



PR26 CDBG-CV Financial Summary Report Instructions

January 2021



PR26 CDBG-CV Financial Summary Report Instructions

The PR26 CDBG-CV Financial Summary Report (PR26 CDBG-CV) is designed explicitly to report on the status of CDBG-CV funds allocated through the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The report will be updated when drawdowns occur in the Integrated Disbursement and Information System (IDIS) and can be run by grantees as often as needed to see progress on the grant expenditures. Similar to the formula PR26 CDBG Financial Summary Report, this PR26 CDBG-CV is used to determine if an entitlement grantee has remained in compliance with the primary objective of the Housing and Community Development Act of 1974 (HCDA), which is to ensure that CDBG-CV funds are primarily used for the benefit of low- and moderate-income persons. Just as importantly, the report is also used to determine if the entitlement grantee has remained in compliance with the limitations placed on planning and administrative costs. Although there is a section to measure public services expenditures, the CARES Act provided a waiver to the 15 percent cap for public service activities.

These instructions provide guidance to help users submit the PR26 CDBG-CV Financial Summary Report, highlighting differences from the PR26 CDBG Financial Summary Report (PR26 CDBG) submitted annually for CDBG formula grant funds. While the two PR26 Reports are both submitted annually and are similar, the PR26 CDBG-CV is streamlined to accommodate the limited scope of the CARES Act and its requirements. Key differences include:

- The PR26 CDBG-CV is cumulative for the entire CDBG-CV grant. Expenditures during the life of the grant are included, rather than just those associated with a specific program year. This affects calculations related to both the Planning and Administration (PA) cap and the overall low/mod benefit test.
- Program income is not included because grantees will receipt program income generated from CDBG-CV activities as regular CDBG program income. It will be included in the annual PR26 CDBG Financial Summary Report.

THE CDBG REGULATIONS, PROGRAM RULES, WAIVERS, AND ALTERNATIVE REQUIREMENTS ASSOCIATED WITH THE PR26 CDBG-CV REPORT

The PR26 CDBG-CV is designed to address grantee compliance with the following CDBG regulations, program rules, waivers, and alternative requirements as set forth in Federal Register Notice FR-6218-N-01 (hereinafter, the “CDBG-CV Notice”):

- **Section III.B.5.(d)(iv)** modifies calculation of overall low- and moderate-income (LMI) benefit and separates it from the annual formula CDBG program calculation of overall benefit. Overall LMI benefit for CDBG-CV grants will be calculated based on the percentage of the CDBG-CV grant that benefits LMI persons. In keeping with the primary objective of the HCDA, no less than 70 percent of the CDBG-CV funds shall be

for activities benefitting low- and moderate-income persons.

- **Section III.B.6.(c)(i)** states that no more than 20 percent of the total CDBG-CV grant shall be expended for planning and program administrative costs, as defined in 24 CFR 570.205 and 24 CFR 570.206, respectively.

		Office of Community Planning and Development	DATE:	09-17-20
		U.S. Department of Housing and Urban Development	TIME:	15:34
		Integrated Disbursement and Information System	PAGE:	1
		PR26 - CDBG-CV Financial Summary Report		
PART I: SUMMARY OF CDBG-CV RESOURCES				
01	CDBG-CV GRANT		1,029,409.00	
02	FUNDS RETURNED TO THE LINE-OF-CREDIT		0.00	
03	FUNDS RETURNED TO THE LOCAL CDBG ACCOUNT		0.00	
04	TOTAL AVAILABLE (SUM, LINES 01-03)		1,029,409.00	
PART II: SUMMARY OF CDBG-CV EXPENDITURES				
05	DISBURSEMENTS OTHER THAN SECTION 108 REPAYMENTS AND PLANNING/ADMINISTRATION		155,520.43	
06	DISBURSED IN IDIS FOR PLANNING/ADMINISTRATION		88,452.70	
07	DISBURSED IN IDIS FOR SECTION 108 REPAYMENTS		0.00	
08	TOTAL EXPENDITURES (SUM, LINES 05 - 07)		243,973.13	
09	UNEXPENDED BALANCE (LINE 04 - LINE 8)		785,435.87	
PART III: LOWMOD BENEFIT FOR THE CDBG-CV GRANT				
10	EXPENDED FOR LOW/MOD HOUSING IN SPECIAL AREAS		0.00	
11	EXPENDED FOR LOW/MOD MULTI-UNIT HOUSING		0.00	
12	DISBURSED FOR OTHER LOW/MOD ACTIVITIES		155,520.43	
13	TOTAL LOW/MOD CREDIT (SUM, LINES 10 - 12)		155,520.43	
14	AMOUNT SUBJECT TO LOW/MOD BENEFIT (LINE 05)		155,520.43	
15	PERCENT LOW/MOD CREDIT (LINE 13/LINE 14)		100.00%	
PART IV: PUBLIC SERVICE (PS) CALCULATIONS				
16	DISBURSED IN IDIS FOR PUBLIC SERVICES		155,520.43	
17	CDBG-CV GRANT		1,029,409.00	
18	PERCENT OF FUNDS DISBURSED FOR PS ACTIVITIES (LINE 16/LINE 17)		15.11%	
PART V: PLANNING AND ADMINISTRATION (PA) CAP				
19	DISBURSED IN IDIS FOR PLANNING/ADMINISTRATION		88,452.70	
20	CDBG-CV GRANT		1,029,409.00	
21	PERCENT OF FUNDS DISBURSED FOR PA ACTIVITIES (LINE 19/LINE 20)		8.59%	

