payment. |
| Column 8: | Subtract the amounts in column 7 from column 6 and enter the remainder in column 8. This amount is the CDBG requested amount rounded up to the nearest dollar. |

**Request for Funds Authorized Signatures**

**Instructions**

It is IDC’s expectation that the **Request for Funds** be signed by the Chief Elected Official. In the event it is necessary to authorize another individual to sign the request, the below signature form must first be filled out and returned to IDC.

**Grantee:**  **CDBG No.**

**CDBG Project Name:**

I, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, hereby certify that I am the Chief Elected Official for the (city) (county) of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and hereby authorize \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (whose signature appears below) to request payments for the CDBG project cited above.

Signature of Chief Elected Official Typed Name and Title Date

Signature of Authorized Person Typed Name and Title Date

Return this form to:

Attention (IDC Specialist)

Idaho Department of Commerce

700 W State St.

PO Box 83720

Boise, ID 83720-0093

208/334-2470

CDBG PROGRESS REPORT

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Grantee: | | Sub-recipient: | | Report No.: |
| Grant No. | Report Period:  From\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_    To\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | Design Professional: Identify current phase  \_\_ Design Phase  \_\_ Bidding Phase  \_\_ Construction Phase  \_\_ Post Construction Phase | |
| Construction Status: Narrative on construction activities (max 3 sentences). Attach photos if available.  Percentage of construction complete \_\_\_\_\_% | | | | |

**Instructions:** Identify the date that the activity was completed and the date the documentation was sent to Commerce. If activity has not yet been completed leave blank. Checklist is to identifiy that specific steps are met, but it does not replace the directions in the CDBG manual.

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| --- | --- | --- |
| **GRANT ADMIN AND DESIGN PROFESSIONAL PROCUREMENT** | Completion Date | Date Submitted to Commerce |
| Idaho PTAC Notice for Grant Admin and Design Professional Services: |  |  |
| Grant Admin Contract: |  |  |
| Design Professional Contract with CDBG attachment: |  |  |

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| --- | --- | --- |
| **ENVIRONMENTAL** | Completion Date | Date Submitted to Commerce |
| Environmental Review Record: |  |  |
| Commerce Approval: Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  |

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| **CIVIL RIGHTS – Equal Access** | Completion Date | Date Submitted to Commerce |
| Excessive Force Policy: |  |  |
| EEO Policy Statement: |  |  |
| Grantee EEO Poster (identify location): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  |
| Contractor/Subcontractor Activity Report: |  |  |
| **construction progress**  For each construction contract provide this Construction Progress Report and if applicable Attachment B-Labor Standards Update  (\*) These items must be sent even if CDBG funds are not expended on construction. | Completion Date | Date Submitted to Commerce | |
| Construction bid document review certification: |  |  | |
| Bid (published) Notices: |  |  | |
| Ten Day Wage-Rate Update: |  |  | |
| \*Bid Tabulations: |  |  | |
| Debarred List Checked: |  |  | |
| Preconstruction Conference:  Minutes and Checklists |  |  | |
| \*Notice to Proceed: Project Completion Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  | |
| \*Construction Contractor’s Contract: |  |  | |
| \*Performance Bond and Payment Bond and Insurance Certification: |  |  | |
| Steps to Comply with Section 3: |  |  | |
| \*Certificate of Substantial Completion: |  |  | |
| Section 3 Summary Report: |  |  | |

|  |  |  |
| --- | --- | --- |
| **FAIR HOUSING**  Review CDBG contract to identify requirements | Completion Date | Date Submitted to Commerce |
| Fair Housing Month Proclamation- April: |  |  |
| Fair Housing Resolution and publication: |  |  |
| Fair Housing Assessment: |  |  |
| Display Fair Housing Information: (Identify Location)   * Posters \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ * Fair Housing Resolution \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  |

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| SECTION 504 / ADAReview CDBG contract to identify requirements | Completion Date | Date Submitted to Commerce: |
| Notice Under the Americans with Disabilities Act - published |  |  |
| Non-Discrimination on the Basis of Disability Policy adopted: |  |  |
| ADA Grievance Procedure - adopted and posted |  |  |
| 504 / ADA Transition Plan updated |  |  |
| Effective Communication Checklist |  |  |
| If necessary, 504 / ADA Self-Evaluation updated |  |  |

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| LEP Four Factor Analysis ReviewReview CDBG contract to idenfity requirements | Completion Date | Date Submitted to Commerce: |
| Four Factor Analysis and (if required) Language Access Plan |  |  |

