

Chapter 13: Project Closeout

Introduction

As KCDBG grant funds are fully spent and the project is completed, the grantee must begin the process of closing out a project. This chapter provides information to recipients on the project closeout process and requirements. The chapter details the steps to complete each task involved in closeout and provides the forms necessary to do so.

Section 13-A. Overview of the Closeout Process

Upon completion of KCDBG-funded activities, in accordance with program guidelines, the grantee enters project closeout, the final phase in the grant management process. In this phase, the grantee holds a public hearing and submits a final report to verify that KCDBG funds have been properly spent and that the grantee has complied with all applicable rules and requirements during the implementation of its program.

The CDBG closeout process consists of several key steps, including:

- ✓ Conducting a public hearing to inform citizens that the KCDBG grant is complete and will be closed out;
- ✓ Completing and obtaining approval of the Project Completion Report (PCR) and backup documentation; and
- ✓ If applicable, submittal of an audit and resolution of any audit findings.

It is important to note, however, that the closeout process cannot be fully completed until certain other conditions have also been met. These conditions include:

- ✓ A CDBG national objective must have been met;
- ✓ There must be no outstanding compliance review findings on the project;
- ✓ Any property acquired has been disposed of according to the Common Rule requirements (24 CFR Part 85.30-85.33); and
- ✓ All required audits have been approved (refer to Chapter 3: Financial Management and Program Income).

24 CFR 85.30-85.33

Chapter 3: Financial Management
and Program Income

Chapter 11: Economic
Development

Economic development projects must also have met the necessary job creation/retention and investment requirements. Refer to Chapter 11: Economic Development for more information on job creation/retention and investment requirements.

Section 13-B. Public Hearing

The grantee must hold a second public hearing prior to project closeout, in accordance with the CDBG citizen participation requirements. (The first public hearing is held before submission of the grant application.)

The purpose of the hearing is to advise citizens of the progress made during the grant and pending closeout of the project. The hearing must be advertised in accordance with state law, which requires notification seven to 21 days prior to the date of the hearing in the newspaper of largest circulation in the jurisdiction. The advertisement must notify the citizens that the grant is nearing closeout and invite them to submit comments. A sample closeout public hearing advertisement is provided as Attachment 13-1 to this chapter.

Attachment 13-1: Sample Closeout Public Hearing Advertisement

In addition, steps must be taken to:

- ✓ Ensure participation from low- and moderate-income (LMI) persons,
- ✓ Provide handicapped accessibility, and
- ✓ Accommodate non-English speaking people.

The grantee must indicate that all comments from citizens were considered or, if applicable, cite reasons for rejection of comments. The grantee must also file comments and responses in the citizen participation and closeout files (see Chapter 1).

Section 13-C. Project Completion Report

All grantees are required to submit a Project Completion Report (PCR), (see Attachment 13-2). This submission signifies that all grant activities are complete, beneficiaries have been served, other funds have been invested and, if applicable, jobs have been created or retained.

Attachment 13-2: Project Completion Report

Completing the PCR

Grantees should use the format and instructions provided in this chapter and attachments in completing the PCR. The form is available at <http://dlg.ky.gov/downloads.htm>.

The PCR includes eight parts:

- ✓ Certification – This section serves as a cover sheet with space for the grantee to certify compliance with the grant agreement, and for DLG to certify approval of the PCR.
- ✓ Financial Summary – Information on each activity, accomplishments, budget, expenditures, unpaid obligations and national objectives must be included in this part of the form. This form also requires information about other funds invested in the project.
 - The investment of other funds must be documented in project files in order to demonstrate that all financial elements of the project have been accomplished.
 - Documentation may take the form of loan agreements, construction contracts, invoices, payrolls, cancelled checks, etc.
 - For economic development projects, a certification from the company’s treasurer and president may suffice for the documentation.
 - The grantee’s accounting system should clearly show the infusion of these funds into the project.
- ✓ Project Benefit Profile By Person – This section of the PCR requires information on the beneficiaries of projects by specific demographic and income categories.