THE COMPONENTS OF THE PR26 CDBG-CV FINANCIAL SUMMARY REPORT

The PR26 CDBG-CV Financial Summary Report contains five distinct sections. Information in each section is generated from data entered into the IDIS system as well as information provided by the grantee. It is important to note that this PR26 CDBG-CV differs from the PR26 CDBG Financial Summary Report (PR26 CDBG) in a significant way: Expenditure sections are cumulative for the life of the grant and updated as draws are made in IDIS. Obligations are not considered in the report, only disbursements.

The five sections of the report are:

- 1. Summary of CDBG-CV Resources:** This section identifies all the CDBG-CV funds available to the grantee.
- 2. Summary of CDBG-CV Expenditures:** This section identifies all the CDBG-CV funds expended by the grantee.
- 3. Low/ModBenefit for the CDBG-CV Grant:** This section calculates the amount and percentage of CDBG-CV funds expended for activities meeting the overall low/mod benefit primary objective of the CDBG Program. This information is used to determine whether the minimum threshold has been met. This cannot be ultimately determined until all the funds are expended, but it can be monitored as expenditures occur.
- 4. Public Service Calculations:** This section calculates the amount of CDBG-CV funds expended for public service activities. Although CDBG-CV funds are exempt from the public services cap, this is shown for informational purposes.
- 5. Planning and Administration Cap:** This section calculates the amount of CDBG-CV funds expended for planning and program administration activities, which is used to determine whether the grantee has complied with the 20 percent cap on planning and administration.

DOCUMENTS YOU WILL NEED TO BEGIN YOUR REVIEW

The following MicroStrategy reports will assist in reviewing and reconciling a PR26 report for the CDBG-CV grant. Instructions for generating MicroStrategy reports using IDIS can be found at <https://www.hudexchange.info/resource/2533/idis-online-reports-user-guide/>

- **PR05 – Drawdown Report by Project and Activity**
This report displays voucher line items by project and activity. It includes all vouchers except those that have been canceled, revised, or rejected. All activities that have draws against them are listed. The report produces totals by activity, project, and program year. There is a prompt to select CARES Act Grants Only.
- **PR07 – Drawdown Report by Voucher Number**
This report displays all drawdown vouchers by date. The report provides details by voucher including the activity IDs, the voucher’s status, amount drawn, the voucher creation date, and the date the voucher was (or will be) sent to LOCCS. There is a prompt to select CARES Act Grants Only.
- **PR26 – CDBG Activity Summary Report by Selected Grant**
This report groups activities by grant year and activity type. The report can be generated for a single origin grant year or multiple origin grant years. This report can be used to determine if no more than 20% of CDBG-CV grant has been expended for planning and program administrative costs.