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| **SECOND PUBLIC HEARING** | Completion  Date | Dated Submitted to Commerce |
| Published Notice |  |  |
| Minutes |  |  |
| List of Attendees |  |  |

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| **ATTACHMENTS** |  |  |
| **A-Disbursement Report (required)** |  |  |
| **B-Payroll Review (if applicable)** |  |  |
| **C-Acquisition (if applicable)** |  |  |

**Certification:**

I, the undersigned, do hereby certify that the above information contained in this report, including all attachments are correct and accurately reflects the progress and status of the grant project.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_

CDBG Certified Grant Administrator Date

**certification:**

I, the undersigned, do hereby certify that the above information contained in this report, including all attachments are correct and accurately reflects the progress and status of the grant project.

Chief Elected Official Title Date

**ATTACHMENT A:**

**GRANTEE Disbursement report**

*Request for Funds this Period: $ Paid to date: $*

# History of Request for CDBG funds.

# Request for funds # \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Date Grantee Received Funds | Date Grantee Deposited Funds | Date Grantee Disbursed Funds | Check # | Amount | *To Whom* |
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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Location of Wage Decision and Poster |  | | | | | | | |
| Labor Standards Enforcement Report/Supporting Documentation | **Y/N** |  |  |  |  |  |  |  |
| No. Interviews Completed Total |  |  |  |  |  |  |  |  |
| Required Apprenticeship Forms Submitted to IDC | Y/N |  |  |  |  |  |  |  |
| Apprentices | Y/N |  |  |  |  |  |  |  |
| No. of Payrolls Reviewed |  |  |  |  |  |  |  |  |
| Fringe Paid in Cash | Y/N |  |  |  |  |  |  |  |
| Fringe Paid to Plan? | Y/N |  |  |  |  |  |  |  |
| No. of Payrolls on File |  |  |  |  |  |  |  |  |
| Authorized Signature Form Sent to IDC | Y/N |  |  |  |  |  |  |  |
| Authorized Signature Form Executed | Y/N |  |  |  |  |  |  |  |
| Subcontract/Contract Certifications Sent to IDC | Y/N |  |  |  |  |  |  |  |
| Subcontract/Contract Certifications Executed | Y/N |  |  |  |  |  |  |  |
| Contractor / Subcontractor |  |  |  |  |  |  |  |  |

**ATTACHMENT B:**

**LABOR STANDARDS UPDATE**

To complete the Labor Standards Update, enter the corresponding response to each question for every contractor and subcontractor on the project. If there have been no payrolls at the time of submission of a progress report, write across the update “Construction has not begun”.

**Note: This does not replace the weekly payroll review checklist located in Labor Standards Chapter.**

**ATTACHMENT C:**

**ACQUISITION**

**See Acquisition Chapter of Grant Administration Manual**

|  |  |  |
| --- | --- | --- |
| **Voluntary** | Completion Date | Date Submitted to Commerce |
| Documentation identifying property is not site specific to the project |  |  |
| “Information Notice” to property owner that indicates eminent domain will not be used |  |  |
| Documentation determining property value |  |  |
| Voluntary Offer Notice-sent certified mail |  |  |
| Prior to Acquisition   * Commitment to Title Insurance * Preliminary Settlement Statement |  |  |
| After Acquisition   * Signed copy of Real Estate Purchase and Sale Agreement * Recorded Property Deed * Executed Settlement Statement |  |  |
| **Basic** |  |  |
| Basic Acquisition Notice “When a Public Agency Acquires Your Property”-sent certified mail |  |  |
| Property Appraisal |  |  |
| Appraisal reviewed by qualified appraiser |  |  |
| Established Just Compensation |  |  |
| Written offer to Purchase |  |  |
| Prior to Acquisition   * Commitment to Title Insurance * Preliminary Settlement Statement |  |  |
| After Acquisition   * Signed copy of Real Estate Purchase and Sale Agreement * Recorded Property Deed * Executed Settlement Statement |  |  |
| **Donation** |  |  |
| “When a Public Agency Acquires Your Property” sent certified mail |  |  |
| Donation of Property by owner completed |  |  |
| Determination of fair market value |  |  |
| Copy of recorded deed |  |  |

**Information Regarding Closeout Documents**

Send to Idaho Department of Commerce, Division of Industry and Community Services:

1. Two signed\* originals of the Closeout Agreement (page 23).

2. Two signed\* originals of the Final Performance Report (pages 25-28).

3. Two signed\* originals of the Final Financial Report (pages 29-30).

Includes the following attachments:

* current disbursement report,
* final progress report, and
* final CDBG Request for Funds.

