FINANCIAL MANAGEMENT

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CHAPTER 8: FINANCIAL MANAGEMENT

INTRODUCTION

Accurate financial record-keeping, including timely deposit, payment and accounting of Community Development Block Grant (CDBG) funds is crucial to the successful management of a CDBG funded project. Units of General Local Government (UGLGs) must take the following steps to develop a financial management system to receive grant funds:

- Appoint a person to be responsible for Financial Management and Reporting tasks;
- Establish separate ledger accounts, and establish procedures to receive and disburse project funds;
- Establish paper and electronic accounting records; and
- Establish procedures for approving invoices, submitting claims, and issuing payments to vendors.

Financial record-keeping is a fundamental responsibility of the UGLG's Chief Financial Officer (CFO), such as the Treasurer or Clerk. The UGLG's financial procedures must be consistent with Generally Accepted Accounting Principles (GAAP) and federal requirements described in this chapter.

The *Grant Agreement* contains important information pertaining to grant expiration dates and financial obligations of all participants.

No requests for grant funds will be considered by the Division of Energy, Housing and Community Resources (DEHCR) until the UGLG has executed the *Grant Agreement* and has obtained an official notification approving the release of funds from DEHCR's Environmental Desk (see Chapter 4: *Environmental Review*). The UGLG assumes full responsibility for the project, including payment of all project-related contracts executed prior to execution of the *Grant Agreement*.

FINANCIAL RECORDKEEPING

DEHCR has established recordkeeping requirements for CDBG recipients in accordance with 24 CFR 570.490, *Recordkeeping Requirements*. As required by federal regulations, this system of recordkeeping is sufficient to facilitate fiscal reviews and audits of UGLGs.

The CDBG funds must be maintained in a separate account or in a separate fund (with a separate account register) within an existing account. Detailed records of receipts and expenditures of grant funds must be maintained at all times. Records must be supported by source documents including (but not limited to):

- deposit receipts;
- invoices;
- payment receipts;
- copies of processed checks;
- bank statements; and
- contracts awarded.

INCURRING COSTS

Soft Costs, for professional services (including administration, engineering and architectural services) and other pre-construction related activities may be incurred after the date of the *Grant Award Letter*. **Note: Engineering costs for the project incurred 12 months prior to the submission of the application may be counted as Match. No other budget category qualifies for this credit.**

Hard Costs, for construction activities* and the purchase of materials* and equipment, may only be incurred following execution of the *Grant Agreement*, completion of the *Environmental Review* process (including the *Environmental Report* being certified by DEHCR), and completion of applicable Labor Standards procedures (Chapter 4: *Environmental Review* and Chapter 7: *Labor Standards)*.

The cost of acquiring/purchasing real property may not be incurred prior to the *Grant Agreement* being executed and the *Environmental Report* being certified, if the costs are to be paid/reimbursed with CDBG funds. DEHCR recommends the acquisition occur after the *Grant Agreement* is executed and the *Environmental Report* is certified by DEHCR, regardless of funding source, to ensure the property is eligible for the CDBG project and the UGLG is aware of the environmental implications of completing the project on the property. Acquisition costs are not eligible for Match for a project unless incurred after the Grant Agreement is executed, and the *Environmental Review* confirms the site is eligible for the CDBG project.

IMPORTANT REMINDER!

Improperly procured professional services will **not** be considered an eligible project cost and will not be paid for/reimbursed using either CDBG or Match funds.

**Some pre-construction activities such as mobilization and materials/supply orders necessary to begin construction may be allowed prior to the Grant Agreement being fully executed. However, waiting until the Grant Agreement is fully executed is recommended. Also, no CDBG funds will be disbursed to the UGLG for any construction related costs until the Grant Agreement is fully executed and the Environmental Review process is complete (including the Environmental Review certification being issued by DEHCR). Contractors must be informed of any contracts and activities for which payment is contingent upon the CDBG Grant Agreement between the UGLG and the Department of Administration being fully executed and approval of the Environmental Report.*

REQUESTING CDBG FUNDS

CDBG funds for **Soft Costs** may only be requested from DEHCR upon completion of the following:

- Executed *Grant Agreement* with DEHCR;
- *DOA-6456 Authorization for the Electronic Deposit* form (Attachment 8-B) or *DOA-6457 Address Update* (Attachment 8-C) (will be provided by DEHCR upon award if UGLG requests to be paid with a paper check rather than electronic deposit);
- *Financial Management Contact Person* form (Attachment 8-D);
- *Signature Certification* form (Attachment 8-E);
- *W-9 Request for Taxpayer Identification Number and Certification* (Attachment 8-J);
- *Development Agreement* received by DEHCR (applicable to PFED and ED projects only); and
- Submission of the *CDBG Payment Request* form (Attachment 8-F).

  ***NOTE: A customized copy of the *CDBG Payment Request* form for the UGLG's specific CDBG project will be provided by DEHCR. Contact the assigned DEHCR Project Representative to request this form approximately 30-60 days prior to the UGLG planning to submit the first request for payment, if not previously received.**

Hard costs may only be considered eligible and may be incurred upon completion of the following:

- Environmental review process and receipt of an official notification approving the release of funds from DEHCR's Environmental Desk (see Chapter 4: *Environmental Review*).
- Submission of documentation for applicable portions of the Labor Standards process:
  - Completed *Labor Standards Officer Designee* (Attachment 7-C);
  - *Record of Wage Decision Selection* (Attachment 7-D);
  - Bid Tab Summary;
  - *Notice of Contractor Award* form (Attachment 7-H); and
  - Documentation from Pre-Construction Meeting if held [Pre-Construction Meeting not required, but strongly recommended]. (Attachment 7-K or similar record of meeting proceedings.)

*Once the UGLG has received the *CDBG Payment Request* form from DEHCR, and the applicable requirements listed above have been met, the UGLG may request CDBG funds from the *Grant Award* in accordance with the executed *Grant Agreement* budget.

Information from this section and additional guidance is also provided in Attachment 8-A: *Allowable Costs Timeline* table in this chapter.

The UGLG must submit a copy of the following forms **each time** CDBG funds are requested from DEHCR:

- A copy of the completed *CDBG Payment Request* form (Attachment 8-F);
- An up-to-date *Cash Control Register* (Attachment 8-G);
- An up-to-date *CDBG Disbursements Journal* (Attachment 8-H);
- An up-to-date *Matching Funds Journal* (Attachment 8-I); and
- Supporting documentation to verify CDBG funded and Match-funded eligible costs incurred to date (e.g., invoices, receipts, copies of processed checks/electronic funds transfers, bank account statements, etc.).

CDBG funds can be received by check or electronic funds transfer (EFT). If the payment request is approved, the CDBG funds requested will be mailed (as a paper check) or electronically transferred (at the UGLG's preference) directly to the designated financial institution for deposit into the **non-interest-bearing** bank account. The UGLG must complete and submit the *DOA-6456 Authorization for Direct Deposit* form (Attachment 8-B) to receive CDBG payments via EFT. The UGLG will receive payments by paper check (mailed to the designated financial institution) if the *DOA-6457 Address Update* form (Attachment 8-C) is submitted. The *DOA-6456* or *DOA-6457* form must be submitted prior to the *Grant Agreement* being executed.

A CDBG payment request to DEHCR must be for an amount of **$25,000.00 or greater**, except for the provision noted later in this chapter for the second to last payment and the final CDBG payment. CDBG funds may be requested in advance of the UGLG's intended date of payment to contractors, but requested funds cannot exceed the total amount of applicable invoices received. This enables the UGLG to use CDBG funds for CDBG payments rather than disbursing local funds and being reimbursed by the CDBG program. When using the CDBG funds to pay the invoices directly as received (rather than receiving a reimbursement from DOA-DEHCR for invoices previously paid), the invoices must be paid directly from the CDBG **non-interest-bearing** bank account.

UGLGs **may not** request CDBG funds in excess of the amount shown on submitted invoices. CDBG funds drawn must be disbursed **within three (3) working days** after the funds have been deposited into the UGLG's bank account.

Administrative funds should be requested in approximate proportion to requests made from project budget categories. For example, if an overall average of 25% of the project budget has been drawn, the UGLG should not expect to receive 75% of the administrative budget.

Matching funds must be kept in an account separate from CDBG funds (or matching funds and CDBG funds must be trackable using official separate account registers) and are to be spent concurrently with, and in proportion to, CDBG funds. *[Exception: When CDBG CLOSE funds being used as "match" for the project, both the CDBG non-CLOSE and the CDBG CLOSE funds may be in the same bank account or account register.]* The UGLG may earn interest on

matching funds that are maintained in the separate account (except for CDBG CLOSE "match" funds, which are considered CDBG awarded funding and no interest can be earned on those funds). Matching funds may be spent on any eligible activity project-related costs as specified in the *Grant Agreement* scope of work and budget table (Attachment A and Attachment B of the *Grant Agreement*).

CDBG AND MATCHING FUNDS DOCUMENTATION

Supporting documentation for CDBG funds requested must be submitted to DEHCR with each payment request. This must include the *CDBG Disbursements Journal* (Attachment 8-H) and invoices (and may also include canceled checks or copies of checks issued and bank statements). This documentation must **clearly** identify the items for which CDBG funds were/are going to be expended and should include the calculations or brief descriptions to explain invoices that include work beyond the *Grant Agreement* "Scope of Work" (i.e., not project-related per the executed Grant Agreement). Invoices paid with a combination of CDBG and matching funds should include a break-down of funds being used. Costs attributed to CDBG expenditures, match expenditures, and ineligible expenditures must be identified, if applicable. Non-project costs are ineligible for CDBG funds and ineligible as match funding.

Similarly, supporting documentation, including the *Matching Funds Journal* (Attachment 8-I) and invoices (and may also include copies of processed checks and bank statements) must be submitted for all matching funds expended with each payment request. **[Note: When the UGLG is receiving match funding from other entities or programs, the UGLG must maintain in the project file records of how the match funding from the other sources was applied to expenditures to ensure and to verify there is no duplication of billing of activities/expenditures among funding sources.]**

When possible, matching funds should be spent concurrently with, and in proportion to, the CDBG funds. Any cost savings on the project will result in cost savings for both the UGLG and the CDBG Program, in proportion to the project funding percentages listed in the executed *Grant Agreement* budget. This means that if the project comes in under budget, a portion of the local dollars are not spent, and a portion of CDBG funds are not spent.

FINAL REQUEST FOR PAYMENT

The final request for payment must be submitted to DEHCR **in accordance with the DEHCR *Grant Agreement Time Table*.** Any *CDBG Payment Request* received by DEHCR ***after* the final payment request submission due date (as stated in the *Grant Agreement*) *is not eligible* for payment**. Funds received from the final request must also be disbursed by the UGLG within three (3) working days.

Per the terms of the *Grant Agreement*, DEHCR withholds 10% of the total grant amount, up to $25,000, until the *Project Completion Report* (Attachment 10-A) and supporting documentation and reporting have been submitted to, and approved by the assigned DEHCR Project Representative. While the usual minimum required amount for a CDBG payment request is $25,000, exceptions may be granted for: 1) the second to last CDBG payment request, allowing the UGLG to be paid the grant balance amount available minus the amount withheld until the *Project Completion Report* (Attachment 10-A) is submitted and approved, which may be less than $25,000; and/or 2) the final CDBG payment request to allow the UGLG to draw all funds available with the final payment request when the final payment amount available is less than $25,000.

IMPORTANT REMINDER!

CDBG Payment Requests received by DEHCR *after* the final payment request submission due date (as stated in the *Grant Agreement Time Table*) **are not eligible** for payment.

The UGLG must checkmark "yes" on the 'Final Request' line on the final *CDBG Payment Request* form.

The *Final Labor Standards Compliance Report* (LSCR) (Attachment 7-P) **must** be submitted prior to, or with, the final *CDBG Payment Request* form if Labor Standards are applicable to the project. DEHCR reserves the right to withhold funds until the Final LSCR is received.

DEHCR reserves the right to **withhold any and all payment requests until: reporting requirements have been met; supporting documentation for expenditures is submitted and verified; and all monitoring issues have been resolved.**

DEHCR may terminate the *Grant Agreement* at any time (see applicable section of the *Grant Agreement*) as a result of non-compliance with the grant requirements and suspend all CDBG funds at that time.

IMPORTANT REMINDER!

DEHCR reserves the right to withhold any and all payment requests until:

1. Reporting requirements have been met;
2. Supporting documentation indicating expenditures is submitted and verified; and
3. All monitoring issues have been resolved.

After the UGLG receives the final CDBG payment, the UGLG must submit the *Financial Certification of Completion* (Attachment 10-B in Chapter 10: *Project Completion*) and supporting documents showing the deposit and disbursement of the CDBG funds and payment for any invoice(s) that had not yet been paid as of the final *CDBG Payment Request* submission date. Refer to Chapter 10 for guidance.

ATTACHMENTS

Attachments for this chapter are listed below.