HOW TO MAKE CORRECTIONS TO THE PR26 CDBG-CV REPORT

The PR26 CDBG-CV report extracts information entered into IDIS. Although rare, a grantee may find the information on the report needs to be corrected or adjusted to reflect how CDBG-CV funds were actually used. This guide provides direction on where and when corrections may need to occur to document compliance with the CDBG program. To make such corrections, a grantee can:

- **Update IDIS and run the report again:** Activities improperly entered in IDIS may be corrected (for example, if an incorrect matrix code or national objective was entered in the activity setup). Once the update is completed, the PR26 CDBG-CV report should be run again. The updated information will appear in the new report. As with any MicroStrategy report, corrections will be reflected in the report on the following day.
- **Manually enter adjustments in the report:** The only user-entered fields in the PR26 CDBG-CV report are lines 10 and 11, for funds expended for low/mod housing in

special areas, and low/mod multi-unit housing. Any other corrections must require a narrative explanation to accompany the report and will require a deeper analysis to determine why the information is not correct.

REVIEWING THE PR26 CDBG-CV FINANCIAL SUMMARY REPORT

The screenshot shows a list of reports within a blue-bordered box. There are three report entries, each with a small bar chart icon, the report title, the owner (Administrator), and the modification date. The top-right entry, 'PR 26 - CDBG-CV Financial Summary Report', is highlighted with a green oval.

- PR 26 - CDBG Financial Summary Report
Owner: Administrator
Modified: 9/11/20 11:28:17 PM
- PR 26 - CDBG-CV Financial Summary Report
Owner: Administrator
Modified: 9/11/20 11:23:03 PM
- PR26 - CDBG Activity Summary by Selected Grant
Owner: Administrator
Modified: 9/11/20 11:24:47 PM

Part I: Summary of CDBG-CV Resources

This section identifies all of the CDBG-CV funds available to the grantee. CDBG-CV resources include the CDBG-CV entitlement grant, and any funds returned to either the line of credit or the local CDBG-CV account (LA receipts).

PART I: SUMMARY OF CDBG-CV RESOURCES	
01 CDBG-CV GRANT	1,029,409.00
02 FUNDS RETURNED TO THE LINE-OF-CREDIT	0.00
03 FUNDS RETURNED TO THE LOCAL CDBG ACCOUNT	0.00
04 TOTAL AVAILABLE (SUM, LINES 01-03)	1,029,409.00

<u>Report Line</u>	<u>IDIS Generated</u>	<u>How to Review</u>
01	✓	CDBG-CV Grant This is the authorized amount of the CDBG-CV grant as recorded in IDIS.
02	✓	Funds Returned to the Line-Of-Credit This line reports any funds repaid to the CDBG line-of-credit (LOC) either for an excessive draw amount or for a finding of non-compliance. IDIS records these repayments as credits. Additional information on the amount reported on this line can be found by reviewing the draw vouchers for Activity #2 in IDIS. The funds returned to the LOC will show as negative draws under Activity #2.

<u>Report Line</u>	<u>IDIS Generated</u>	<u>How to Review</u>
03	✓	<p>Funds Returned to the Local CDBG Account (LA)</p> <p>This line reports funds returned to the local CDBG account (LA). Funds returned will appear as LA receipts.</p>
04	✓	<p>Total Available</p> <p>This line reports the cumulative total of all CDBG-CV funds available to the grantee. It is the total of Lines 1 through 3.</p>

Part II: Summary of CDBG-CV Expenditures

This section identifies all the CDBG-CV grant funds expended by the grantee during the life of the grant. It documents all disbursements reported in IDIS and reports the unexpended CDBG-CV balance as of the date ran (note that all MicroStrategy reports reflect data as of the previous day).

PART II: SUMMARY OF CDBG-CV EXPENDITURES	
05 DISBURSEMENTS OTHER THAN SECTION 108 REPAYMENTS AND PLANNING/ADMINISTRATION	155,520.43
06 DISBURSED IN IDIS FOR PLANNING/ADMINISTRATION	88,452.70
07 DISBURSED IN IDIS FOR SECTION 108 REPAYMENTS	0.00
08 TOTAL EXPENDITURES (SUM, LINES 05 - 07)	243,973.13
09 UNEXPENDED BALANCE (LINE 04 - LINE8)	785,435.87