**\*Note: All documents must be signed by the chief elected official. Upon Commerce approval of the Closeout Documents one original will be maintained by Commerce, one original will be returned to the Grantee, and copies will be electronically sent to the Grant Administrator.**

**Closeout Agreement**

This Agreement made by and between Idaho Department of Commerce (IDC) and the

(Grantee’s Name) .

WHEREAS, the ICDBG grant project ICDBG\_\_\_\_\_\_\_\_\_\_ has been completed and the parties hereto desire to effectuate closeout of the grant project.

WHEREAS, the Grantee has incurred ICDBG cost after its most recent independent financial audit for fiscal year \_\_\_\_\_\_\_\_\_\_,

NOW THEREFORE, the Grantee agrees:

to submit to IDC a final independent financial audit for fiscal year \_\_\_\_\_\_\_\_\_\_\_; and

to remit to IDC the amount of any ICDBG cost disallowed by the final independent financial audit and/or IDC monitoring.

|  |  |
| --- | --- |
| Idaho Department of Commerce | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
|  | Grantee |
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| Dennis J. Porter | Typed Name |
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| Manager | Title |
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| Date | Date |
|  |  |

**Final Performance Report**

**Grantee Contract Number**

**Project Type: PF ED SR/CC/PK Other**

**National Objective: LMI Slum & Blight IM Threat/Post Disaster \_**\_\_\_\_\_\_

**Project Activities:** Provide a detailed narrative paragraph (at least 1/3 page) for the completed activities.

*Grant Administration*: (at a minimum identify the RFP process and timelines, proposals submitted, evaluation of proposals, highest rank proposal, when contract was executed).

*Design Professional*: (at a minimum identify the RFP process and timelines, proposals submitted, evaluation of proposals, highest rank proposal, when contract was executed).

*Construction:* (at a minimum identify the Invitation to Bid process and timelines, how many bids received, the selected bidder, dates of the award notice, contract, and notice to proceed. Identify number of change orders, total contract amount, and date of certificate of substantial completion).

*Environmental Review:* (at a minimum identify who conducted the review, the level of determination, comments received, location of ERR for public review, date of determination, date Commerce issued concurrence, and if mitigation measures were part of the construction contract documents).

*Labor Standards:* (at a minimum identify who certified the bidding documents, date of the pre-bid meeting, when the 10 day wage rate was updated, when debarment was completed and on whom, date of pre-construction conference, were the contractor/ subcontractor certifications executed, additional wage classification requests, number of employee interviews, any corrected payrolls required, any restitution payments required and submission of enforcement report).

*Citizen Participation:* (at a minimum identify date of city or county public participation plan, notice placement and dates of both public hearings, and hearing minutes).

*Acquisition:* (at a minimum identify if property was acquired, the acquisition determination, dates of the acquisition notices, how value was determined, the value, dates related to commitment of title, sales agreement, recorded deed, and settlement statements).

*Section 3:* (identify who completed the “Steps to Comply with Section 3” form, who completed the Section 3 Summary Report, how many Section 3 new hires, and how many Section 3 business contracted).

Disadvantage Business Enterprise (DBEs)- (identify if a Contractor/Subcontractor Activity Report was completed and if there were any minority contractors on the project and if so whom).

*Limited English Proficiency (LEP):* (identify if the Grantee had completed a four-factor analysis prior to application. If not, identify when the four factor analysis was completed and if the conclusion of the analysis required the completion of a Language Access Plan).

*Fair Housing:* (identify based on the grant agreement what fair housing tasks were required and when they were completed).

*ADA/504:*(identify based on the grant agreement what ADA/504 tasks were required and when they were completed).

**Project Benefits**

**A. Construction Scope of Work**

1. Provide narrative of the actual scope of work completed.

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

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1. **Numerical Accomplishments** (Complete the following grid).

|  |  |
| --- | --- |
| **Add additional activities**  **if not listed below** | **Actual Accomplished**  **(Linear feet, Square feet, Size or**  **Numbers)** |
| **Distribution/Collection Lines** |  |
| **Fire Hydrants** |  |
| **Water Meters** |  |
| **Lagoons** |  |
| **Lift Stations** |  |
| **Water Storage Tank** |  |
| **LMI Hookups** |  |
| **Street** |  |
| **Sidewalk** |  |
| **Utilities (Power)** |  |
| **Housing Units** |  |
| **Fire Station/Engine** |  |
| **Senior/Community Center** |  |
| **Parking Facilities** |  |
| **Health Facilities** |  |
| **ADA Improvements** |  |
| **Other** |  |
| **Other** |  |