ATTACHMENT 8-A:	ALLOWABLE COSTS TIMELINE
ATTACHMENT 8-B:	DOA 6456 AUTHORIZATION FOR ELECTRONIC DEPOSIT FORM
ATTACHMENT 8-C:	DOA 6457 ADDRES UPDATE FORM (FOR PAPER CHECKS)
ATTACHMENT 8-D:	FINANCIAL MANAGEMENT CONTACT PERSON (TEMPLATE)
ATTACHMENT 8-D1:	FINANCIAL MANAGEMENT CONTACT PERSON (SAMPLE)
ATTACHMENT 8-D2:	FINANCIAL MANAGEMENT CONTACT PERSON (INSTRUCTIONS)
ATTACHMENT 8-E:	SIGNATURE CERTIFICATION (TEMPLATE)
ATTACHMENT 8-E1:	SIGNATURE CERTIFICATION (SAMPLE)
ATTACHMENT 8-E2:	SIGNATURE CERTIFICATION (INSTRUCTIONS)
ATTACHMENT 8-F:	REQUEST FOR PAYMENT FORM (TEMPLATE)
ATTACHMENT 8-F1:	REQUEST FOR PAYMENT FORM (INSTRUCTIONS)
ATTACHMENT 8-G:	CASH CONTROL REGISTER (TEMPLATE)
ATTACHMENT 8-G1:	CASH CONTROL REGISTER (SAMPLE)
ATTACHMENT 8-G2:	CASH CONTROL REGISTER FORM (INSTRUCTIONS)
ATTACHMENT 8-H:	CDBG DISBURSEMENTS JOURNAL (TEMPLATE)
ATTACHMENT 8-H1A:	CDBG DISBURSEMENTS JOURNAL (PF SAMPLE)
ATTACHMENT 8-H1B1:	CDBG DISBURSEMENTS JOURNAL (“SPLIT” CDBG & MATCH FUNDING SAMPLE)
ATTACHMENT 8-H1B2:	CDBG DISBURSEMENTS JOURNAL (PF+CLOSE FUNDS SAMPLE)
ATTACHMENT 8-H2:	CDBG DISBURSEMENTS JOURNAL (INSTRUCTIONS)
ATTACHMENT 8-H2:	CDBG DISBURSEMENTS JOURNAL (CLOSE AS MATCH) (TEMPLATE)
ATTACHMENT 8-I:	MATCHING FUNDS JOURNAL (TEMPLATE)
ATTACHMENT 8-I1A:	MATCHING FUNDS JOURNAL (SAMPLE)
ATTACHMENT 8-I1B:	MATCHING FUNDS JOURNAL (“SPLIT” CDBG & MATCH FUNDING SAMPLE)
ATTACHMENT 8-I2:	MATCHING FUNDS JOURNAL (INSTRUCTIONS)

ATTACHMENT 8-J:	W-9 REQUEST FOR TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION (TEMPLATE)
ATTACHMENT 8-J1:	W-9 REQUEST FOR TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION (SAMPLE)

ATTACHMENT 8-A: ALLOWABLE COSTS TIMELINE

Costs Allowed Prior to the CDBG Award:	Costs Allowed After the Grant Award:	Costs Allowed after Grant Agreement is Executed (signed by all parties) and Environmental Review is Complete (certified by DEHCR):
Architectural/Engineering (A/E) services costs (up to 12 months prior to CDBG Application submission): • Costs incurred up to 12 months prior to the UGLG's CDBG application submission may count as Match for the CDBG project (contingent upon verifying compliance with local procurement policy). • A/E services are not eligible to be paid/reimbursed with CDBG funds, unless allowed for the specific CDBG program (not eligible for annual competitive CDBG-PF program; eligible for CDBG-CLOSE funding and Special Projects (SP)) (contingent upon verifying compliance with procurement requirements specified in Chapter 3 of the *CDBG Implementation Handbook*). • If being paid with CDBG funds, invoiced costs will only be paid or reimbursed after the Grant Agreement is fully executed and the Environmental Review process is complete/certified.	*Grant Administration and other "Administrative" Activities:* • Only grant administration and other administrative costs incurred after the grant Award Date are eligible to be paid or reimbursed with CDBG funds, or to count as Match for the CDBG project (contingent upon verifying compliance with procurement requirements specified in Chapter 3 of the *CDBG Implementation Handbook*) • If the costs are being paid with CDBG funds, invoiced costs will only be paid or reimbursed after the Grant Agreement is fully executed and the Environmental Review process is complete/certified.	*Construction, Acquisition/Relocation, Planning (after ER Letter of Concurrence):* • NO CONSTRUCTION activities may occur on the project site until the Grant Agreement is executed and the ER is certified. Starting prior to this may disqualify part of or the *entire* CDBG project. • If construction bidding or contracting occurs prior to the Grant Agreement being executed and the ER being certified, and the contract award is contingent upon these factors, the UGLG must inform the contractor(s) of this contingency to the contract/award. • Some pre-construction activities such as mobilization and materials/supply orders necessary to begin construction may be allowed prior to the Grant Agreement being fully executed but the UGLG will be fully responsible for those costs in the event the project does not go forward (i.e., if the Grant Agreement does not get executed and/or the ER is not approved/certified). • The cost of acquiring/purchasing real property may not be incurred prior to the *Grant Agreement* being executed and the *Environmental Report* being certified, if the costs are to be paid/reimbursed with CDBG funds. If acquisition occurs prior this, it may disqualify the entire CDBG project. • DEHCR recommends the acquisition occur after the *Grant Agreement* is executed and the *Environmental Report* is certified by DEHCR for *any* acquisition for a CDBG project, regardless of funding source, when feasible, to ensure the property is eligible for the CDBG project and the UGLG is aware of the environmental implications of completing the project on the property. • The cost of acquiring/purchasing real property is not eligible as a Match cost unless incurred after the Grant Agreement is executed, and the *Environmental Review* (once completed) confirms the site is eligible for the CDBG project.
Only costs associated with the approved Scope of Work as presented in the Grant Agreement are eligible, and contingent compliance with the terms and requirements listed above; in the Grant Agreement; and the CDBG Implementation Handbook.		

ATTACHMENT 8-B: DOA-6456 AUTHORIZATION FOR ELECTRONIC DEPOSIT FORM

State of Wisconsin
Wisconsin Department of Administration
Division of Executive Budget & Finance
DOA-6456 (R2/2021)

TEMPLATE

Authorization for Direct Deposit

Section 1: Identifying Information

Tax Identification Number: ☐☐☐☐☐☐☐☐☐ EIN ☐ -OR- SSN ☐

Pursuant to Section 6109 of the Internal Revenue Service Code, we are required to obtain your Tax Identification Number (TIN) to properly report income to the IRS as required by law. Forms without a TIN will not be accepted.

Legal Name_____
Doing Business As Name: _____
Remit Address:_____
City: _____ County:_____ State:_____ ZIP:_____

Section 2: Additional Identifying Information

Supplier ID:_____ DUNS#_____
Recent payment number/amount received from the State:_____

Section 3: Current Financial Information		Section 4: Prior Financial Information	
Bank Verification Must be Attached		*Must be Provided to Change/Update Account*	
Bank Name		Bank Name	
Type	Checking ☐ Savings ☐	Type	Checking ☐ Savings ☐
Account Number		Account Number	
Account number supplied must match attached bank verification		*Account number supplied must match previous account number on file*	
Routing Number		Routing Number	
Routing number supplied must match attached bank verification		*Routing number supplied must match previous account number on file*	
New/Additional Email Address for Remittance Instructions:		**Previous Email Address for Remittance Instructions:**	

Section 5: International ACH Transaction Information

Will the entire amount of this electronic payment ultimately be deposited into a financial institution outside of the United States, and therefore fall under the regulation of IAT?	Yes	☐
	No	☐

Section 6: Municipalities Only

Local Gov Investment Pool		Sub Account Number	

Section 7: Contact Information

Primary Contact Name:	
Title:	Email:
Phone:	Fax:
Secondary Contact Name:	
Title:	Email:
Phone:	Fax:

Section 8: Read the Agreement, Sign & Date

The State will establish authentication information requirements for communications between the Supplier and the State, through online systems or paper forms. If the State receives a Communication containing proper authentication information, it shall be entitled to act on the Communication, and shall not be obligated to verify the content of such Communication, establish the identity of the person providing it, or await any confirmation thereof, and the State shall not be liable for acting on any Communication sent in the name of the Supplier. The Supplier shall be solely responsible for the safekeeping of the authentication information (i.e. passwords, Taxpayer Identification Numbers, bank account numbers, etc.) and assumes all risk of accidental disclosure or inadvertent use of such authentication information by any party whatsoever, whether such disclosure or use is on account of the Supplier's negligence or deliberate acts or otherwise. The State shall not be liable for any loss or damage resulting from fraudulent, unauthorized or otherwise improper use of any authentication information by the Supplier. **Account changes must be reported to the State Controller's Office 30 days prior to the effective date of the change. Account changes will take effect within five business days of receipt of properly completed documentation in the DOA office. Failure to report account changes may result in delayed payments. All bank accounts are tied to an address in our system. A separate form is required for each address.** The entity listed hereby authorizes the State of Wisconsin to initiate credit entries to its bank account at the financial institution identified above. Additionally, this form provides the State of Wisconsin the authority to reverse (withdraw) any erroneous credits (deposits) to the account. The authority shall remain in effect until the State of Wisconsin receives written notification of revocation, and has a reasonable opportunity to act on it.

Only Authorized individuals may complete and submit this form. By completing this form, you are certifying that you are a duly authorized representative of your organization and are lawfully able to initiate changes to banking information. Fraudulent conveyances are punishable offenses.

I have attached a copy of a current voided check or included a bank letter on bank letterhead, signed by a bank representative. Either option must include the individual/company name, routing and account numbers pre-printed by the financial institution

Print Name:	Date:
Signature:	Phone:

ATTACHMENT 8-C: DOA-6457 ADDRESS UPDATE FORM (FOR PAPER CHECK)

State of Wisconsin
Wisconsin Department of Administration
Division of Executive Budget & Finance
DOA-6457 (R02/2018)

TEMPLATE

Address Update

Section 1: Identifying Information

Tax Identification Number: ☐☐☐☐☐☐☐☐☐ EIN -OR- SSN ☐

Pursuant to Section 6109 of the Internal Revenue Service Code, we are required to obtain your Tax Identification Number (TIN) to properly report income to the IRS as required by law. Forms without a TIN will not be accepted.

Legal Name_____

Business Name, Doing Business As: _____

Section 2: Old Address (Required to Change an Address)

Address: _____

City: _____ State: _____ ZIP:_____ DUNS#_____

Section 3: Additional Address/ New Remit To Address

Remit Name _____

If a check is written, this will be the name on the payment

Address: _____

City: _____ State: _____ ZIP:_____ DUNS#_____

Section 4: Wisconsin State Agency, Local Government, or District

Are you a Wisconsin State Agency, Local Government, or District? ☐ Yes ☐ No

☐ City ☐ County ☐ School District ☐ Special Tax District ☐ Technical College ☐ Town ☐ Village ☐ Other

Is your entity in the Wisconsin Department of Revenue State Debt Collection Program? (SDC)	☐ Yes	☐ No
Is your entity in the Wisconsin Department of Revenue Tax Refund Intercept Program? (TRIP)	☐ Yes	☐ No
Does your entity receive payments (i.e. shared revenues) from WI Dept Of Revenue State & Local Finance?	☐ Yes	☐ No

Section 5: Contact Person

Name:	Email:
Phone:	Fax:

Section 6: Read the Agreement, Sign & Date

The State will establish authentication information requirements for communications between the Supplier and the State, through online systems or paper forms. If the State receives a Communication containing proper authentication information, it shall be entitled to act on the Communication, and shall not be obligated to verify the content of such Communication, establish the identity of the person providing it, or await any confirmation thereof, and the State shall not be liable for acting on any Communication sent in the name of the Supplier. The Supplier shall be solely responsible for the safekeeping of the authentication information (i.e. passwords, Taxpayer Identification Numbers, bank account numbers, etc.) and assumes all risk of accidental disclosure or inadvertent use of such authentication information by any party whatsoever, whether such disclosure or use is on account of the Supplier's negligence or deliberate acts or otherwise. The State shall not be liable for any loss or damage resulting from fraudulent, unauthorized or otherwise improper use of any authentication information by the Supplier.

*Only **Authorized** individuals may complete and submit this form. By completing this form, you are certifying that you are a duly authorized representative of your organization and are lawfully able to initiate changes to banking information. Fraudulent conveyances are punishable offenses.*

Signature:		Printed Name:		Date:	

Agency Use Only:

Supplier ID: _____ LOC: _____ Address Number:_____

ATTACHMENT 8-D: FINANCIAL MANAGEMENT CONTACT PERSON (TEMPLATE)

Division of Energy, Housing and Community Resources

Financial Management Contact Person Form

UNIT OF GENERAL LOCAL GOVERNMENT'S (UGLG'S) NAME: _____

DEHCR GRANT AGREEMENT #: _____

FINANCIAL MANAGEMENT CONTACT PERSON

FINANCIAL MANAGEMENT CONTACT PERSON: _____

(Person that will complete the CDBG Payment Request form and documentation.)

CONTACT PERSON'S TITLE: _____

FIRM (if applicable): _____

STREET ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

PHONE NUMBER: _____

EMAIL ADDRESS: _____

Submit this form via e-mail to the UGLG's *assigned DEHCR Project Representative* for the CDBG project or to *DOACDBG@wisconsin.gov*.

TEMPLATE

Financial Management Contact Person Form *Form v.2021-09-01*

ATTACHMENT 8-D1: FINANCIAL MANAGEMENT CONTACT PERSON (SAMPLE)

Division of Energy, Housing and Community Resources

Financial Management Contact Person Form

UNIT OF GENERAL LOCAL GOVERNMENT'S (UGLG'S) NAME: Village of Yourville
DEHCR GRANT AGREEMENT #: PF 21-50

FINANCIAL MANAGEMENT CONTACT PERSON

FINANCIAL MANAGEMENT CONTACT PERSON: Jane Smith

(Person that will complete the CDBG Payment Request form and documentation.)

CONTACT PERSON'S TITLE: Grant Administrator

FIRM (if applicable): XYZ Consulting, Inc.

STREET ADDRESS: 123 Main Street

CITY: Yourville STATE: WI ZIP CODE: 53999

PHONE NUMBER: (608) 222-333

EMAIL ADDRESS: Jsmith@xyzconsulting.com

Submit this form via e-mail to the UGLG's *assigned DEHCR Project Representative* for the CDBG project or to *DOACDBG@wisconsin.gov*.

SAMPLE

Financial Management Contact Person Form *Form v.2021-09-01*

ATTACHMENT 8-D2: FINANCIAL MANAGEMENT CONTACT PERSON (INSTRUCTIONS)

The UGLG must designate an individual to serve as the Financial Management Contact Person for the CDBG project. The Financial Management Contact Person should be knowledgeable about the submitted CDBG payment request(s) if questions arise or additional supporting documentation is needed for review.

1. Fill-in the "Unit of General Local Government's (UGLG's) Name" and the "DEHCR Grant Agreement Number" fields found in the upper right corner of the *Financial Management Contact Person* form.

2. Provide the name of the individual who will serve as the designated Financial Management Contact Person (FMCP) for the CDBG project.

3. Provide the job title of the FMCP, the name of the Firm/Business where the FMCP is employed (if applicable), and the street address (including city, state, and zip code information) where the FMCP can be reached via postage-paid mail.

4. Provide a telephone number and an active email address for the FMCP.

5. Submit the completed form to DEHCR via email to the UGLG's assigned DEHCR Project Representative or to *DOACDBG@wisconsin.gov*.

ATTACHMENT 8-E: SIGNATURE CERTIFICATION (TEMPLATE)

Division of Energy, Housing and Community Resources

Signature Certification Form

UNIT OF GENERAL LOCAL GOVERNMENT'S (UGLG'S) NAME: ____________________

DEHCR GRANT AGREEMENT #: ____________________

SIGNATURE CERTIFICATION FORM

The Authorized Signatories cannot include the Chief Elected Official (CEO).

______________________________ ______________ __________

Signature of Authorized Person *Title* *Date*

Typed Name of Authorized Person: ____________________

This signature replaces the previously authorized signature of: ____________________

______________________________ ______________ __________

Signature of Authorized Person *Title* *Date*

Typed Name of Authorized Person: ____________________

This signature replaces the previously authorized signature of: ____________________

______________________________ ______________ __________

Signature of Authorized Person *Title* *Date*

Typed Name of Authorized Person: ____________________

This signature replaces the previously authorized signature of: ____________________

I HEREBY CERTIFY THAT THE ABOVE SIGNATORIES ARE AUTHORIZED TO SIGN THE REQUEST FOR PAYMENT OF COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS.