<u>Report Line</u>	<u>IDIS Generated</u>	<u>How to Review</u>
05	✓	<p>Disbursements Other Than Section 108 Repayments and Planning/Administration</p> <p>This line reports all CDBG-CV expenditures in IDIS except for those associated with planning and administration or Section 108 repayment matrix codes. The following matrix codes are excluded: 19A, 19B, 19F, 19G, 20, 21A, 21B, 21C, 21D, 21E, 21F, 21G, 21H, 21I, 21J, 24A, 24C.</p> <ul style="list-style-type: none"> • Review the list of all activities and confirm that the matrix code for each activity is accurate. Any corrections should be made to the CDBG activity setup detail screen in IDIS. • After all corrections have been made to the CDBG activity setup detail screens, run the PR26 CDBG-CV report again. As with any MicroStrategy report, corrections will be reflected in the report on the following day.
06	✓	<p>Disbursed in IDIS for Planning/Administration</p> <p>This line reports the amount disbursed in IDIS for planning and administration. The information is pulled by matrix code.</p> <ul style="list-style-type: none"> • Add up the activities listed as planning and administration activities. The relevant planning and administration codes are: 19A, 19B, 20, 21A through 21J. • If additional detail is needed, use the PR05 report to review all of the draws made for these activities.

**Report
Line** **IDIS
Generated**

How to Review

- Review the list of all activities and confirm that the matrix code for each activity is accurate. Any corrections should be made to the CDBG activity setup detail screen in IDIS.

07



Disbursed in IDIS for Section 108 Repayments

This line reports the amount disbursed in IDIS for Section 108 repayments. The information is pulled by matrix code.

- Add up the activities listed as Section 108 repayments. The relevant matrix codes are: 19F, 19G, 24A, and 24C.
- If additional detail is needed, use the PR05 report to review all of the draws made for these activities.
- Review the list of all activities and confirm that the matrix code for each activity is accurate. Any corrections should be made to the CDBG activity setup detail screen in IDIS.

08



Total Expenditures

This line reports the total of lines 05 + 06 + 07.

09



Unexpended Balance

This line reports the amount of unexpended CDBG-CV funds at the point in time when the report is generated. IDIS will automatically calculate the difference between Line 4 and Line 8.

Part III: Low/Mod Benefit for the CDBG-CV Grant

This section calculates the amount of CDBG-CV funds expended for activities benefitting low- and moderate-income persons during the life of the grant. This information is used to determine if the minimum overall benefit threshold, not less than 70 percent, has been met. STOP

PART III: LOWMOD BENEFIT FOR THE CDBG-CV GRANT	
10 EXPENDED FOR LOW/MOD HOUSING IN SPECIAL AREAS	0.00
11 EXPENDED FOR LOW/MOD MULTI-UNIT HOUSING	0.00
12 DISBURSED FOR OTHER LOW/MOD ACTIVITIES	0.00
13 TOTAL LOW/MOD CREDIT (SUM, LINES 10 - 12)	0.00
14 AMOUNT SUBJECT TO LOW/MOD BENEFIT (LINE 05)	155,520.43
15 PERCENT LOW/MOD CREDIT (LINE 13/LINE 14)	0.00%

<u>Report Line</u>	<u>IDIS Generated</u>	<u>How to Review</u>
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10

Expended for Low/Mod Housing in Special Areas

The amount reported on this line documents CDBG-CV funds that were used for LMH activities by a CDFI or in a NRSA. LMH expenditures for a CDFI or NRSA are not automatically calculated by IDIS. Instead, the PR26 CDBG-CV report will generate a list of activities with the LMH national objective that have been identified in IDIS as being located in an NRSA or carried out by a CDFI. Reviewing this line for accuracy will require a two-part process.

Grantees with more than one CDFI/NRSA: If a grantee has more than one CDFI/NRSA, separately review the activities by each CDFI/NRSA designation.

Part 1: Make sure all CDFI/NRSA activities have been reported accurately.

Step 1: Review the Financial Summary line 10 detail section of the PR26 CDBG-CV report to confirm activities listed have been properly reported and are located in an NRSA or are carried out by a CDFI. If an activity is missing or improperly shown as a NRSA or CDFI activity, the CDBG activity setup detail screen in IDIS should be corrected.

Step 2: Review the same list of activities and confirm that the national objective code of LMH is accurate. Any corrections should be made to the CDBG activity setup detail screen in IDIS.

Step 3: After all corrections have been made to the CDBG activity setup detail screens, run the PR26 report again. As with any MicroStrategy report, corrections will be reflected in the report on the following day.

Part 2: Review the number of housing units assisted.

Grantees with only one CDFI/NRSA: Complete the steps 1 through 8 below and enter the amount of the CDBG funds expended for these housing activities on line 10.

Grantees with more than one CDFI/NRSA: Separate the activities in the Financial Summary line 10 detail by each CDFI/NRSA. Next, follow the steps 1 through 8 for each individual CDFI/NRSA. Once each calculation is complete, go to Step 9.