**Final Performance Report**

**B. National Objectives (**Select actual national objective met and include numerical value.)

**\_\_\_\_ LMI Area Benefit**  \_\_\_\_**Slum and Blight Benefit**

#Population to Benefit \_\_\_\_\_ #Population to Benefit \_\_\_\_\_

#LMI Population to Benefit \_\_\_\_\_\_

\_\_\_\_**LMI Limited Clientele** \_\_\_\_**Imminent Threat Benefit**

# Population to Benefit \_\_\_\_\_ #Population to Benefit \_\_\_\_\_

\_\_\_\_**LMI Housing**

# Affordable Housing Units \_\_\_\_

# LMI persons ­­­­\_\_\_\_\_

**\_\_\_\_ LMI Jobs**

**#** of Jobs Created \_\_\_\_\_\_

# of LMI Jobs Created \_\_\_\_\_\_

**C. Project Schedule**

Identify the contract date the activity was to have been completed then identify the actual date the activity was completed.

|  |  |  |
| --- | --- | --- |
| **Activity** | **Contract Date** | **Actual Date\*** |
| **Environmental Completed** |  |  |
| **Construction Started** |  |  |
| **Construction Substantial Completion** |  |  |
| **Business Construction Started** |  |  |
| **Business Construction Completed** |  |  |
| **Jobs Hired** |  |  |

**\*If actual dates vary from the contract dates, explain the difference.**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

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**CERTIFICATION:**

I, the undersigned, do hereby certify that the information contained in this report is true and correct and accurately reflects the accomplishments of the grant project.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature of Chief Elected Official Title Date

**Final Financial Report**

**Grantee: Contract Number:**

**CDBG Award Amount** \_\_\_\_\_\_\_\_\_\_\_\_

**I. Matching Funds**

**A. Match Expenditure** - In the table below, please list those matching funds identified in the grantee’s CDBG contract or latest contract amendment.

|  |  |  |  |
| --- | --- | --- | --- |
| **Source of Funds** | **Amount Obligated** | **Actual Spent** | **Difference** |
| USDA-RD Grant |  |  |  |
| US Army Corp of Eng |  |  |  |
| DEQ Grant |  |  |  |
| ITD Grant |  |  |  |
| Foundation Grant |  |  |  |
| Bond/Loans |  |  |  |
| Local Cash |  |  |  |
| Local In-Kind |  |  |  |
| Volunteer |  |  |  |
| Donations |  |  |  |
| Other |  |  |  |
| Other |  |  |  |
| Other |  |  |  |
| Total |  |  |  |

**B. Match Expenditure Differences** - List by item those matching funds not obligated versus those actually spent.

**C. Volunteer/In-Kind/Force Account** - If applicable, describe the processes used to track and value the labor used. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

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**II. Financial Services** - Please list the name, address and phone numbers for the following:

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Name** | **Address** | **Phone Number** |
| **Auditor** |  |  |  |
| **Bank** |  |  |  |

**III. Capital Assets-Kitchen Equipment ($1000 or more)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Identified Item** | **Make/Model** | **Serial No.** | **Location** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

**III. Final Payment Request**

Step One Attach Disbursement Report Form and Final Progress Report form.

Step Two Fill out the standard CDBG Request for Funds form and in the request number box write FINAL and attach it to this report.

Step Three If the grantee plans to close the grant with unexpended grant funds, please type the amount to be returned in Section V of this report.

**IV. Certification of Recipient**

It is hereby certified that all activities undertaken by the Recipient with funds provided under the contract agreement number have, to the best of my knowledge, been carried out in accordance with the contract; that proper provision has been made by the Recipient for the payment of all unpaid costs and any unsettled third-party claims; that Idaho Department of Commerce is under no obligation to make any further payment to the Recipient under the contract in excess of the amount identified in “Final Request for Funds” dated , hereof; and that every statement and amount set forth in this document is true and correct as of this date.

Signature of Chief Elected Official Date

Typed Name and Title of Chief Elected Official

**V. Idaho Department of Commerce**

This Certificate of Completion is hereby approved; therefore, I authorize de-obligation of the unutilized CDBG funds in the amount of $ .

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature of IDC Authorized Official Date

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Dennis J. Porter, Manager