______________________________ ______________ __________

Signature of Chief Elected Official *Title* *Date*

Typed Name of Chief Elected Official: ____________________

TEMPLATE

Signature Certification Form Revised: July 17, 2019

ATTACHMENT 8-E1: SIGNATURE CERTIFICATION (SAMPLE)

Division of Energy, Housing and Community Resources
Signature Certification Form

UNIT OF GENERAL LOCAL GOVERNMENT'S (UGLG'S) NAME: **Kearney, Village of**
DEHCR GRANT AGREEMENT #: **17-99**

SIGNATURE CERTIFICATION FORM

The Authorized Signatories cannot include the Chief Elected Official (CEO).

Vance Collins — Grant Administrator/Project Manager — 11/07/2018
Signature of Authorized Person — *Title* — *Date*

Typed Name of Authorized Person: Vance Collins

This signature replaces the previously authorized signature of: N/A

Mary Lew — Village Clerk — 11/07/2018
Signature of Authorized Person — *Title* — *Date*

Typed Name of Authorized Person: Mary Lew

This signature replaces the previously authorized signature of: Sara Brown

Karl Henry — Public Works Director — 11/07/2018
Signature of Authorized Person — *Title* — *Date*

Typed Name of Authorized Person: Karl Henry

This signature replaces the previously authorized signature of: N/A

»»««««««««««««««««««««««««««««««««««

I HEREBY CERTIFY THAT THE ABOVE SIGNATORIES ARE AUTHORIZED TO SIGN THE <u>REQUEST FOR PAYMENT OF COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS</u>.

Don Richardson — Village President — 11/07/2018
Signature of Chief Elected Official — *Title* — *Date*

Typed Name of Chief Elected Official: Don Richardson

SAMPLE

Attachment 8-E: Signature Certification Form Revised: August 31, 2017

ATTACHMENT 8-E2: SIGNATURE CERTIFICATION (INSTRUCTIONS)

The Unit of General Local Government's (UGLG's) Chief Elected Official (CEO) must authorize at least two (2) individuals to serve as signatories for requesting payment of CDBG funds. Except for the CEO, any local official or employee may be authorized to request CDBG funds. Authorized Signatories do not have to be the same individuals who sign community checks.

The CEO cannot authorize him/herself to be a signatory. The CEO is disqualified from being authorized to request funds, as the CEO is responsible for certifying the Authorized Signatories. The CEO must only sign the *Signature Certification* form **after** the Authorized Signatories have signed and dated the form.

Only the three (3) individuals authorized on the *Signature Certification* form may sign the *Request for Payment* form. Each CDBG payment request requires two (2) signatures, at least one of which must be a representative of the community (Clerk, Treasurer, Public Works Director, Board Member, etc.). Contracted Grant Administrators and their support staff may be authorized to serve as signatories, but only one (1) of the two required signatures on a CDBG payment request may come from a representative of a contracted firm.

1. Fill-in the "Unit of General Local Government's (UGLG's) Name" and the "DEHCR Grant Agreement Number" fields found in the upper right corner of the *Signature Certification* form.
2. Fill-in the "[Job] Title" and the "Typed Name" fields pertaining to the person being authorized to serve as a signatory for CDBG payment requests. If the Authorized Signatory is replacing a previously authorized individual, the name of the replaced signatory must be provided. For example: Mary Lew, the newly elected Clerk, is replacing former Clerk Sara Brown. The CEO may authorize up to three (3) signatories, at least one of which must be a representative of the local community (Clerk, Treasurer, Public Works Director, Board Member, etc.). Common combinations of Authorized Signatories include (but are not limited to):

Example #1:		**Example #2:**		**Example #3:**
Contracted Grant Administrator Local Clerk Local Board Member	**OR**	Contracted Grant Administrator* Contracted Grant Admin's Assistant* Local Clerk	**OR**	Local Clerk Local Board Member #1 Local Board Member #2

**When two (2) representatives of a contracted firm are listed as Authorized Signatories, only one (1) may provide a signature on a CDBG payment request. The second required signature would need to come from the representative of the local community (i.e. the 'Local Clerk' in Example #2 above).*

IMPORTANT REMINDER!

The UGLG's CEO **cannot authorize him/herself** to be a signatory. The CEO is disqualified from being authorized to request CDBG funds, as the CEO is responsible for certifying the Authorized Signatories.

3. Each Authorized Signatory must provide his/her signature along with the date when they signed the *Signature Certification* form.
4. The *Signature Certification* form is not valid until fully signed and dated by the Authorized Signatories and the CEO. The CEO's signature and date signed must be added to the form **after** the Authorized Signatories sign and date the form.
5. Submit the completed form to DEHCR via email to the UGLG's assigned DEHCR Project Representative for the CDBG project or to *DOACDBG@wisconsin.gov*.

Should the Authorized Signatories' name or authorization status to continue signing the *Payment Request* forms change, **a new form listing all eligible signatories must be completed** and submitted to DEHCR. If the UGLG has any questions, contact DEHCR's Bureau of Community Development.

ATTACHMENT 8-F: PAYMENT REQUEST FORM (TEMPLATE)

Community Development Block Grant Funds (CDBG) Payment Request
Department of Administration
Division of Energy, Housing and Community Development (DEHCR)

TEMPLATE

Make Check Payable To:

Contract Number:

Contract Start Date:

Construction Start Date:

Contract End Date:

PO Number:

Request Date:

Amended Request ☐

Final Request ☐

Person Completing this Form:

Phone Number:

Contract Amount: $200,000.00

The Grantee MUST ATTACH Updated Copies of the :

- Cash Control Register
- CDBG Disbursements Journal
- Matching Funds Journal
- Invoices for this Payment Request

CDBG-Funded Activity	IDIS Activity Number	Previous Request Number	Current Request Number	CDBG Activity Amount Budgeted	Previously Requested	Current Request	Total Requested to Date	CDBG Award Balance
(CDBG FUNDED ACTIVITY NAME)		0	0	$0.00	$0.00	$0.00	$0.00	$0.00
(CDBG FUNDED ACTIVITY NAME)				$0.00	$0.00	$0.00	$0.00	$0.00
(CDBG FUNDED ACTIVITY NAME)				$0.00	$0.00	$0.00	$0.00	$0.00
(CDBG FUNDED ACTIVITY NAME)				$0.00	$0.00	$0.00	$0.00	$0.00
TOTALS:				$0.00	$0.00	$0.00	$0.00	$0.00

Match-Funded Activity	REMINDER	Minimum Required Match	Percent Match To Date	Match Amount Budgeted	Previous Match Total	Current Match	Total Match Expended To Date
(MATCH FUNDED ACTIVITY NAME)	The minimum required Match percentage for the project (listed above) must be met when the Final CDBG Payment Request is submitted.	#DIV/0!	#DIV/0!	$0.00	$0.00	$0.00	$0.00
(MATCH FUNDED ACTIVITY NAME)		#DIV/0!	#DIV/0!	$0.00	$0.00	$0.00	$0.00
(MATCH FUNDED ACTIVITY NAME)		#DIV/0!	#DIV/0!	$0.00	$0.00	$0.00	$0.00
(MATCH FUNDED ACTIVITY NAME)		#DIV/0!	#DIV/0!	$0.00	$0.00	$0.00	$0.00
(MATCH FUNDED ACTIVITY NAME)		100.00%	100.00%	$0.00	$0.00	$0.00	$0.00
(MATCH FUNDED ACTIVITY NAME)		100.00%	100.00%	$0.00	$0.00	$0.00	$0.00
(MATCH FUNDED ACTIVITY NAME)		100.00%	100.00%	$0.00	$0.00	$0.00	$0.00
TOTALS:		#DIV/0!	#DIV/0!	$0.00	$0.00	$0.00	$0.00

Certification:

I hereby certify that: the information reported above is correct; the amount requested is not in excess of current needs; federal funds in excess of $5,000 will be disbursed in three (3) working days; and, complete and accurate records are being kept to substantiate all expenses related to this request. By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

EMAIL COMPLETED FORM TO:
DOADEHCRFISCAL@WISCONSIN.GOV
WITH A COPY TO YOUR DEHCR Project Representative.

Grantee Representative Authorization

Name:

Title:

Date:

Grantee Representative Authorization

Name:

Title:

Date:

DEHCR Payment Authorization | Date Signed

ATTACHMENT 8-F1: CDBG PAYMENT REQUEST FORM (INSTRUCTIONS)

Much of the information on this form will be pre-printed by DEHCR. The instructions are for the portions of the form that the UGLG is responsible for completing. **The pre-printed *Payment Request* forms will be sent to the UGLG when it is eligible to request funds in one or more of the budget categories. No other form will be accepted.**

The payment request spreadsheet includes macros to automatically calculate and track the individual and project-to-date payment requests, along with the available grant balance(s). To assure the macros work properly, the following cells (fields) are unlocked for manual data entry (denoted by blue shaded cells):

BASIC INFORMATION

- PERSON COMPLETING THIS FORM: Provide the name of the individual who is completing and submitting the CDBG Payment Request form. (***HINT**: This will likely be the designated Grant Administrator and/or Financial Management Contact Person.)*
- PHONE NUMBER: Provide the daytime phone number of the individual who is completing and submitting the CDBG Payment Request form.
- CONSTRUCTION START DATE: Provide the date when construction began for the CDBG project. The date provided should match the Construction Start Date listed in the semi-annual Labor Standards data reporting on the *Semi-Annual CDBG Project Data Report* (Attachment 9-C).
- REQUEST DATE: Provide the date when this CDBG Payment Request form is being submitted to your assigned Project Representative at DEHCR.
- AMENDED REQUEST (CHECKBOX): Checkmark this box to indicate that the CDBG Payment Request form is an amended version of a prior submission, if applicable.
- FINAL REQUEST (CHECKBOX): Checkmark this box to indicate that the CDBG Payment Request form is the **final** payment request submission, if applicable. (Refer to the "Final Request for Payment" section in this chapter for requirements.)
- CASH CONTROL REGISTER (CHECKBOX): Checkmark this box to indicate that the UGLG has included the required Cash Control Register with the CDBG Payment Request form. (***REMINDER**: Failure to include the required journals and supporting documentation may result in delays processing payment requests.*)
- CDBG DISBURSEMENTS JOURNAL (CHECKBOX): Checkmark this box to indicate that the UGLG has included the required CDBG Disbursements Journal with the CDBG Payment Request form. (***REMINDER**: Failure to include the required journals and supporting documentation may result in delays processing payment requests.*)
- MATCHING FUNDS JOURNAL (CHECKBOX): Checkmark this box to indicate that the UGLG has included the required Matching Funds Journal with the CDBG Payment Request form. (***REMINDER**: Failure to include the required journals and supporting documentation may result in delays processing payment requests.*)

- INVOICES FOR THIS PAYMENT REQUEST (CHECKBOX): Checkmark this box to indicate that the UGLG has included the required invoices to support the CDBG Payment Request form. (***REMINDER**: Failure to include the required journals and supporting documentation may result in delays processing payment requests.*)

FINANCIALS

- CURRENT REQUEST NUMBER: Consecutively number each CDBG Payment Request form for this specific Grant Agreement number, beginning with #1. When submitting the Final Payment Request, make sure the UGLG checkmarks the "Final Request" checkbox. (Refer to the "Final Request for Payment" section in this chapter for requirements.)

  NOTE: If the UGLG has more than one active *Grant Agreement*, the UGLG must submit separate CDBG Payment Request forms for each *Grant Agreement*.

- CURRENT REQUEST: This is the amount of CDBG funds (broken-down by individual project budget activity line item) being requested **at this time** for the specified DEHCR Grant Agreement/contract number. The 'TOTALS' information will automatically calculate after amounts are entered on the form. Each request must be for **at least $25,000.00** *(an exception may be granted for second to last payment request, allowing the UGLG to be paid the grant balance amount available minus the amount withheld by DEHCR until the Project Completion Report is submitted and approved, which may be less than $25,000).* CDBG funds drawn must be disbursed within three (3) working days after the funds have been deposited into the UGLG's local bank account.

  The 'CDBG Activity Amount(s) Budgeted' should reflect the current allowable funding limits as listed in the UGLG's executed Grant Agreement (including any applicable executed Grant Amendments), and are broken-down by individual project budget activity line item, as listed on the CDBG Payment Request form.

  The 'Previously Requested' dollar values are automatically calculated from prior payment requests, and are combined with the 'Current Request' dollar values to calculate the 'Total Requested to Date' and the 'CDBG Award Balance' values.

  NOTE: The UGLG cannot request more CDBG funds than have been budgeted in the UGLG's executed Grant Agreement (including any applicable executed Grant Amendments). CDBG funds expended through the Grant Agreement cannot exceed the total amount listed by category, nor exceed the total shown in the Budget Table. Activity funds and Administrative funds are **not** transferable between categories. For **Construction Costs**, the expenditure of CDBG funds is limited to facilities owned and operated by the Grantee (i.e. UGLG). Contact the assigned DEHCR Project Representative with questions, concerns, and/or to report any needed corrections.

- CURRENT MATCH: This is the amount of Match funds (broken-down by individual project budget activity line item) being claimed **with this payment request** for the specified DEHCR Grant Agreement/contract number and as listed on the CDBG Payment Request form. Breakdown the total amount of Match funds being claimed as expended with this payment request, by budget category, and enter the dollar amount(s) on the appropriate line(s). The match amount(s) should reflect the amounts, listed by budget category, in the *Matching Funds Journal* (Attachment 8-I). The 'TOTALS' information will automatically calculate after amounts are entered on the form.

The 'Match Amount(s) Budgeted' should reflect the current budgeted obligation amount as listed in the UGLG's executed Grant Agreement (including any applicable executed Grant Amendments), and are broken-down by individual project budget activity line item as listed in the CDBG Payment Request form for the project.

The 'Previous Match Total' dollar values are automatically calculated from the information submitted on prior payment requests (if applicable), and are combined with the 'Current Match' dollar values to calculate the 'Total Match Expended to Date' and the 'Percent Match to Date' values.

NOTE: Match funds may be moved between construction, engineering/architectural, and grant administration line items in the Budget without the Department's approval.