Step 1: For *each* CDFI/NRSA, calculate the total number of housing units assisted during the reporting period for all activities on the list within that area.

Step 2: Identify the total number of housing units for *each* NRSA/CDFI occupied by low-mod households as of the end of the reporting period.

Step 3: Divide the amount from Step 2 by the amount from Step 1. This is the percentage of units occupied by low-mod households.

$$\frac{\text{\# of units occupied by low-mod}}{\text{Total \# of units assisted by CDFI/NRSA}} = \% \text{ of units occupied low-mod households}$$

Step 4: Identify the total cost for all of the housing units reported under Step 1, including private, other public funds, and CDBG funds.

Step 5: Identify the total amount CDBG-CV funds used for all of those CDFI/NRSA housing units assisted.

Step 6: Divide the amount from Step 5 by the amount from Step 4. This is the percentage of CDBG funds expended for the cost of the housing units reported.

$$\frac{\text{Total CDBG \$ for all assisted units}}{\text{Total \$ for all CDFI/NRSA housing units}} = \% \text{ of CDBG used for housing}$$

Step 7: If the percentage from Step 6 (percentage of CDBG funds expended) is *less* than the percent from Step 3 (percentage of units occupied by low-mod households), enter the total amount of CDBG-CV funds expended for the housing activities on line 10 and move on to line 11. If there is more than one CDFI/NRSA, make note of the amount of CDBG funds expended for these activities. You will use this information during Step 9.

Step 8: If the percent from Step 6 (percentage of CDBG-CV funds expended) is *greater* than the percent from Step 3 (percentage of units occupied by low/mod households):

- (a) Multiply the percentage from Step 3 (percentage occupied by low/mod households) with the amount from Step 4 (total cost for all housing units).

Report Line **IDIS Generated**

How to Review

- (b) Divide the result from (a) by the amount of CDBG-CV funds to be used for these activities (amount reported in Step 5).
- (c) Multiply the result from (b) by the CDBG-CV funds expended (cash disbursed and any accrued expenditures) for these activities. The result is the amount counted toward the low/mod benefit calculation.
- (d) If there is only one NRSA or CDFI, enter the result for (c) on Line 10 and move on to line 11. If there is more than one CDFI/NRSA, make note of the result obtained in (c) and repeat steps 1 – 8 for each remaining CDFI/NRSA.

Step 9: If there is more than one CDFI/NRSA, total the amounts obtained from completing steps 7 and/or 8(c) for each area and enter the sum on line 10.

11

Expended for Low/Mod Multi-Unit Housing

The amount reported on this line documents CDBG-CV funds used for multi-unit housing activities benefitting low- and moderate-income persons. The PR26 CDBG-CV report provides a list of all low-mod multi-unit activities reported in IDIS that are not located in an NRSA and are not carried out by a CDFI. These activities would have either the matrix code 14B or (if the multi-unit flag on the CDBG Setup Detail Page 2 screen is set to “yes”) the matrix codes, 14C, 14D or 16A. Reviewing this line for accuracy will require a two-part process.

Part 1: Make sure all low-mod multi-unit activities have been reported accurately.

Step 1: Review the line 11 detail section of the PR26 CDBG-CV report to confirm activities listed have been properly reported. If something is missing or improperly listed, the CDBG activity setup detail screen in IDIS should be corrected.

Step 2: Missing & improperly listed activities: On the CDBG activity setup detail screen for each missing activity, verify that the “Yes” option has been selected for “multi-unit”. Next check for improperly listed activities that are not multi-unit and remove the “Yes” selection.

Step 3: After all corrections have been made to the CDBG activity setup detail screen, run the PR26 report again. As with any MicroStrategy report, corrections will be reflected in the report on the following day.

Part 2: Review the number of housing units assisted.

Complete the following steps for each multi-unit housing activity.
Reminder: Each multi-unit housing structure should be set up as a separate Activity in IDIS.

Step 1: Identify the total number of units in the activity.

Step 2: Identify the total number of units that are occupied by low/mod households.

Step 3: Divide the number reported in Step 2 by the number reported in Step 1. This is the percentage of units occupied by low/mod households.

$$\frac{\text{\# of units occupied by low-mod}}{\text{\# of units assisted}} = \text{\% of units occupied low-mod households}$$

Step 4: Identify the total cost of the activity, including private, other public funds, and CDBG-CV funds.