- ✓ Project Benefit Profile By Household – This part of the PCR is for housing projects only and requires information on beneficiaries of housing projects by specific demographic and income categories. Note that beneficiaries in this case are reported at the household level rather than at the individual level.
- ✓ Job Creation/Retention: – This matrix requires grantees to report the projection versus actual number of jobs created both overall and for LMI persons specifically. There is also space for the grantee to describe any factors that impacted the actual number of jobs created or retained.
- ✓ Audit Information – The audit portion of the PCR requires the grantee to supply information on the total CDBG expenditures per year as well as the submittal of required audits. Refer to Chapter 3: Financial Management for more information on audits. Chapter 3: Financial Management
- ✓ Unpaid Costs and Unsettled Third Party Claims – This part of the PCR requires the grantee to list and explain any unpaid obligations and unsettled third-party claims resulting from the CDBG project.
- ✓ Housing Unit Address Information – This portion of the PCR requires that grantees that received KCDBG funds for housing activities provide the addresses of all housing units assisted.

In addition to the PCR form itself, there are several additional documents that must be submitted with the PCR as part of the closeout process.

- ✓ Evidence of the public hearing including a tear sheet of the notice, copy of the minutes and a copy of the sign-in sheet/list of attendees;
- ✓ Copy of written comments received on the performance of the grantee as well as the grantee’s assessment of the comment and a description of any action taken or to be taken in response to the comment;
- ✓ For all projects that have generated or will generate program income, a current Program Income/Miscellaneous Revenue Report. (Refer to Chapter 3 for more information on program income and this report.) Chapter 3: Financial Management
- ✓ For housing projects that have eliminated LMI housing stock, an updated One-For-One Replacement Summary Grantee Performance Report form (also known as the HUD 4949.4). (Refer also to Chapter 8: Relocation, Displacement and One-for-One Replacement.) Chapter 8: Relocation, Displacement and One-for-One Replacement

Section 13-D. Notice of Completion and Closeout Letter

After reviewing and approving the Project Completion Report, DLG will send the grantee a letter stating that the PCR has been approved. If all other requirements have been fulfilled and the project is ready to be closed, DLG will also issue a Notice of Completion or Closeout Letter to the grantee. Note that a project cannot be closed if there are any A-133 audits outstanding.

Section 13-E. Record Retention

Once the project has received final closeout, the grantee is required to retain all records pertaining to the project for a minimum of five years from the closeout of the project. Refer to Chapter 1: Project Administration as well as the other chapters of this handbook and the applicable regulations for more information on the records that must be maintained.

Chapter 1: Project Administration

Section 13-F. Change of Use Restrictions

The CDBG regulations contain provisions regarding changing the use of real property within the grantee's control that was acquired or improved, in whole or in part, with \$100,000 or more of KCDBG funds. These provisions require that the property be maintained for the original eligible use and continue to meet a national objective for at least five years after grant close-out.

24 CFR 570.489(j)

If the project involved acquisition or improvement of real property using \$100,000 or more in KCDBG funds:

- ✓ A grantee may not change the use or planned use of any such property from that for which the acquisition or improvement was made, unless DLG and grantee provide affected citizens with reasonable notice of and opportunity to comment on any proposed change; and
- ✓ The new use of the property must qualify as meeting one of the national objectives and is not a building for the general conduct of government. However, if DLG and the grantee determine, after consultation with affected citizens, that is appropriate to change the use of the property to a use that does not qualify as meeting a national objective, it may retain or dispose of the property for the changed use if DLG is reimbursed in the amount of the current fair market value of the property, less any portion of the value attributable to expenditures of non-CDBG funds for acquisition of, and improvements to, the property. Following the reimbursement of the CDBG program, the property no longer is subject to any CDBG requirements.