CERTIFICATION

- GRANTEE REPRESENTATIVE AUTHORIZATION (#1)
  - NAME: Provide the name of the first authorized signatory, as designated on the *Signature Certification* form, which is certifying approval of the CDBG Payment Request form for submission to DEHCR.
  - TITLE: Provide the job title of the first authorized signatory, as listed on the *Signature Certification* form.
  - DATE: Provide the date when the first authorized signatory is certifying approval of the CDBG Payment Request form for submission to DEHCR.
- GRANTEE REPRESENTATIVE AUTHORIZATION (#2)
  - NAME: Provide the name of the second authorized signatory, as designated on the *Signature Certification* form, which is certifying approval of the CDBG Payment Request form for submission to DEHCR.
  - TITLE: Provide the job title of the second authorized signatory, as listed on the *Signature Certification* form.
  - DATE: Provide the date when the second authorized signatory is certifying approval of the CDBG Payment Request form for submission to DEHCR.

NOTE: At least one of the Grantee's Representative Authorizations must be from an UGLG representative (e.g., employee, elected or appointed official). A contracted third-party consultant providing Grant Administration services may provide one of the two required Certification authorizations, provided that the contracted consultant is one of the signatories on the executed *Signature Certification* form.

Follow the instructions listed at the bottom of the *CDBG Payment Request* form (spreadsheet), along with the instructions listed on the second tab (spreadsheet) of the payment request workbook.

For the first CDBG Request for Payment submission:

1. Enter all values requested in the unlocked cells (as listed above) on CDBG Request for Payment form.

   NOTE: By entering the names, titles, and approval dates of the Grantee Representative Authorizations, the UGLG is confirming that the listed individuals have reviewed and approved the submission of the CDBG Payment Request.
2. Totals in each applicable column of the form will automatically be calculated.
3. **SAVE** the CDBG Request for Payment document with the request number included in the file name.
4. Submit the completed CDBG Payment Request form, along with applicable supporting documentation, to DEHCR for review and processing.

For any subsequent CDBG Request for Payment submission(s):

1. **OPEN** the CDBG Request for Payment document that was saved from the (most-recent) previous payment request submission.

   IMPORTANT: The UGLG must open the document saved from the previous CDBG Request for Payment submission and click the "Start New Request" button to ensure the integrity of the pre-entered formulas on the form are maintained and calculations are generated correctly. *Failure to follow this procedure may result in errors that must be corrected by the UGLG before the payment request can be approved by DEHCR.*
2. Click the "Start New Request" button to activate the macros.

   By clicking the "Start New Request" button on the form, the 'Previous Request Number' will automatically be calculated and will be displayed. The values previously entered in the 'Current Request' and 'Current Match' fields will automatically be moved to the 'Previously Requested' and 'Previous Match Total' columns. The data-entry fields will be cleared in preparation for completing a new payment request.
3. Enter all values requested in the unlocked cells (as listed above) on the CDBG Payment Request form.

   NOTE: By entering the names, titles, and approval dates of the Grantee Representative Authorizations, the UGLG is confirming that the listed individuals have reviewed and approved the submission of the CDBG Payment Request form.
4. Totals in each applicable column of the form will automatically be calculated.
5. **SAVE** the CDBG Payment Request document with the request number included in the file name.
6. Submit the completed CDBG Payment Request form, along with applicable supporting documentation, to DEHCR for review and processing.

E-mail the completed request form, along with copies of the updated *Cash Control Register*, the updated *CDBG Disbursements Journal*, the updated *Matching Funds Journal*, the invoices (for costs incurred), and checks (for invoices already paid) to *DOADEHCRFiscal@wisconsin.gov* (and carbon-copy the project's assigned DEHCR Project Representative). Retain a copy of the payment request and supporting documentation for the local CDBG project files. **DO NOT MAIL** the forms if the UGLG has already e-mailed them to DEHCR.

ATTACHMENT 8-G: CASH CONTROL REGISTER (TEMPLATE)

CASH CONTROL REGISTER

Division of Energy, Housing and Community Resources
Cash Control Register

A. NAME OF UGLG:	**<Provide UGLG's Name Here>**
B. DEHCR GRANT AGREEMENT #:	**<Provide Grant Agreement # Here>**

Request For Payment Submitted				CDBG Payments Received			Collections, Refunds			Disbursements			Balance of Federal Cash on Hand	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Related to CDBG Payment Request # ("Draw" #)	Date of Request	Amount of Request	Cumulative Requests to Date	Date of Deposit	Amount of Deposit	Cumulative Receipts to Date	Date	Deposit or Check Amt	Cumulative Amt to Date	Date	Amount	Cumulative Amt to Date	Date	Amount
SAMPLE 1	*5/1/2022*	*$ 100,000.00*	*$ 100,000.00*										*5/1/2022*	*$ -*
				6/1/2022	*$ 100,000.00*	*$ 100,000.00*							*6/1/2022*	*$ 100,000.00*
								$ -	*$ -*					
										6/2/2022	*$ 50,000.00*	*$ 50,000.00*	*6/2/2022*	*$ 50,000.00*
										6/3/2022	*$ 50,000.00*	*$ 100,000.00*	*6/3/2022*	*$ -*
SAMPLE 2	*7/1/2022*	*$ 200,000.00*	*$ 300,000.00*										*7/1/2022*	*$ -*
				8/1/2022	*$ 200,000.00*	*$ 300,000.00*							*8/1/2022*	*$ 200,000.00*
							7/30/2022	*$ 1,000.00*	*$ 1,000.00*				*7/30/2022*	*$ 201,000.00*
										8/2/2022	*$ 201,000.00*	*$ 301,000.00*	*8/2/2022*	*$ -*
1			$ -										TBD	$ -
					$ -	$ -							TBD	$ -
								$ -	$ -				TBD	$ -
											$ -	$ -	TBD	$ -
											$ -	$ -	TBD	$ -
											$ -	$ -	TBD	$ -
2		$ -	$ -										TBD	$ -
					$ -	$ -							TBD	$ -
								$ -	$ -				TBD	$ -
											$ -	$ -	TBD	$ -
											$ -	$ -	TBD	$ -
											$ -	$ -	TBD	$ -
3		$ -	$ -										TBD	$ -
					$ -	$ -							TBD	$ -
								$ -	$ -				TBD	$ -
											$ -	$ -	TBD	$ -
											$ -	$ -	TBD	$ -
											$ -	$ -	TBD	$ -
4		$ -	$ -										TBD	$ -
					$ -	$ -							TBD	$ -
								$ -	$ -				TBD	$ -
											$ -	$ -	TBD	$ -
											$ -	$ -	TBD	$ -

TEMPLATE

Cash Control Register (CCR)

Form v.2021-09-01

CASH CONTROL REGISTER

Division of Energy, Housing and Community Resources
Cash Control Register

A. NAME OF UGLG:	**<Provide UGLG's Name Here>**
B. DEHCR GRANT AGREEMENT #:	**<Provide Grant Agreement # Here>**

Request For Payment Submitted				CDBG Payments Received			Collections, Refunds			Disbursements			Balance of Federal Cash on Hand	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Related to CDBG Payment Request # ("Draw" #)	Date of Request	Amount of Request	Cumulative Requests to Date	Date of Deposit	Amount of Deposit	Cumulative Receipts to Date	Date	Deposit or Check Amt	Cumulative Amt to Date	Date	Amount	Cumulative Amt to Date	Date	Amount
											$ -	$ -	TBD	$ -
5		$ -	$ -										TBD	$ -
					$ -	$ -							TBD	$ -
								$ -	$ -				TBD	$ -
											$ -	$ -	TBD	$ -
											$ -	$ -	TBD	$ -
											$ -	$ -	TBD	$ -
6		$ -	$ -										TBD	$ -
					$ -	$ -							TBD	$ -
								$ -	$ -				TBD	$ -
											$ -	$ -	TBD	$ -
											$ -	$ -	TBD	$ -
											$ -	$ -	TBD	$ -
7		$ -	$ -										TBD	$ -
					$ -	$ -							TBD	$ -
								$ -	$ -				TBD	$ -
											$ -	$ -	TBD	$ -
											$ -	$ -	TBD	$ -
											$ -	$ -	TBD	$ -
8		$ -	$ -										TBD	$ -
					$ -	$ -							TBD	$ -
								$ -	$ -				TBD	$ -
											$ -	$ -	TBD	$ -
											$ -	$ -	TBD	$ -
											$ -	$ -	TBD	$ -

TEMPLATE

Cash Control Register (CCR)

Form v.2021-09-01

ATTACHMENT 8-G1: CASH CONTROL REGISTER (SAMPLE)

CASH CONTROL REGISTER

1 OF 2

Division of Energy, Housing and Community Resources

Cash Control Register

A. NAME OF UGLG: **Village of Conway Springs**

B. DEHCR GRANT AGREEMENT #: **PF 17-99**

	Request For Payment Submitted				CDBG Checks Received			Collections, Refunds			Disbursements			Balance of Federal Cash on Hand	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Related to CDBG Payment Request # ("Draw" #)	Date of Request	Amount of Request	Cumulative Requests to Date	Date of Deposit	Amount of Deposit	Cumulative Receipts to Date	Date	Deposit or Check Amt	Cumulative Amt to Date	Date	Amount	Cumulative Amt to Date	Date	Amount
1	1	7/18/2016	$150,000.00	$150,000.00										7/18/2016	$0.00
2					8/9/2016	$150,000.00	$150,000.00							8/9/2016	$150,000.00
3											8/10/2016	$30,000.00	$30,000.00	8/10/2016	$120,000.00
4											8/11/2016	$20,000.00	$50,000.00	8/11/2016	$100,000.00
5											8/12/2016	$100,000.00	$150,000.00	8/12/2016	$0.00
6															
7															
8	2	11/14/2016	$275,000.00	$425,000.00										11/14/2016	$0.00
9					12/12/2016	$275,000.00	$425,000.00							12/12/2016	$275,000.00
10											12/14/2016	$275,000.00	$425,000.00	12/14/2016	$0.00
11															
12															
13	3	12/16/2016	$50,000.00	$475,000.00										12/16/2016	$0.00
14								12/20/2016	$2,000.00	$2,000.00	12/20/2016	Correction: ($2,000.00)	$423,000.00	12/20/2016	$2,000.00
15					1/6/2017	$50,000.00	$475,000.00							1/6/2017	$52,000.00
16											1/9/2017	$50,000.00	$473,000.00	1/9/2017	$2,000.00
17															
18															
19	4	8/24/2017	$23,500.00	$498,500.00										8/24/2017	$2,000.00
20					9/15/2017	$23,500.00	$498,500.00							9/15/2017	$25,500.00
21											9/15/2017	$25,500.00	$498,500.00	9/15/2017	$0.00
22															
23															
24	5		$ -	$ 498,500.00										TBD	$0.00
25						$ -	$498,500.00							TBD	$ -
26									$ -	$ 2,000.00				TBD	$ -
27												$ -	$498,500.00	TBD	$ -
28												$ -	$ 498,500.00	TBD	$ -
29												$ -	$ 498,500.00	TBD	$ -
30															
31															
32															
33	6		$	$ 498,500.00										TBD	$ -
34						$ -	$498,500.00							TBD	$ -
35									$ -	$ 2,000.00				TBD	$ -
36												$ -	$ 498,500.00	TBD	$ -

SAMPLE

SAMPLE: Cash Control Register (CCR)

Revised: August 31, 2017

CASH CONTROL REGISTER

37												$ -	$ 498,500.00	TBD	$ -
38												$ -	$ 498,500.00	TBD	$ -
39															
40															
41	7		$ -	$ 498,500.00										TBD	$ -
42						$ -	$498,500.00							TBD	$ -
43									$ -	$ 2,000.00				TBD	$ -
44												$ -	$ 498,500.00	TBD	$ -
45												$ -	$ 498,500.00	TBD	$ -
46												$ -	$ 498,500.00	TBD	$ -
47															
48															
49	8		$ -	$ 498,500.00										TBD	$ -
50						$ -	$498,500.00							TBD	$ -
51									$ -	$ 2,000.00				TBD	$ -
52												$ -	$ 498,500.00	TBD	$ -
53												$ -	$ 498,500.00	TBD	$ -
54												$ -	$ 498,500.00	TBD	$ -
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SAMPLE

SAMPLE: Cash Control Register (CCR)

Revised: August 31, 2017

ATTACHMENT 8-G2: CASH CONTROL REGISTER FORM (INSTRUCTIONS)

The *Cash Control Register* (CCR) summarizes daily receipts, payments, and federal cash on hand balances for the CDBG project. It also provides documentation that the UGLG has minimized the time elapsed between the receipt and payment of federal funds.

A copy of the current CCR, prepared in accordance with the instructions provided below, must be submitted with each *CDBG Payment Request* (Attachment 8-F) and with the *Project Completion Report* (Attachment 10-A in Chapter 10*: Project Completion*). **Note:** The CCR is to be submitted with **each** *Payment Request* .

- In box A, fill-in the name of the UGLG as it appears on the *Grant Agreement*.
- In box B, fill-in the Grant Agreement number as it appears on the *Grant Agreement*.
- In column 1, "Pay Req. #," fill-in the request number as it appears on the corresponding completed *CDBG Payment Request* form (spreadsheet).
- In column 2, "Date of Request," fill-in the date of the "Grantee Representative Authorization" from the *CDBG Payment Request* form. If the required Authorized Signatories certified/approved the payment request on different dates, list the latest of the two authorization dates.
- In column 3, "Amount of Request," fill-in the amount requested as it appears on the corresponding completed *CDBG Payment Request* form, the auto-calculated total pertaining to the 'Current Request' column.
- In column 4, "Cumulative Requests to Date," fill-in the total amount of CDBG funds requested to date.
- In column 5, "Date of Deposit," fill-in the date that requested CDBG funds were deposited into the local CDBG bank account as shown on the notification received from the bank.
- In column 6, "Amount of Deposit," fill-in the amount of requested CDBG funds deposited into the CDBG bank account as shown on the bank notification.
- In column 7, "Cumulative Receipts to Date," fill-in the total amount of CDBG funds received to date.
- In column 8, "Date," fill-in the date of payment collections or refunds received, along with any CDBG re-payments made to DOA. (Columns 8, 9, and 10 should be used infrequently.)
- In column 9, "Deposit or Check Amount," fill-in the amount of any payment collections or refunds received.
- In column 10, "Cumulative Amount to Date," fill-in the net balance of payment collections or refunds received, if any.
- In column 11, "Date," fill-in the date funds were disbursed from the CDBG bank account.
- In column 12, "Amount," fill-in the amount of funds disbursed from the CDBG bank account.
- In column 13, "Cumulative Amount to Date," fill-in the total amount of funds disbursed from the CDBG bank account thus far.