Step 5: Identify the total amount of CDBG-CV funds used for the activity.

Step 6: Divide Step 5 (total amount of CDBG-CV funds used) by Step 4 (total cost of the activity). This is the percentage of CDBG-CV funds expended for the cost of the overall multi-unit housing activity.

$$\frac{\text{Total CDBG-CV \$}}{\text{Total activity \$}} = \text{\% of CDBG-CV used for housing activity}$$

Step 7: If the percentage paid with CDBG-CV (Step 6) is *less* than the percentage of units occupied by low-mod households (Step 3), enter the total amount of CDBG-CV funds expended for this activity on line 11. However, if there is more than one multi-unit housing activity, make note of the amount of CDBG-CV funds expended for this activity. You will use this information during Step 9.

Step 8: If the percentage of funds paid with CDBG-CV (Step 6) is *greater* than the percentage of units occupied by low/mod households (Step 3), complete the following:

- a) Multiply the percentage occupied by low/mod households (Step 3) by the total project costs (Step 4).
- (b) Divide the result from (a) by the amount of CDBG-CV funds that are used for this activity (Step 5).
- (c) Multiply the result from (b) by the CDBG-CV funds expended for this activity during the reporting period. The result is the amount counted toward this activity for the low/mod benefit calculation. It will be used in Step 9.

Step 9: If there is more than one multi-unit housing activity, total the amounts obtained from completing steps 7 and/or step 8(c) and enter the sum on line 11.

Report Line **IDIS Generated**

How to Review

12



Disbursed for Other Low/Mod Activities

This line reports disbursements for the remaining activities assigned a low/mod benefit national objective. This includes activities that were not already reported in line 10 or line 11. This line should report disbursements for the following:

- LMC, LMJ, or LMA activities
- LMH activities with a matrix code of 14B, 14C, 14D, or 16A and are not flagged as multi-unit housing;
- LMH activities that do not have a matrix code of 14B, 14C, 14D, or 16A and are not activities located in an NRSA or carried out by a CDFI.

Review the Financial Summary line 12 detail and confirm activities have been properly reported in IDIS. If an activity is missing or improperly reported, the CDBG activity setup detail screen in IDIS should be corrected. After all corrections have been completed, run the PR26 report again. As with any MicroStrategy report, corrections will be reflected in the report on the following day.

LINE 12 DETAIL: ACTIVITIES INCLUDED IN THE COMPUTATION OF LINE 12							
Plan Year	IDIS Project	IDIS Activity	Voucher Number	Activity Name	Matrix Code	National Objective	Drawn Amount
2020	5	927	6407688	CDBG-CV: Elderly Nutrition Program (ENP)	05A	LMC	\$26,734.17
	2	935	6405109	CDBG-CV: Emergency Housing Payments	05Q	LMC	\$37,740.15
	3	936	6407688	CDBG-CV: Food Distribution	05W	LMC	\$87,211.94
	4	937	6407688	CDBG-CV: Homeless Services	05Z	LMC	\$3,834.17
Total							\$155,520.43

13



Total Low/Mod Credit

This line reports the total of line 10 + line 11 + line 12.

14



Amount Subject to Low/Mod Credit

This line reports the total on line 5.

15



Percent Benefit to Low/Mod Persons

This line calculates the percentage of CDBG-CV funds expended for activities benefitting the low and moderate income during the life of the grant. This information is used to determine if the minimum threshold, not less than 70 percent, has been met.

The calculation is the result of dividing line 13 by line 14.

If this is the end of the grant and the calculation does not meet the minimum threshold of 70%, review the entries on this report to confirm they are correct. Make any corrections as necessary in IDIS. After all corrections have been completed, run the PR26 report(s) again. As with any MicroStrategy report, corrections will be reflected in the report(s) on the following day.



Compliance Check

If after this review, the percentage reported is still under 70%, HUD may request repayment as a “Finding of Noncompliance” in the CAPER review letter. An initial corrective action may allow a grantee additional time to demonstrate compliance with the overall benefit requirement.

Part IV: Public Service Cap Calculations

This section identifies the calculations used to determine the amount of CDBG-CV funds expended for public service activities. Although the 15% cap is waived for CDBG-CV funds, this section separately identifies these expenditures.