Attachments

- ✓ Attachment 13-1: Sample Project Closeout Public Hearing Advertisement
- ✓ Attachment 13-2: KCDBG Program Project Completion Report (PCR) and Instructions

**Attachment 13-1:
Sample Project Closeout Public Hearing Advertisement**

S A M P L E

CLOSEOUT PUBLIC HEARING ADVERTISEMENT

* * * * *

PUBLIC NOTICE

This notice is intended to inform the residents of _____ (city/county) _____, Kentucky that _____ (jurisdiction) _____, is in the process of closing out the _____ (name of project) _____ Project. The project was funded in part by the Kentucky Community Development Block Grant Program. A public hearing will be held at _____ (place) _____, on _____ (date) _____ at _____ (time) _____. The purpose of this hearing is to review past use of funds and program performance. If there are any questions or comments about the project, please direct them to the following:

(CEO name and address and TDD number)

Discrimination Clause

The _____ *city/county* _____ does not discriminate on the basis of race, color, national origin, sex, age, religion or disability, and provides, upon request, reasonable accommodation, including auxiliary aids and services, to afford an individual with a disability an equal opportunity to participate in all services, programs and activities. Any persons requiring special needs assistance should contact _____ *How to contact* _____ at _____ *Name* _____ at least five days prior to the meeting. The TDD number for the hearing impaired is 1/800-648-6057 (*or local number if available*).

Written comments will be received until the date of the hearing (at least 7 days from publication).

**Attachment 13-2:
KCDBG Program Project Completion Report (PCR)
and Instructions**

Kentucky Community Development Block Grant

Project Completion Report

Instructions

Documents and Certification

Attach the documents listed (if applicable) to this report. After the report is completed, have the community's chief executive officer read the "Certification of Recipient" and sign the certification.

Financial Summary

On the top half of the form, list ALL activities on which Community Development Block Grant (CDBG) funds were expended. On the bottom half, list all activities undertaken and funded by non-CDBG funds. Provide the following information on each activity:

1. Activity Number This number should correspond to the activity number on the most current and approved (i.e. grant agreement or amendment) cost summary.
2. Activity Name This name should correspond to the activity name on the current cost summary.
3. Activity Accomplishments Describe the actual accomplishments of the activity by measures that resulted from expenditure of funds. Such as number of houses rehabilitated, linear feet of sewer line, households served and connected, type of equipment purchased, site improvements made, etc.
4. Funding Source Enter the source of funds for this activity.
5. Current Budget Enter the current approved grant budget amount for each activity. Increases in other funding sources do not require a grant budget amendment. Any amounts below those designated in the Grant Agreement must be approved by the Department for Local Government (DLG).
6. Expenditures to Date Enter the amount of funds actually expended as of the date of this report. Funds are considered expended when actual cash disbursements have been made.
7. Unpaid Obligations Enter the amount of funds obligated but unpaid as of the date of this report. Examples of this type of cost are unpaid retainage, unpaid escrow accounts, unpaid invoices, etc.
8. National Objective For activities using CDBG funds, list the national objective under which these funds were expended.

The "Unutilized CDBG Grant" amount is the amount of the CDBG Grant Agreement minus Expenditures to Date minus Unpaid Obligations. This is the amount of CDBG Grant funds that will not be used and the grantee is releasing back to GOLD.

Kentucky Community Development Block Grant

Project Completion Report

Instructions

Project Benefit Profile

You must identify persons benefiting from each activity undertaken.