- In column 14, "Date," fill-in the date of last entry in column 5, 8, or 11, which results in a change in the "Balance of Federal Cash on Hand," i.e., funds in the CDBG bank account.
- In column 15, "Amount," fill-in the current balance of federal cash on hand. The balance is equal to the sum of Column 7, plus or minus Column 10, minus Column 13, and should reconcile with the CDBG bank account bank statement.
- Only **one** entry should be reported in any one row, i.e., submission of request for payment, receipt of CDBG funds, miscellaneous collection or refund, or payment of CDBG funds.
- Explanations of the sample entries on the sample *Cash Control Register* (CCR) (Attachment 8-G1) are provided:
    1. CCR (Line 1) – On July 18, the Village submitted CDBG payment request #1 to DEHCR for $150,000.00.
    2. CCR (Line 2) – On August 9, the Village received notification from the bank that a deposit of $150,000.00 was placed in the Village's CDBG checking account.
    3. CCR (Lines 3, 4, and 5) – During the week of August 8-12, the Village wrote three (3) checks out of the CDBG checking account totaling $150,000.00 for project-related costs incurred. **PLEASE NOTE:** The *CDBG Disbursements Journal* (DJ) contains three (3) corresponding entries for the checks issued in August:
        a. DJ (Line 1) – Check 1001, Invoice #16-491, in the amount of $30,000.00, payable to ACME Construction for water tower and water main costs;
        b. DJ (Line 2) – Check 1002, Invoice #079 listed as a split payment, in the amount of $20,000.00, payable to Water Tower Constructors, Inc., for water tower costs; and
        c. DJ (Line 3) – Check 1003, Invoice #080 listed as a split payment, in the amount of $100,000.00, payable to Water Tower Constructors, Inc., for water tower costs.
    4. CCR (Line 8) – On November 14, the Village submitted request #2 to DEHCR for $275,000.00.
    5. CCR (Line 9) – On December 12, the Village received notification from the bank that a deposit of $275,000.00 was placed in the CDBG checking account from DEHCR.
    6. CCR (Line 10) – On December 14, the Village wrote two (2) checks out of the CDBG checking account and made one electronic funds transfer (EFT) totaling $275,000.00 for project-related costs incurred. **PLEASE NOTE:** The *CDBG Disbursements Journal* (DJ) contains three (3) corresponding entries for the EFT and checks issued in December:
        a. DJ (Line 8) – Check 6679*, Invoice #095 listed as a split payment, in the amount of $30,000.00, payable to Water Tower Constructors, Inc., for water tower costs [for which the Village used local funds to complete the payment and then sought reimbursement from CDBG funding for the costs already paid];
        b. DJ (Line 9) – Check 1004, Invoice #098 listed as a split payment, in the amount of $25,000.00, payable to Water Tower Constructors, Inc., for water tower costs; and

c. DJ (Line 10) – Check 1005, Invoice #16-492, in the amount of $220,000.00, payable to ACME Construction for water main and street reconstruction costs.

7. CCR (Line 13) – On December 16, the Village submitted request #3 to DEHCR for $50,000.00.

8. CCR (Line 14) – On December 20, the Village received a refund of $2,000.00 for an overpayment made on a prior construction invoice. The $2,000.00 was deposited back into the CDBG checking account in anticipation of using the funds to pay a future invoice. The $2,000.00 was deducted from the previous payments to indicate that the correction had been made. **PLEASE NOTE:** The *CDBG Disbursements Journal* (DJ) would also be updated to reflect the correction:

   a. DJ (Line 15) – Correction (Refund Deposit), Invoice #16-491, in the amount of $2,000.00, refunded from ACME Construction for incorrectly invoiced water main costs.

9. CCR (Line 15) – On January 6, the Village received notification from the bank that a deposit of $50,000.00 was placed in the CDBG checking account from DEHCR.

10. CCR (Line 16) – On January 9, the Village wrote two (2) checks out of the CDBG checking account totaling $50,000.00 for project-related costs incurred. The *CDBG Disbursements Journal* (DJ) would contain two (2) corresponding entries for the checks issued in January:

    a. DJ (Line 20) – Check 1006, Invoice #16-495, in the amount of $45,000.00, payable to ACME Construction for street reconstruction costs; and

    b. DJ (Line 21) – Check 1007, Invoice #20415, in the amount of $5,000.00, payable to Mary Smith Engineering Associates for grant administration costs.

11. CCR (Line 19) – On August 24, the Village submitted request #4 (the final payment request) to DEHCR for $23,500.00.

12. CCR (Line 20) – On September 15, the Village received notification from the bank that a deposit of $23,500.00 was placed in the CDBG checking account from DEHCR.

13. CCR (Line 21) – On September 15, the Village wrote two (2) checks out of the CDBG checking account totaling $25,500.00 for project-related costs incurred. **PLEASE NOTE:** The *CDBG Disbursements Journal* (DJ) would contain two (2) corresponding entries for the checks issued in September:

    a. DJ (Line 26) – Check 1008, Invoice #16-502, in the amount of $20,500.00, payable to ACME Construction for street reconstruction costs; and

    b. DJ (Line 27) – Check 1009, Invoice #20437, in the amount of $5,000.00, payable to Mary Smith Engineering Associates for grant administration costs.

ATTACHMENT 8-H: CDBG DISBURSEMENTS JOURNAL (TEMPLATE)

CDBG DISBURSEMENTS JOURNAL

1 OF 2

Division of Energy, Housing and Community Resources (DEHCR)

CDBG Disbursements Journal

A. NAME OF UGLG: **<Enter UGLG Name Here>**

B. DEHCR GRANT AGREEMENT #: **<Enter Grant Agreement #>**

							CDBG-Funded Activities & Payments				
							CDBG Contract Amount: $0.00				
											TOTAL
1	2	3	4	5	6	7	8	9	10	11	12
Associated CDBG Payment Request # (Draw #)	Date of Invoice	Amount of Invoice	Payee Name *AND* Invoice Number	Date of Payment	Check # (or enter "ETF" if electronic funds transfer)	Check or ETF Payment Amount (TOTAL)	Invoice Amount PAID WITH CDBG Funds	<ACTIVITY NAME> $0.00 TOTAL	<ACTIVITY NAME> $0.00 TOTAL	<ACTIVITY NAME> $0.00 TOTAL	Grant Admin. $0.00 TOTAL
0						$ -	$ -	$ -	$ -	$ -	$ -
0						$ -	$ -	$ -	$ -	$ -	$ -
0						$ -	$ -	$ -	$ -	$ -	$ -
0						$ -	$ -	$ -	$ -	$ -	$ -
0						$ -	$ -	$ -	$ -	$ -	$ -
0						$ -	$ -	$ -	$ -	$ -	$ -
0						$ -	$ -	$ -	$ -	$ -	$ -
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0						$ -	$ -	$ -	$ -	$ -	$ -
0						$ -	$ -	$ -	$ -	$ -	$ -

TEMPLATE

CDBG Disbursements Journal (DJ)

Form v.2021-09-01

CDBG DISBURSEMENTS JOURNAL

Division of Energy, Housing and Community Resources (DEHCR)

CDBG Disbursements Journal

A. NAME OF UGLG:	**<Enter UGLG Name Here>**
B. DEHCR GRANT AGREEMENT #:	**<Enter Grant Agreement #>**

							CDBG-Funded Activities & Payments CDBG Contract Amount: $0.00 TOTAL				
1	2	3	4	5	6	7	8	9	10	11	12
Associated CDBG Payment Request # (Draw #)	Date of Invoice	Amount of Invoice	Payee Name ***AND*** Invoice Number	Date of Payment	Check # (or enter "ETF" if electronic funds transfer)	**Check or ETF Payment Amount (TOTAL)**	Invoice Amount PAID WITH CDBG Funds	<ACTIVITY NAME> $0.00 TOTAL	<ACTIVITY NAME> $0.00 TOTAL	<ACTIVITY NAME> $0.00 TOTAL	Grant Admin. $0.00 TOTAL
0						$ -	$ -	$ -	$ -	$ -	$ -
0						$ -	$ -	$ -	$ -	$ -	$ -
0						$ -	$ -	$ -	$ -	$ -	$ -
0						$ -	$ -	$ -	$ -	$ -	$ -
0						$ -	$ -	$ -	$ -	$ -	$ -
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0						$ -	$ -	$ -	$ -	$ -	$ -
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0						$ -	$ -	$ -	$ -	$ -	$ -
0						$ -	$ -	$ -	$ -	$ -	$ -

TEMPLATE

CDBG Disbursements Journal (DJ)

Form v.2021-09-01

ATTACHMENT 8-H1A: CDBG DISBURSEMENTS JOURNAL (PF SAMPLE)

CDBG DISBURSEMENTS JOURNAL

1 OF 2

SAMPLE

Division of Energy, Housing and Community Resources

CDBG Disbursements Journal

A. NAME OF UGLG: **Village of Conway Springs**

B. DEHCR GRANT AGREEMENT #: **CDBG-PF 17-99**

								CDBG-Funded Activities & Payments CDBG Contract Amount: $500,000.00 TOTAL				
	1	2	3	4	5	6	7	8	9	10	11	12
	Related to CDBG Payment Request # ("Draw" #)	Date of Invoice	Amount of Invoice	Payee and Invoice or Voucher Number	Date of Payment	Check Number	**Check Amount (TOTAL)**	Check Amount PAID WITH CDBG Funds	Water Tower $200,000.00 TOTAL	Water Mains $200,000.00 TOTAL	Streets, Curb & Gutter $90,000.00 TOTAL	Grant Admin. $10,000.00 TOTAL
1	1	7/11/2016	$30,000.00	ACME Construction (Invoice #16-491)	8/10/2016	1001	$30,000.00	$30,000.00	$25,000.00	$5,000.00	$0.00	$0.00
2	1	7/13/2016	$40,000.00	Water Tower Constructors, Inc. (Invoice #079) – SPLIT PAYMENT	8/11/2016	1002	$20,000.00	$20,000.00	$20,000.00	$0.00	$0.00	$0.00
3	1	7/15/2016	$200,000.00	Water Tower Constructors, Inc. (Invoice #080) – SPLIT PAYMENT	8/12/2016	1003	$100,000.00	$100,000.00	$100,000.00	$0.00	$0.00	$0.00
4				TOTAL PAYMENTS THIS PAY REQUEST				$150,000.00	$145,000.00	$5,000.00	$0.00	$0.00
5				TOTAL PAYMENTS TO DATE				$150,000.00	$145,000.00	$5,000.00	$0.00	$0.00
6				GRANT BALANCE AVAILABLE				$350,000.00	$55,000.00	$195,000.00	$90,000.00	$10,000.00
7				FEDERAL CASH ON HAND				$0.00	$0.00	$0.00	$0.00	$0.00
8	2	11/4/2016	$60,000.00	Water Tower Constructors, Inc. (Invoice #095) – SPLIT PAYMENT [Village reimbursed 12/14/16 via EBT]	12/1/2016	6679* (General Acct.)	$30,000.00*	$30,000.00*	$30,000.00*	$0.00	$0.00	$0.00
9	2	11/8/2016	$50,000.00	Water Tower Constructors, Inc. (Invoice #098) – SPLIT PAYMENT	12/14/2016	1004	$25,000.00	$25,000.00	$25,000.00	$0.00	$0.00	$0.00
10	2	11/11/2016	$220,000.00	ACME Construction (Invoice #16-492)	12/14/2016	1005	$220,000.00	$220,000.00	$0.00	$195,000.00	$25,000.00	$0.00
11				TOTAL PAYMENTS THIS PAY REQUEST				$275,000.00	$55,000.00	$195,000.00	$25,000.00	$0.00
12				TOTAL PAYMENTS TO DATE				$425,000.00	$200,000.00	$200,000.00	$25,000.00	$0.00
13				GRANT BALANCE AVAILABLE				$75,000.00	$0.00	$0.00	$65,000.00	$10,000.00
14				FEDERAL CASH ON HAND				$0.00	$0.00	$0.00	$0.00	$0.00

* Indicates CDBG costs incurred that were initially paid with local (Village) funds, for which the Village will seek reimbursement from CDBG funding.

SAMPLE: CDBG Disbursements Journal (DJ)

Revised: August 31, 2017

CDBG DISBURSEMENTS JOURNAL

								CDBG-Funded Activities & Payments CDBG Contract Amount: $500,000.00 TOTAL				
	1	2	3	4	5	6	7	8	9	10	11	12
	Related to CDBG Payment Request # ("Draw" #)	Date of Invoice	Amount of Invoice	Payee and Invoice or Voucher Number	Date of Payment	Check Number	**Check Amount (TOTAL)**	Check Amount PAID WITH CDBG Funds	Water Tower $200,000.00 TOTAL	Water Mains $200,000.00 TOTAL	Streets, Curb & Gutter $90,000.00 TOTAL	Grant Admin. $10,000.00 TOTAL
15	1	7/11/2016	~~$30,000.00~~ $28,000.00	ACME Construction (Invoice #16-491) – CORRECTION	12/20/2016	CORRECTION (Refund Deposit)	($2,000.00)	($2,000.00)	$0.00	($2,000.00)	$0.00	$0.00
16				TOTAL PAYMENTS THIS PAY REQUEST				($2,000.00)	$0.00	($2,000.00)	$0.00	$0.00
17				TOTAL PAYMENTS TO DATE				$423,000.00	$200,000.00	$198,000.00	$25,000.00	$0.00
18				GRANT BALANCE AVAILABLE				$77,000.00	$0.00	$2,000.00	$65,000.00	$10,000.00
19				**FEDERAL CASH ON HAND**				**$0.00**	**$0.00**	**$2,000.00**	**$0.00**	**$0.00**
20	3	12/9/2016	$45,000.00	ACME Construction (Invoice #16-495)	1/9/2017	1006	$45,000.00	$45,000.00	$0.00	$0.00	$45,000.00	$0.00
21	3	12/9/2016	$5,000.00	Mary Smith Engineering Associates (Invoice #20415)	1/9/2017	1007	$5,000.00	$5,000.00	$0.00	$0.00	$0.00	$5,000.00
22				TOTAL PAYMENTS THIS PAY REQUEST				$50,000.00	$0.00	$0.00	$45,000.00	$5,000.00
23				TOTAL PAYMENTS TO DATE				$473,000.00	$200,000.00	$198,000.00	$70,000.00	$5,000.00
24				GRANT BALANCE AVAILABLE				$25,000.00	$0.00	$0.00	$20,000.00	$5,000.00
25				**FEDERAL CASH ON HAND**				**$0.00**	**$0.00**	**$2,000.00**	**$0.00**	**$0.00**
26	4	8/15/2017	$20,500.00	ACME Construction (Invoice #16-502)	9/15/2017	1008	$20,500.00	$20,500.00	$0.00	$2,000.00	$18,500.00	$0.00
27	4	8/16/2017	$5,000.00	Mary Smith Engineering Associates (Invoice #20437)	9/15/2017	1009	$5,000.00	$5,000.00	$0.00	$0.00	$0.00	$5,000.00
28				TOTAL PAYMENTS THIS PAY REQUEST				$25,500.00	$0.00	$2,000.00	$18,500.00	$5,000.00
29				TOTAL PAYMENTS TO DATE				$498,500.00	$200,000.00	$200,000.00	$88,500.00	$10,000.00
30				GRANT BALANCE AVAILABLE				$1,500.00	$0.00	$0.00	$1,500.00	$0.00
31				**FEDERAL CASH ON HAND**				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
32												
33												
34												
35												
36												
37												
38												
39												