PART IV: PUBLIC SERVICE (PS) CALCULATIONS	
16 DISBURSED IN IDIS FOR PUBLIC SERVICES	155,520.43
17 CDBG-CV GRANT	1,029,409.00
18 PERCENT OF FUNDS DISBURSED FOR PS ACTIVITIES (LINE 16/LINE 17)	15.11%

Report Line	IDIS Generated	<u>How to Review</u>
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- 16** ✓ **Disbursed in IDIS for Public Services**
 The amount reported on this line is based on CDBG-CV disbursements with a public service matrix code of 05A-05Z, and 03T.

LINE 16 DETAIL: ACTIVITIES INCLUDED IN THE COMPUTATION OF LINE 16							
Plan Year	IDIS Project	IDIS Activity	Voucher Number	Activity Name	Matrix Code	National Objective	Drawn Amount
2020	5	927	6407688	CDBG-CV: Elderly Nutrition Program (ENP)	05A	LMC	\$26,734.17
	2	935	6405109	CDBG-CV: Emergency Housing Payments	05Q	LMC	\$37,740.15
	3	936	6407688	CDBG-CV: Food Distribution	05W	LMC	\$87,211.94
	4	937	6407688	CDBG-CV: Homeless Services	05Z	LMC	\$3,834.17
Total							\$155,520.43

- 17** ✓ **CDBG-CV Grant**
 This line reports the authorized amount of the grant as recorded in IDIS. This amount is the same as line 1.
- 18** ✓ **Percent of Funds Disbursed for Public Service Activities**
 This line calculates the percentage of CDBG-CV funds disbursed for public service activities during the life of the grant. The calculation is the result of dividing line 16 by line 17.

Part V: Planning and Administration (PA) Cap

This section identifies the calculations used to determine the CDBG-CV funds expended for planning and program administration activities during the life of the grant. Grantees are required to limit the amount of CDBG-CV funds for planning and program administrative costs to no greater than 20 percent of the CDBG-CV grant amount during the life of the grant.

PART V: PLANNING AND ADMINISTRATION (PA) CAP	
19 DISBURSED IN IDIS FOR PLANNING/ADMINISTRATION	88,452.70
20 CDBG-CV GRANT	1,029,409.00
21 PERCENT OF FUNDS DISBURSED FOR PA ACTIVITIES (LINE 19/LINE 20)	8.59%

Report	IDIS	<u>How to Review</u>
<u>Line</u>	<u>Generated</u>	

19



Disbursed in IDIS for Planning & Administration

The amount disbursed in IDIS for planning and administration is pulled by matrix code. Each activity in this total is listed on the line 19 detail report below. To review for accuracy, add up the activities listed as planning and administration activities. The relevant planning and administration codes are 19A, 19B, 20, 21A - 21J. If additional detail is needed, use the PR05 report to review all of the draws made for these activities.

If any activity is missing or improperly reported, the CDBG activity setup detail screen in IDIS should be corrected. After all corrections have been completed, run the PR26 report again. As with any MicroStrategy report, corrections will be reflected in the report on the following day.

LINE 19 DETAIL: ACTIVITIES INCLUDED IN THE COMPUTATION OF LINE 19							
Plan Year	IDIS Project	IDIS Activity	Voucher Number	Activity Name	Matrix Code	National Objective	Drawn Amount
2020	9	981	6405109	CDBG-CV: Admin	21A		\$88,452.70
Total							\$88,452.70

Report Line	IDIS Generated	<u>How to Review</u>
20	✓	<p>CDBG-CV Grant</p> <p>This is the authorized amount of the grant as recorded in IDIS. This amount is the same as line 01.</p>
21	✓	<p>Percent of Funds Disbursed for Planning & Administration Activities</p> <p>This line calculates the percentage of CDBG-CV funds expended for planning and administration activities. This information is used to determine if the maximum threshold, not more than 20%, has been exceeded.</p> <p>The calculation is the result of dividing line 19 by line 20. If the calculation exceeds the maximum threshold of 20%, review the entries on this report to confirm they are correct. After making any correction, run the PR26 report again. As with any MicroStrategy report, corrections will be reflected in the report on the following day.</p> <p>If after this review, the percentage calculated is still over 20%, HUD will request repayment of the dollar amount in excess of the 20% limit as a “Finding of Noncompliance” in the final CAPER letter. An initial corrective action may allow the grantee additional time to demonstrate compliance with the 20% planning and administration cap.</p>



Compliance Check