1. List all proposed **activity** numbers and letters, if applicable, (exclude engineering, planning, administration and contingency activities).
2. List **total** number of beneficiaries for each activity.
3. List number of **White** persons benefiting. (A person having origins in any of the original peoples of Europe, the Middle East, or North Africa.)
4. List number of **Black/African-American** persons benefiting. (A person having origins in any of the black racial groups of Africa.)
5. List number of **Asian** persons benefiting. (A person having origins in any of the original peoples of the Far East, Southeast Asia, or the Indian subcontinent including, for example, Cambodia, China, India, Japan, Korea, Malaysia, Pakistan, the Philippine Islands, Thailand, and Vietnam.)
6. List number **Native Hawaiian/Other Pacific Islander** persons benefiting. (A person having origins in any of the original people of Hawaii, Guam, Samoa, or other Pacific Islands.)
7. List number of **American Indian** and **Alaskan Native** persons benefiting. (A person having origins in any of the original peoples of North and South America (including Central America), and who maintains tribal affiliation or community attachment.)
8. List number of persons benefiting that are members of any of the five new multi-race categories (American Indian/Alaskan Native & White, Asian & White, Black/African American & White, American Indian/Alaskan Native & Black/African American, and Other Multi-racial).
9. List number of persons identifying as **Hispanic or Latino** ethnicity. (A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin, regardless of race.)
10. List number of **disabled** persons benefiting. (A person who has physical or mental impairment that substantially limits one or more major life activities as defined under Section 504 or ADA.)
11. List number of **elderly** persons (62 and over) benefiting.
12. List the number of **female head of households** benefiting.
13. List number and percent of **low-moderate** income (51 – 80% of median) persons benefiting.
14. List number and percent of **very low** income (31 – 50% of median) persons benefiting.
15. List number and percent of **extremely low** income (0 – 30% of median) persons benefiting.
16. List the **total** number and percent of LMI persons benefiting. This is the total of #13, #14, and #15 above.
17. List the number and percent of **non-LMI** (81% of median and above).

Kentucky Community Development Block Grant

Project Completion Report

Instructions

Project Household Benefit Profile

Same as Project Benefit Profile except it shows the households and not the number of persons.

Job Creation/Retention Requirements

If this is an Economic Development project in which job creation and/or retention is a requirement of the grant agreement, please show the date by which this must be achieved and the required and actual number of jobs and the number of LMI persons receiving those jobs.

Audit Information

List each of the fiscal years in which CDBG funds were expended on this project. Then breakdown the CDBG funds expended on this project by fiscal year. Include any unpaid obligations in the amount for the current fiscal year. For each fiscal year, answer the following questions:

1. Write the fiscal year.
2. Enter the total amount of CDBG funds expended in that fiscal year.
3. If less than \$500,000 in Federal funds from any source were expended in that fiscal year, please mark "Yes." A Single Audit in compliance with OMB Circular A-133 is not required for that fiscal year. The Federal funds could be from any Federal agency or source and are not limited to CDBG funds. It is not necessary to complete steps 4, 5, or 6 for that fiscal year. If Federal funds expended were greater than \$500,000, mark "No" and complete steps 4, 5, and 6.
4. Has a Single Audit in compliance with OMB Circular A-133 been completed for the fiscal year? Mark your answer in column 4.
5. Was a copy of the audit for the fiscal year submitted to DLG, Office of Federal Grants? Answer "Yes" or "No" in column 5. Answer "No" if the audit is not yet complete or an audit was not done.
6. If you have not already submitted a copy of the audit and are attaching a copy of the audit, answer "Yes" in column 5. If this is not the case, answer "No".

Unpaid Obligations

List the amount, to whom the money is due, and an explanation of why there are any unpaid costs or unsettled third party claims.

Kentucky Community Development Block Grant Project Completion Report Documents and Certification

Grantee _____ Project Name _____ Grant Number _____

Public Hearing

Please provide evidence of project performance public hearing

- a) tearsheet of public hearing notice
- b) a copy of the public hearing minutes
- c) a list of attendees

Citizens Written Comments

Submit with this report a copy of the following documents

- a) a copy of each written comment on the grantee's community development performance under this grant which was received during the period since the grant was approved
- b) the grantee's assessment of the comment
- c) a description of any action taken or to be taken in response to the comment

Program Income Report

For all projects that have generated or will generate program income, attach a current Program Income/Miscellaneous Revenue Report

Housing One for One Replacement

For all housing projects that require a one-for-one replacement of bedroom units, complete and attach an updated HUD form # 4949.4 One-For-One Replacement Summary - Grantee Performance Report (*see www.hudclips.org*)

Certification of Recipient

It is hereby certified that all activities undertaken by the Recipient with funds provided under the Grant Agreement identified herein, have been carried out in accordance with the Grant Agreement; that proper provision has been made by the Grantee for the payment of all unpaid costs and unsettled third party claims identified herein; that the State of Kentucky is under no obligation to make any further payment to the Recipient under the Grant Agreement in excess of the amount identified on page 2 hereof; and that every statement and amount set forth in the instrument is true and correct as of this date.