SAMPLE

SAMPLE: CDBG Disbursements Journal (DJ)

Revised: August 31, 2017

ATTACHMENT 8-H1B1: CDBG DISBURSEMENTS JOURNAL
("SPLIT" CDBG & MATCH FUNDING SAMPLE)

CDBG DISBURSEMENTS JOURNAL

1 OF 2

SAMPLE

Division of Energy, Housing and Community Resources

CDBG Disbursements Journal

A. NAME OF UGLG: **Village of Yourville**

B. DEHCR GRANT AGREEMENT #: **CDBG PF 20-100**

CDBG-Funded Activities & Payments

CDBG Contract Amount: $1,000,000.00

1	2	3	4	5	6	7	8	9	10
Related to CDBG Payment Request # ("Draw" #)	Date of Invoice	Amount of Invoice	Payee and Invoice or Voucher Number	Date of Payment	Check Number	Check Amount (TOTAL)	Check Amount PAID WITH CDBG Funds	Water/Sewer Improvements $489,280.00 TOTAL	Street Improvements $510,720.00 TOTAL
1	5/6/2021	$ 88,298.22	XYZ Contracting, Inc. - PayApp1 (SPLIT PAYMENT)	5/20/2021	050532	$ 88,298.22	$ 50,967.72	$ 47,414.22	$ 3,553.50
1	5/30/2021	$ 497,563.96	XYZ Contracting, Inc. - PayApp2 (SPLIT PAYMENT)	6/25/2021	050640	$ 497,563.96	$ 268,324.77	$ 255,342.99	$ 12,981.78
1	6/5/2021	$ 22,382.80	ABC Contracting - PayApp1	4/23/2021	050473	$ 22,382.80	$ 22,382.80	$ -	$ 22,382.80
1	6/10/2021	$ 2,135.00	Yourville Electrical - Inv. 123	6/17/2021	050601	$ 2,544.92	$ 2,135.00	$ -	$ 2,135.00
1	6/11/2021	$ 13.47	Yourville Equipment Rental - Inv. 20000	7/22/2021	050694	$ 68.21	$ 13.47	$ -	$ 13.47
1			**Total CDBG Payment Request #1**				**$ 343,823.76**	**$ 302,757.21**	**$ 41,066.55**
1			**Total CDBG Requested To Date**				**$ 343,823.76**	**$ 302,757.21**	**$ 41,066.55**
1			**Total CDBG Remaining**				**$ 656,176.24**	**$186,522.79**	**$469,653.45**

ATTACHMENT 8-H1B2: CDBG DISBURSEMENTS JOURNAL
(CDBG COMBINED WITH CLOSE FUNDING SAMPLE)

CDBG DISBURSEMENTS JOURNAL

1 OF 1

SAMPLE

Division of Energy, Housing and Community Resources

CDBG Disbursements Journal

A. NAME OF UGLG: Village of Yourville

B. DEHCR GRANT AGREEMENT #: PF 20-01

CDBG-Funded Activities & Payments

CDBG PF Amount: $1,000,000.00

CDBG CLOSE Amount: $200,000.00

TOTAL $1,200,000.00

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Related to CDBG Payment Request # ("Draw" #)	Date of Invoice	Amount of Invoice	Payee and Invoice or Voucher Number	Date of Payment	Check Number	Check Amount (TOTAL)	Check Amount PAID WITH CDBG-PF Funds	CDBG-PF Funded Water/ Sanitary Sewer/ Storm Sewer $260,000.00 TOTAL	CDBG-PF Funded Streets/ Sidewalks $740,000.00 TOTAL	CDBG-PF Funded <Activity> $0.00 TOTAL	Check Amount PAID WITH CDBG CLOSE Funds	CDBG CLOSE Funded Water/ Sanitary Sewer/ Storm $200,000.00 TOTAL	CDBG CLOSE Funded <Activity> $0.00 TOTAL	CDBG CLOSE Funded <Activity> $0.00 TOTAL
1	3/28/2021	$ 121,654.63	ABC Contractor Inc No. 1	4/11/2021	1017	$ 121,654.63	$ 39,999.63	$ -	$ 39,999.63	$ -	$ 81,655.00	$ 81,655.00	$ -	$ -
1			Total Payments this Pay Request				$ 39,999.63	$ -	$ 39,999.63	$ -	$ 81,655.00	$ 81,655.00	$ -	$ -
1			Total Payments to Date				$ 39,999.63	$ -	$ 39,999.63	$ -	$ 81,655.00	$ 81,655.00	$ -	$ -
1			Grant Balance Available				$960,000.37	$ 260,000.00	$ 700,000.37	$ -	$118,345.00	$118,345.00	$0.00	$0.00
2	4/29/2021	$ 184,778.99	ABC Contractor Inc No. 2 (SPLIT PAYMENT	5/14/2021	1018	$ 184,778.99	$ 30,000.00	$ -	$ 30,000.00	$ -	$ 83,460.00	$ 83,460.00	$ -	$ -
2			Total Payments this Pay Request			$ -	$ 30,000.00	$ -	$ 30,000.00	$ -	$ 83,460.00	$ 83,460.00	$ -	$ -
2			Total Payments to Date			$ -	$ 69,999.63	$ -	$ 69,999.63	$ -	$ 165,115.00	$165,115.00	$ -	$ -
2			Grant Balance Available			$ -	$930,000.37	$260,000.00	$670,000.37	$0.00	$34,885.00	$34,885.00	$0.00	$0.00
3	5/24/2021	$ 479,306.26	ABC Contractor Inc No. 3 (SPLIT PAYMENT	6/13/2021	1019	$ 479,306.26	$ 359,457.00	$ 224,890.00	$ 134,567.00	$ -	$ 34,885.00	$ 34,885.00	$ -	$ -
3			Total Payments this Pay Request				$ 359,457.00	$ 224,890.00	$ 134,567.00	$ -	$ 34,885.00	$ 34,885.00	$ -	$ -
3			Total Payments to Date				$ 429,456.63	$ 224,890.00	$ 204,566.63	$ -	$ 200,000.00	$200,000.00	$ -	$ -
3			Grant Balance Available				$570,543.37	$35,110.00	$535,433.37	$0.00	$ -	$0.00	$0.00	$0.00
4	6/30/2021	$ 278,654.34	ABC Contractor Inc No. 4 (SPLIT PAYMENT	7/12/2021	1020	$ 278,654.34	$ 245,543.37	$ 35,110.00	$ 210,433.37	$ -	$ -	$ -	$ -	$ -
4	7/28/2021	$ 328,654.00	ABC Contractor Inc No. 5 (SPLIT PAYMENT	8/14/2021	1021	$ 328,654.00	$ 300,000.00	$ -	$ 300,000.00	$ -	$ -	$ -	$ -	$ -
4			Total Payments this Pay Request				$ 545,543.37	$ 35,110.00	$ 510,433.37	$ -	$ -	$ -	$ -	$ -
4			Total Payments to Date				$ 975,000.00	$ 260,000.00	$ 715,000.00	$ -	$200,000.00	$200,000.00	$ -	$ -
4			Grant Balance Available				$ 25,000.00	$0.00	$25,000.00	$0.00	$ -	$ -	$ -	$ -
5	8/30/2021	$ 78,980.00	ABC Contractor Inc No. 6 (SPLIT PAYMENT	pending	pending	$ 78,980.00	$ 25,000.00	$ -	$ 25,000.00	$ -	$ -	$ -	$ -	$ -
5			Total Payments this Pay Request				$ 25,000.00	$ -	$ 25,000.00	$ -	$ -	$ -	$ -	$ -
5			Total Payments to Date				$ 1,000,000.00	$ 260,000.00	$ 740,000.00	$ -	$ 200,000.00	$200,000.00	$ -	$ -
5			Grant Balance Available				$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

ATTACHMENT 8-H2: CDBG DISBURSEMENTS JOURNAL (INSTRUCTIONS)

(Contact the DEHCR Project Representative for questions regarding the CDBG Disbursements Journal)

The *CDBG Disbursements Journal* summarizes payments and the budget categories to which they were charged, as well as providing the available balance of funds by budget category and totals. The *CDBG Disbursements Journal* **is exclusively** for grant expenditures from the CDBG bank account. All other project-eligible expenditures are recorded in the *Matching Funds Journal* (Attachment 8-I).

A copy of the current *CDBG Disbursements Journal* (DJ), prepared in accordance with the instructions provided below, must be submitted with each *CDBG Payment Request* (Attachment 8-F) and with the *Project Completion Report* (Attachment 10-A in Chapter 10: *Project Completion*). **Note:** The DJ is to be submitted with **each** *Payment Request* .

- In box A, fill-in the name of the UGLG as it appears on the *Grant Agreement*.
- In box B, fill-in the *Grant Agreement* number as it appears on the *Grant Agreement*.
- In the upper right-hand corner of the table, fill-in the "CDBG Contract Amount" (i.e. the total CDBG Award Amount) as it is listed in the budget table of the executed *Grant Agreement*. The CDBG Contract Amount should be equal to the sum of the funded amounts for each of the individual activities (Columns 9, 10, 11, and 12) listed on the *CDBG Disbursements Journal*.
- In column 1, "Payment Request #," fill-in the CDBG payment request number associated with the listed CDBG costs incurred (and/or payments made) on the corresponding completed *CDBG Payment Request* form.
- In column 2, "Date of Invoice," fill-in the date of the invoice received from the contractor, sub-contractor, or professional services provider.
- In column 3, "Amount of Invoice," fill-in the amount requested as it appears on the corresponding completed invoice received from the contractor, sub-contractor, or professional services provider.
- In column 4, "Payee and Invoice or Voucher Number," fill-in the name of the contractor, sub-contractor, or professional services provider seeking payment, along with the corresponding invoice or voucher number.
- In column 5, "Date of Payment," fill-in the date that the invoice was paid (if payment was made). If a check was issued or if a bank transfer was made, the payment date should match the date listed on the check or the date of the transfer. If the invoice has not yet been paid, leave this space blank. After the payment has been made, the information must be completed and submitted on the updated *CDBG Disbursements Journal* submitted with the next *CDBG Payment Request* .
- In column 6, "Check Number," fill-in the check number (or electronic transaction reference number or enter "EFT") associated with the payment issued. If the invoice has not yet been paid, leave this space blank. After the payment has been made, the information must be completed and submitted on the updated *CDBG Disbursements Journal* submitted with the next *CDBG Payment Request* . A check number may be listed more than once if it was used to pay multiple invoices at one time.

- In column 7, "Check Amount (Total)," fill-in the total amount listed on check issued to pay the corresponding invoice. If additional items or non-eligible CDBG costs were included with the check amount, the submitted copy of the check (or invoice) must include an explanation of the difference in dollar values.
- In column 8, "Check Amount Paid with CDBG Funds," [or "Invoice Amount Paid with CDBG Funds"] fill-in the amount of the corresponding check/payment for the invoice that was paid using CDBG funds.
- In columns 9-12, "<Activity Name>, <Funded Amount>," fill-in the amounts of the CDBG check issued that pertain to the specific CDBG-funded activities listed. If a check is issued to cover partial payment of multiple activities within the project, then the amounts should add-up to the total dollar value listed in column 8.
- Only **one** payee (contractor, sub-contractor, or professional services provider) should be reported in any one row.
- Explanations of the sample entries on the sample *CDBG Disbursements Journal* (DJ) (Attachment 8-H1) are provided:
    1. DJ (Line 1) – Check 1001, Invoice #16-491, in the amount of $30,000.00, payable to ACME Construction for water tower and water main costs. The $30,000.00 paid covered a combination of water tower costs (for $25,000.00) and water main costs ($5,000.00).
    2. DJ (Line 2) – Check 1002, Invoice #079 listed as a split payment, in the amount of $20,000.00, payable to Water Tower Constructors, Inc., for water tower costs. The total invoice amount of $40,000.00 was split between CDBG funding (50%) and Match funding (also 50%). **PLEASE NOTE:** The *Matching Funds Journal* (MFJ) contains one (1) corresponding entry for the Water Tower Constructors, Inc. invoice received in July and subsequently
        a. MFJ (Line 2) – Check 7032, Invoice #079 listed as a split payment, in the amount of $20,000.00, payable to Water Tower Constructors, Inc., for water tower costs.
    3. DJ (Line 3) – Check 1003, Invoice #080 listed as a split payment, in the amount of $100,000.00, payable to Water Tower Constructors, Inc., for water tower costs. The total invoice amount of $200,000.00 was split between CDBG funding (50%) and Match funding (also 50%). The *Matching Funds Journal* (MFJ) contains one (1) corresponding entry for the second Water Tower Constructors, Inc. invoice received in July and subsequently paid in August:
        a. MFJ (Line 3) – Check 7033, Invoice #080 listed as a split payment, in the amount of $20,000.00, payable to Water Tower Constructors, Inc., for water tower costs.
    4. DJ (Line 4) – Total Payments this Payment Request, summarizes the CDBG funds disbursed to contractors, sub-contractors, and professional services providers as a total and separately by budget activity type during the month of August.
    5. DJ (Line 5) – Total Payments to Date, summarizes the CDBG funds disbursed to contractors, sub-contractors, and professional services providers as a total and separately by budget activity type for the entire project thus far.