Signature _____
Chief Executive Officer

Title _____

Date _____

Department for Local Government Approval

This Certification of Completion is hereby approved. Therefore, I authorize cancellation of the unutilized CDBG grant and related funds reservation and obligation.

Signature _____

Title _____

Date _____

Kentucky Community Development Block Grant

Project Completion Report

Financial Summary

Grantee _____

Grant Number _____

1	2	3	4	5	6	7	8
Activity Number	Activity Name	Activity Accomplishments	Funding Source	Current Budget	Expenditures to Date	Unpaid Obligations	National Objective
			CDBG				
			CDBG				
			CDBG				
			CDBG				
			CDBG				
			CDBG				
			CDBG				
			CDBG				
			CDBG				
			CDBG				
			CDBG				
			CDBG				
			CDBG				
			Total CDBG				
Other Funding Sources							
			Total Other				
			TOTAL				
					Unutilized CDBG Grant		

Kentucky Community Development Block Grant

Project Benefit Profile by Person

Total Beneficiaries _____

Project # _____

Grantee _____

Racial Category	Activity									
	Total	Hispanic								
White										
Black/African American										
Asian										
American Indian/Alaskan Native										
Native Hawaiian/Other Pacific Islander										
American Indian/Alaskan Native & White										
Asian & White										
Black/African American & White										
American Indian/Alaskan Native & Black/African American										
Other Multi-Racial										
Total Beneficiaries										
Female Head of Household										
Low to Moderate Income Breakdown	Number	%								
Extremely Low Income (0 - 30%)										
Very Low Income (31 - 50 %)										
Low Income (51 - 80%)										
Total LMI										
Not LMI (81% and above)										
Total Beneficiaries										
Source of Funds										
CDBG										
HOME										
ESG										
HOPWA										
Appalachian Regional Commission (ARC)										
Other Federal Funds										
State/Local Funds										
Private										
Other										
Total Cost of Activity	\$	-	\$	-	\$	-	\$	-	\$	-

Kentucky Community Development Block Grant

Project Benefit Profile by Household

Total Households _____

Project # _____

Grantee _____

Racial Category	Activity									
	Total	Hispanic								
White										
Black/African American										
Asian										
American Indian/Alaskan Native										
Native Hawaiian/Other Pacific Islander										
American Indian/Alaskan Native & White										
Asian & White										
Black/African American & White										
American Indian/Alaskan Native & Black/African American										
Other Multi-Racial										
Total Beneficiaries										
Female Head of Household										
Number of Disabled Persons										
	<input type="checkbox"/> Owner	<input type="checkbox"/> Renter								
Low to Moderate Income Breakdown	Number	%								
Extremely Low Income (0 - 30%)										
Very Low Income (31 - 50 %)										
Low Income (51 - 80%)										
Total LMI										
Not LMI (81% and above)										
Total Beneficiaries										
Source of Funds										
CDBG										
HOME										
ESG										
HOPWA										
Appalachian Regional Commission (ARC)										
Other Federal Funds										
State/Local Funds										
Private										
Other										
Total Cost of Activity	\$	-	\$	-	\$	-	\$	-	\$	-

Kentucky Community Development Block Grant

Project Completion Report

Jobs Created and Retained

Grantee _____

Grant Number _____

Job Creation/Retention Requirements

Date that jobs are required to be created/retained by: _____

	TOTAL		LMI	
	Created	Retained	Created	Retained
Jobs Projection per Grant Agreement				
Actual Jobs to Date				

Please attach a list of any factors affecting the creation of the required number of jobs.

Kentucky Community Development Block Grant Project Completion Report Audit Information

Grantee _____

Grant Number _____

Breakdown of CDBG project expenditures by fiscal year

1	2	3		4	5	6	
Fiscal Year	Amount of CDBG Funds Expended	Federal Funds Expended Were < \$500,000?		A-133 Single Audit Completed	Audit Submitted to GOLD	Audit Attached	
		<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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