6. DJ (Line 6) – Grant Balance Available, calculates the total CDBG funds remaining (i.e. available to still be used) to pay contractors, sub-contractors, and professional services providers as a total and separately by budget activity type for the remaining portions of the project.
7. DJ (Line 7) – Federal Cash on Hand, calculates the drawn CDBG funds that are in the Village's possession, but have not yet been distributed to contractors, sub-contractors, and professional services providers as a total and separately by budget activity type. The UGLG cannot keep more than $5,000.00 in federal cash on hand. Any federal cash on hand must be disbursed as soon as received (disbursed within 3 business days). Note: All CDBG funds must be disbursed within 3 business days. However, on a rare occasion, an adjustment to an invoice may be made after the CDBG payment has been issued or a payee/vendor returns funds previously paid by the UGLG using the CDBG funds. In these cases, the UGLG may keep the funds in the CDBG account for a future invoice payment only if the total amount of CDBG funds remaining in the CDBG account does not exceed $5,000. If the amount is more than $5,000, then the funds must be returned to DEHCR upon receipt.
8. DJ (Line 8) – Check 6679*, Invoice #095 listed as a split payment, in the amount of $30,000.00, payable to Water Tower Constructors, Inc., for water tower costs. The total invoice amount of $60,000.00 was split between CDBG funding (50%) and Match funding (also 50%). The *Matching Funds Journal* (MFJ) contains one (1) corresponding entry for the first Water Tower Constructors, Inc. invoice received in November and subsequently paid in December:
    b. MFJ (Line 8) – Check 7034, Invoice #095 listed as a split payment, in the amount of $30,000.00, payable to Water Tower Constructors, Inc., for water tower costs.
9. DJ (Line 9) – Check 1004, Invoice #098 listed as a split payment, in the amount of $25,000.00, payable to Water Tower Constructors, Inc., for water tower costs. The total invoice amount of $50,000.00 was split between CDBG funding (50%) and Match funding (also 50%). The *Matching Funds Journal* (MFJ) contains one (1) corresponding entry for the second Water Tower Constructors, Inc. invoice received in November and subsequently paid in December:
    c. MFJ (Line 9) – Check 7035, Invoice #098 listed as a split payment, in the amount of $25,000.00, payable to Water Tower Constructors, Inc., for water tower costs.
10. DJ (Line 10) – Check 1005, Invoice #16-492, in the amount of $220,000.00, payable to ACME Construction for water main and street reconstruction costs. The $220,000.00 paid covered a combination of water main costs (for $195,000.00) and street reconstruction costs (for $25,000.00).
11. DJ (Line 15) – Correction (Refund Deposit), pertaining to invoice #16-491, in the amount of $2,000.00, refunded from ACME Construction to the Village for incorrectly invoiced water main costs.
12. DJ (Line 20) – Check 1006, Invoice #16-495, in the amount of $45,000.00, payable to ACME Construction for street reconstruction costs.

13. DJ (Line 21) – Check 1007, Invoice #20437, in the amount of $5,000.00, payable to Mary Smith Engineering Associates for grant administration services provided.
14. DJ (Line 26) – Check 1008, Invoice #16-502, in the amount of $20,500.00, payable to ACME Construction for final water main and street reconstruction costs. The $20,500.00 paid covered a combination of water main costs (for $2,000.00) and street reconstruction costs ($15,500.00).
15. DJ (Line 27) – Check 1009, Invoice #20437, in the amount of $5,000.00, payable to Mary Smith Engineering Associates for final grant administration services provided.
16. DJ (Line 29) – Total Payments to Date, summarizes the CDBG funds disbursed to contractors, sub-contractors, and professional services providers as a total and separately by budget activity type for the entire project:
    a. Column 8 shows that a total of $498,500.00 in CDBG funds were used to fund the project;
    b. Column 9 shows that a total of $200,000.00 in CDBG funds were used for the water tower costs incurred;
    c. Column 10 shows that a total of $200,000.00 in CDBG funds were used for the water main costs incurred;
    d. Column 11 shows that a total of $88,500.00 in CDBG funds were used for the street reconstruction costs incurred; and
    e. Column 12 shows that a total of $10,000.00 in CDBG funds were used for the grant administration services provided.
17. DJ (Line 30) – Grant Balance Available, calculates the total CDBG funds remaining (i.e. not used) for the project:
    a. Column 8 shows that a total of $1,500.00 in CDBG funds not used due to the budgeted street reconstruction costs coming in under budget by the end of the project;
    b. Column 9 shows that no budgeted CDBG funds remain for water tower costs at the end of the project;
    c. Column 10 shows that no budgeted CDBG funds remain for water main costs at the end of the project;
    d. Column 11 shows that a total of $1,500.00 in CDBG funds were not used for the street reconstruction activity; and
    e. Column 12 shows that no budgeted CDBG funds remain for grant administration services at the end of the project.

18. DJ (Line 7) – Federal Cash on Hand, calculates the drawn CDBG funds that are in the Village's possession but have not yet been distributed to contractors, sub-contractors, and professional services providers as a total and separately by budget activity type. The UGLG successfully expended all of the CDBG funds (received from DEHCR) on eligible project activities, so no excess federal cash on hand will need to be returned to DEHCR.

ATTACHMENT 8-H3: CDBG DISBURSEMENTS JOURNAL (with CLOSE MATCH) (TEMPLATE)

1 OF 2

CDBG DISBURSEMENTS JOURNAL

(with CDBG CLOSE as Match)

Division of Energy, Housing and Community Resources (DEHCR)
CDBG Disbursements Journal

A. NAME OF UGLG:	<Enter UGLG Name Here>
B. DEHCR GRANT AGREEMENT #:	<Enter Grant Agreement #>

CDBG-Funded Activities & Payments	
CDBG Non-CLOSE Award Amount:	$0.00
CDBG CLOSE Award Amount:	$0.00
TOTAL:	$0.00

							CDBG Non-CLOSE Funded Activities					CDBG CLOSE Funded Activities				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Associated CDBG Payment Request # (Draw #)	Date of Invoice	Amount of Invoice	Payee Name *AND* Invoice Number	Date of Payment	Check # (or enter "ETF" if electronic funds transfer)	Check or ETF Payment Amount (TOTAL)	Invoice Amount PAID WITH CDBG Non-CLOSE Funds	<ACTIVITY NAME> (non-CLOSE) $0.00 TOTAL	<ACTIVITY NAME> (non-CLOSE) $0.00 TOTAL	<ACTIVITY NAME> (non-CLOSE) $0.00 TOTAL	Invoice Amount PAID WITH CDBG CLOSE Funds	<ACTIVITY NAME> (CLOSE) $0.00 TOTAL	<ACTIVITY NAME> (CLOSE) $0.00 TOTAL	<ACTIVITY NAME> (CLOSE) $0.00 TOTAL
0						$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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SAMPLE

CDBG Disbursements Journal (DJ)

Form v.2021-09-01

CDBG DISBURSEMENTS JOURNAL

(with CDBG CLOSE as Match)

Division of Energy, Housing and Community Resources (DEHCR)
CDBG Disbursements Journal

A. NAME OF UGLG:	<Enter UGLG Name Here>
B. DEHCR GRANT AGREEMENT #:	<Enter Grant Agreement #>

CDBG-Funded Activities & Payments	
CDBG Non-CLOSE Award Amount:	$0.00
CDBG CLOSE Award Amount:	$0.00
TOTAL:	$0.00

							CDBG Non-CLOSE Funded Activities				CDBG CLOSE Funded Activities			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Associated CDBG Payment Request # (Draw #)	Date of Invoice	Amount of Invoice	Payee Name *AND* Invoice Number	Date of Payment	Check # (or enter "ETF" if electronic funds transfer)	Check or ETF Payment Amount (TOTAL)	Invoice Amount PAID WITH CDBG Non-CLOSE Funds	<ACTIVITY NAME> (non-CLOSE) $0.00 TOTAL	<ACTIVITY NAME> (non-CLOSE) $0.00 TOTAL	<ACTIVITY NAME> (non-CLOSE) $0.00 TOTAL	Invoice Amount PAID WITH CDBG CLOSE Funds	<ACTIVITY NAME> (CLOSE) $0.00 TOTAL	<ACTIVITY NAME> (CLOSE) $0.00 TOTAL	<ACTIVITY NAME> (CLOSE) $0.00 TOTAL
0						$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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TEMPLATE

CDBG Disbursements Journal (DJ)

Form v.2021-09-01

ATTACHMENT 8-I: MATCHING FUNDS JOURNAL (TEMPLATE)

1 OF 2

MATCHING FUNDS JOURNAL

Division of Energy, Housing and Community Resources (DEHCR)
Matching Funds Journal

A. NAME OF UGLG:	<Provide UGLG's Name Here>
B. DEHCR GRANT AGREEMENT #:	<Provide Grant Agreement # Here>

								Match-Funded Activities & Payments						
								Matching Funds Contract Amount: $0.00						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
Associated CDBG Payment Request # (Draw #)	Date of Invoice	Amount of Invoice	Payee Name *AND* Invoice Number	Date of Payment	Check # (or enter "ETF" if electronic funds transfer)	Check or ETF Payment Amount (TOTAL)	Invoice Amount PAID WITH MATCH Funds	Engineering (Match ONLY)	Grant Admin.	<ACTIVITY NAME>	<ACTIVITY NAME>	<ACTIVITY NAME>	<ACTIVITY NAME>	
								$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
								TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	
0	$ -	$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
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0	$ -	$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
0	$ -	$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
0	$ -	$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
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0	$ -	$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
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TEMPLATE

Matching Funds Journal (MFJ)

Form v.2021-09-01

MATCHING FUNDS JOURNAL

Division of Energy, Housing and Community Resources (DEHCR)
Matching Funds Journal

A. NAME OF UGLG:	**<Provide UGLG's Name Here>**
B. DEHCR GRANT AGREEMENT #:	**<Provide Grant Agreement # Here>**

							Match-Funded Activities & Payments						
							Matching Funds Contract Amount: $0.00 TOTAL						
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Associated CDBG Payment Request # (Draw #)	Date of Invoice	Amount of Invoice	Payee Name *AND* Invoice Number	Date of Payment	Check # (or enter "ETF" if electronic funds transfer)	Check or ETF Payment Amount (TOTAL)	Invoice Amount PAID WITH MATCH Funds	Engineering (Match ONLY) $0.00 TOTAL	Grant Admin. $0.00 TOTAL	<ACTIVITY NAME> $0.00 TOTAL	<ACTIVITY NAME> $0.00 TOTAL	<ACTIVITY NAME> $0.00 TOTAL	<ACTIVITY NAME> $0.00 TOTAL
0		$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
0		$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
0		$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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0		$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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0		$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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0		$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

TEMPLATE

Matching Funds Journal (MFJ)

Form v.2021-09-01

ATTACHMENT 8-I1A: MATCHING FUNDS JOURNAL (SAMPLE)

MATCHING FUNDS JOURNAL

SAMPLE

Division of Energy, Housing and Community Resources

Matching Funds Journal

A. NAME OF UGLG: **Village of Conway Springs**

B. DEHCR GRANT AGREEMENT #: **CDBG-PF 17-99**

								Match-Funded Activities & Payments						
								Matching Funds Contract Amount: $500,000.00						
								TOTAL						
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Related to CDBG Payment Request # ("Draw" #)	Date of Invoice	Amount of Invoice	Payee and Invoice or Voucher Number	Date of Payment	Check Number	Check Amount (TOTAL)	Check Amount PAID WITH MATCH Funds	Water Tower $200,000.00 TOTAL	Water Mains $200,000.00 TOTAL	Engineering (Match ONLY) $80,000.00 TOTAL	Grant Admin. $20,000.00 TOTAL	<ACTIVITY NAME> $0.00 TOTAL	<ACTIVITY NAME> $0.00 TOTAL
1	1	1/5/2016	$15.00	River Bank (annual service charge for having a checking account at the bank)	1/5/2016	AW	$15.00	$15.00	$0.00	$0.00	$0.00	$15.00	$ -	$ -
2	1	7/13/2016	$40,000.00	Water Tower Constructors, Inc. (invoice #079) – SPLIT PAYMENT	8/11/2016	7032	$20,000.00	$20,000.00	$20,000.00	$0.00	$0.00	$0.00	$ -	$ -
3	1	7/15/2016	$200,000.00	Water Tower Constructors, Inc. (invoice #080) – SPLIT PAYMENT	8/12/2016	7033	$100,000.00	$100,000.00	$100,000.00	$0.00	$0.00	$0.00	$ -	$ -
4				TOTAL PAYMENTS THIS PAY REQUEST				$120,000.00	$120,000.00	$0.00	$0.00	$0.00	$ -	$ -
5				TOTAL PAYMENTS TO DATE				$120,015.00	$120,000.00	$0.00	$0.00	$15.00	$ -	$ -
6				REMAINING MATCH OBLIGATION				$379,985.00	$80,000.00	$200,000.00	$80,000.00	$19,985.00	$ -	$ -
7													$ -	$ -
8	2	11/4/2016	$60,000.00	Water Tower Constructors, Inc. (invoice #095) – SPLIT PAYMENT	12/1/2016	7034	$30,000.00	$30,000.00	$30,000.00	$0.00	$0.00	$0.00	$ -	$ -
9	2	11/8/2016	$50,000.00	Water Tower Constructors, Inc. (invoice #098) – SPLIT PAYMENT	12/14/2016	7035	$25,000.00	$25,000.00	$25,000.00	$0.00	$0.00	$0.00	$ -	$ -
10	2	11/30/2016	$25,000.00	Water Tower Constructors, Inc. (invoice #100)	12/20/2016	7036	$25,000.00	$25,000.00	$25,000.00	$0.00	$0.00	$0.00	$ -	$ -
11	2	11/30/2016	$40,000.00	Mary Smith Engineering Associates (invoice #20407)	12/20/2016	7037	$40,000.00	$40,000.00	$0.00	$0.00	$40,000.00	$0.00	$ -	$ -
12				TOTAL PAYMENTS THIS PAY REQUEST				$120,000.00	$80,000.00	$0.00	$40,000.00	$0.00	$ -	$ -
13				TOTAL PAYMENTS TO DATE				$240,015.00	$200,000.00	$0.00	$40,000.00	$15.00	$ -	$ -
14				REMAINING MATCH OBLIGATION				$259,985.00	$0.00	$200,000.00	$40,000.00	$19,985.00	$ -	$ -
15														
16														
17	3	12/6/2016	$50,000.00	ACME Construction (invoice #16-497)	1/5/2017	7038	$50,000.00	$50,000.00	$0.00	$50,000.00	$0.00	$0.00	$ -	$ -
18	3	12/6/2016	$40,000.00	Mary Smith Engineering Associates (invoice #20410)	1/9/2017	7039	$40,000.00	$40,000.00	$0.00	$0.00	$40,000.00	$0.00	$ -	$ -
19	3	12/23/2016	$50,000.00	ACME Construction (invoice #16-499)	1/20/2017	7040	$50,000.00	$50,000.00	$0.00	$50,000.00	$0.00	$0.00	$ -	$ -
20	3	12/23/2016	$2,500.00	Mary Smith Engineering Associates (invoice #20421)	1/20/2017	7041	$2,500.00	$2,500.00	$0.00	$0.00	$0.00	$2,500.00	$ -	$ -
21				TOTAL PAYMENTS THIS PAY REQUEST				$142,500.00	$0.00	$100,000.00	$40,000.00	$2,500.00	$ -	$ -
22				TOTAL PAYMENTS TO DATE				$382,515.00	$200,000.00	$100,000.00	$80,000.00	$2,515.00	$ -	$ -
23				REMAINING MATCH OBLIGATION				$117,485.00	$0.00	$100,000.00	$0.00	$17,485.00	$ -	$ -
24														

SAMPLE: Matching Funds Journal (MFJ)

Revised: August 31, 2017

MATCHING FUNDS JOURNAL

2 OF 2

								Match-Funded Activities & Payments						
								Matching Funds Contract Amount: $500,000.00 TOTAL						
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Related to CDBG Payment Request # ("Draw" #)	Date of Invoice	Amount of Invoice	Payee and Invoice or Voucher Number	Date of Payment	Check Number	**Check Amount (TOTAL)**	Check Amount PAID WITH MATCH	Water Tower $200,000.00 TOTAL	Water Mains $200,000.00 TOTAL	Engineering (Match ONLY) $80,000.00 TOTAL	Grant Admin. $20,000.00 TOTAL	<ACTIVITY NAME> $0.00 TOTAL	<ACTIVITY NAME> $0.00 TOTAL
25	4	8/1/2017	$60,000.00	ACME Construction (invoice #16-500)	9/1/2017	7042	$60,000.00	$60,000.00	$0.00	$60,000.00	$0.00	$0.00	$ -	$ -
26	4	8/10/2017	$60,000.00	ACME Construction (invoice #16-501)	9/10/2017	7043	$60,000.00	$60,000.00	$0.00	$60,000.00	$0.00	$0.00	$ -	$ -
27	4	8/10/2017	$10,000.00	Mary Smith Engineering Associates (invoice #20425)	9/10/2017	7044	$10,000.00	$10,000.00	$0.00	$0.00	$0.00	$10,000.00	$ -	$ -
28	4	8/15/2017	$7,485.00	Mary Smith Engineering Associates (invoice #20432)	9/13/2017	7045	$7,485.00	$7,485.00	$0.00	$0.00	$0.00	$7,485.00	$ -	$ -
29				TOTAL PAYMENTS THIS PAY REQUEST				$117,485.00	$0.00	$120,000.00	$0.00	$17,485.00	$ -	$ -
30				TOTAL PAYMENTS TO DATE				$500,000.00	$200,000.00	$200,000.00	$80,000.00	$20,000.00	$ -	$ -
31				**REMAINING MATCH OBLIGATION**				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	$ -	$ -
32														
33														
34			$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
35			$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36			$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37			$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38			$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
39			$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
40			$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
41			$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
42			$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43			$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
44			$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
45			$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
46			$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47			$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
48			$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
49			$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50			$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
51			$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
52			$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
53			$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
54			$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
55			$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
56			$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
57			$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
58			$ -				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

SAMPLE

SAMPLE: Matching Funds Journal (MFJ)

Revised: August 31, 2017

ATTACHMENT 8-I1B: MATCHING FUNDS JOURNAL
("SPLIT" CDBG & MATCH FUNDING SAMPLE)

MATCHING FUNDS JOURNAL

1 OF 2

SAMPLE

Division of Energy, Housing and Community Resources

Matching Funds Journal

A. NAME OF UGLG: **Village of Yourville**

B. DEHCR GRANT AGREEMENT #: **CDBG PF 20-100**

							Match-Funded Activities & Payments					
							Matching Funds Contract Amount:					$920,000.00 TOTAL
1	2	3	4	5	6	7	8	9	10	11	12	13
Related to CDBG Payment Request # ("Draw" #)	Date of Invoice	Amount of Invoice	Payee and Invoice or Voucher Number	Date of Payment	Check Number	Check Amount (TOTAL)	Check Amount PAID WITH MATCH Funds	Engineering (Match ONLY) $200,000.00 TOTAL	Grant Admin. $20,000.00 TOTAL	Local (City) Match Street Improvements $100,000.00 TOTAL	DNR CWF Match Street Improvements $200,000.00 TOTAL	DNR CWF Macth Water/Sewer Improvements $400,000.00 TOTAL
1	8/29/2020	$ 2,500.00	ABC Professional Services - Inv. 2800	9/18/2020	049943	$ 2,500.00	$ 2,500.00	$ -	$ 2,500.00	$ -	$ -	$ -
1	11/15/2020	$ 2,700.00	MMM Technical Services, Inc. - Inv. 11111	12/18/2020	050157	$ 2,700.00	$ 3,000.00	$ 3,000.00	$ -	$ -	$ -	$ -
1	1/6/2021	$ 1,186.01	Yourville Consulting Agency, Inc - 6355	1/14/2021	050205	$ 1,186.01	$ 1,186.01	$ 1,186.01	$ -	$ -		$ -
1	2/25/2021	$ 27,451.00	Yourville Consulting Agency, Inc - 6365	3/18/2021	050361	$ 27,451.00	$ 27,451.00	$ 27,451.00	$ -	$ -		$ -
1	3/23/2021	$ 12,063.10	Yourville Consulting Agency, Inc - 6651	4/23/2021	050448	$ 12,063.10	$ 12,063.10	$ 11,294.85	$ 768.25	$ -		$ -
1	5/6/2021	$ 88,298.22	XYZ Contracting, Inc. - PayApp1 (SPLIT PAYMENT)	5/20/2021	050532	$ 88,298.22	$ 37,330.50	$ -	$ -	$ 7,330.50	$ 10,000.00	$ 20,000.00
1	5/12/2021	$ 32,154.36	Yourville Consulting Agency, Inc - 6827	5/20/2021	050510	$ 32,154.36	$ 32,154.36	$ 30,945.86	$ 1,208.50	$ -		$ -
1	5/30/2021	$ 497,563.96	XYZ Contracting, Inc. - PayApp2 (SPLIT PAYMENT)	6/25/2021	050640	$ 497,563.96	$ 229,239.19	$ -	$ -	$ -	$ 120,000.00	$ 109,239.19
1	6/1/2021	$ 46,230.73	Yourville Consulting Agency, Inc - 6927	6/17/2021	050576	$ 46,230.73	$ 46,230.73	$ 45,494.35	$ 736.38	$ -		$ -
1	6/29/2021	$ 20,087.87	Yourville Consulting Agency, Inc - 7013	7/22/2021	050658	$ 20,087.87	$ 20,087.87	$ 18,805.74	$ 1,282.13	$ -		$ -
1			**Total Match for Payment Request #1**				$ 411,242.76	$ 138,177.81	$ 6,495.26	$ 7,330.50	$ 130,000.00	$ 129,239.19
1			**Total Match to Date**				$ 411,242.76	$ 138,177.81	$ 6,495.26	$ 7,330.50	$ 130,000.00	$ 129,239.19
1			**Total Match Remaining**				$ 508,757.24	$ 61,822.19	$ 13,504.74	$ 92,669.50	$ 70,000.00	$ 270,760.81

ATTACHMENT 8-I2: MATCHING FUNDS JOURNAL (INSTRUCTIONS)

(Contact the Project Representative for questions regarding the Matching Funds Journal)

The *Matching Funds Journal* (MFJ) documents all matching funds spent as required by the CDBG Grant Agreement, "Grant Agreement Commitment of Other Parties." The UGLG will find the match amount, budget activity name(s), and budgeted activity amount(s) within the budget of the executed *Grant Agreement*. The MFJ **is exclusively** for grant project expenditures paid using the UGLG's required matching funds. All grant expenditures made from the CDBG bank account are recorded in the *CDBG Disbursements Journal* (Attachment 8-H).

A copy of the current MFJ, prepared in accordance with the instructions provided below must be submitted with **each** *CDBG Payment Request* (Attachment 8-F) and with the *Project Completion Report* (Attachment 10-A in Chapter 10: *Project Completion*). **Please Note:** The MFJ is to be submitted with **each** *Payment Request* .

- In box A, fill-in the name of the UGLG as it appears on the *Grant Agreement*.
- In box B, fill-in the *Grant Agreement* number as it appears on the *Grant Agreement*.
- In the upper right-hand corner of the table, fill-in the "Matching Funds Contract Amount" (i.e. the total required Match Amount) as it is listed in the budget table of the executed *Grant Agreement*. The Matching Funds Contract Amount should be equal to the sum of the funded amounts for each of the individual activities (Columns 14, 15, 16, and 17) listed on the MFJ.
- In column 1, "Payment Request #," fill-in the number of the CDBG payment request upon which the listed Match costs incurred (and/or payments made) were first reported.
- In column 2, "Date of Invoice," fill-in the date of the invoice received from the contractor, sub-contractor, or professional services provider.
- In column 3, "Amount of Invoice," fill-in the amount requested as it appears on the corresponding completed invoice received from the contractor, sub-contractor, or professional services provider.
- In column 4, "Payee and Invoice or Voucher Number," fill-in the name of the contractor, sub-contractor, or professional services provider seeking payment, along with the corresponding invoice or voucher number.
- In column 5, "Date of Payment," fill-in the date that the invoice was paid (if payment was made). If a check was issued or if a bank transfer was made, the payment date should match the date listed on the check or the date of the transfer. If the invoice has not yet been paid, leave this space blank. After the payment has been made, the information must be completed and submitted on the updated MFJ submitted with the next *CDBG Payment Request* .
- In column 6, "Check Number," fill-in the check number (or electronic transaction reference number or enter "EFT") associated with the payment issued. If the invoice has not yet been paid, leave this space blank. After the payment has been made, the information must be completed and submitted on the updated MFJ submitted with the

next *CDBG Request for Payment*. A check number may be listed more than once if it was used to pay multiple invoices at one time.

- In column 7, "Check Amount (Total)," fill-in the total amount listed on check issued to pay the corresponding invoice. If additional items or non-eligible Match costs were included with the check amount, the submitted copy of the check (or invoice) must include an explanation of the difference in dollar values.

- In column 8, "Check Amount Paid with Match Funds" [or "Invoice Amount Paid with Match Funds"], fill-in the amount of the corresponding check/payment for the invoice that was paid using Match funds.

- In columns 9-14, "<Activity Name>, <Contracted Amount>," fill-in the amounts of the Match check issued that pertain to the specific Match-funded activities listed. If a check is issued to cover partial payment of multiple activities within the project, then the amounts should add-up to the total dollar value listed in column 8.

- Only **one** payee (contractor, sub-contractor, or professional services provider) should be reported in any one row.

- Explanations of the sample entries on the sample *Matching Funds Journal* (Attachment 8-I1) are provided:

    1. MFJ (Line 1) – Automatic Withdrawal (AW), in the amount of $15.00, payable to River Bank for the annual checking account service fee. The $15.00 fee was deducted from the $20,000.00 of Match funds budgeted for Grant Administration services.

    2. MFJ (Line 2) – Check 7032, Invoice #079 listed as a split payment, in the amount of $20,000.00, payable to Water Tower Constructors, Inc., for water tower costs. The total invoice amount of $40,000.00 was split between CDBG funding (50percent) and Match funding (also 50percent). **PLEASE NOTE:** The *CDBG Disbursements Journal* (DJ) contains one (1) corresponding entry for the Water Tower Constructors, Inc. invoice received in July and subsequently paid in August:

        a. DJ (Line 2) – Check 1002, Invoice #079 listed as a split payment, in the amount of $20,000.00, payable to Water Tower Constructors, Inc., for water tower costs.

    3. MFJ (Line 3) – Check 7033, Invoice #080 listed as a split payment, in the amount of $20,000.00, payable to Water Tower Constructors, Inc., for water tower costs. The total invoice amount of $200,000.00 was split between CDBG funding (50%) and Match funding (also 50percent). The *CDBG Disbursements Journal* (DJ) contains one (1) corresponding entry for the second Water Tower Constructors, Inc. invoice received in July and subsequently paid in August:

        a. DJ (Line 3) – Check 1003, Invoice #080 listed as a split payment, in the amount of $100,000.00, payable to Water Tower Constructors, Inc., for water tower costs.

4. MFJ (Line 4) – Total Payments for Pay Request, summarizes the Matching funds paid to contractors, sub-contractors, and professional services providers as a total and separately by budget activity type during the month of August.

5. MFJ (Line 5) – Total Payments to Date, summarizes the Matching funds paid to contractors, sub-contractors, and professional services providers as a total and separately by budget activity type for the entire project thus far.

6. MFJ (Line 6) – Remaining Match Obligation, calculates the total Match funds remaining (i.e. contracted to still be used) to pay contractors, sub-contractors, and professional services providers as a total and separately by budget activity type for the remaining portions of the project.

7. MFJ (Line 8) – Check 7034, Invoice #095 listed as a split payment, in the amount of $30,000.00, payable to Water Tower Constructors, Inc., for water tower costs. The total invoice amount of $60,000.00 was split between CDBG funding (50%) and Match funding (also 50%). The *CDBG Disbursements Journal* (DJ) contains one (1) corresponding entry for the first Water Tower Constructors, Inc. invoice received in November and subsequently paid in December:

    a. DJ (Line 8) – Check 6679*, Invoice #095 listed as a split payment, in the amount of $30,000.00, payable to Water Tower Constructors, Inc., for water tower costs.

8. MFJ (Line 9) – Check 7035, Invoice #098 listed as a split payment, in the amount of $25,000.00, payable to Water Tower Constructors, Inc., for water tower costs. The total invoice amount of $50,000.00 was split between CDBG funding (50percent) and Match funding (also 50percent). The *CDBG Disbursements Journal* (DJ) contains one (1) corresponding entry for the second Water Tower Constructors, Inc. invoice received in November and subsequently paid in December:

    a. DJ (Line 9) – Check 1004, Invoice #098 listed as a split payment, in the amount of $25,000.00, payable to Water Tower Constructors, Inc., for water tower costs.

9. MFJ (Line 10) – Check 7036, Invoice #100, in the amount of $25,000.00, payable to Water Tower Constructors, Inc., for water tower costs.

10. MFJ (Line 11) – Check 7037, Invoice #20407, in the amount of $40,000.00, payable to Mary Smith Engineering Associates, for engineering costs.

11. MFJ (Line 17) – Check 7038, Invoice #16-497, in the amount of $50,000.00, payable to ACME Construction for water main costs.

12. MFJ (Line 18) – Check 7039, Invoice #20410, in the amount of $40,000.00, payable to Mary Smith Engineering Associates, for engineering costs.

13. MFJ (Line 19) – Check 7040, Invoice #16-499, in the amount of $50,000.00, payable to ACME Construction for water main costs.

14. MFJ (Line 20) – Check 7041, Invoice #20421, in the amount of $2,500.00, payable to Mary Smith Engineering Associates, for grant administration costs.

15. MFJ (Line 25) – Check 7042, Invoice #16-500, in the amount of $50,000.00, payable to ACME Construction for water main costs.

16. MFJ (Line 26) – Check 7043, Invoice #16-500, in the amount of $50,000.00, payable to ACME Construction for water main costs.

17. MFJ (Line 27) – Check 7044, Invoice #20425, in the amount of $10,000.00, payable to Mary Smith Engineering Associates, for grant administration costs.

18. MFJ (Line 28) – Check 7045, Invoice #20432, in the amount of $7,485.00, payable to Mary Smith Engineering Associates, for grant administration costs.

19. MFJ (Line 30) – Total Payments to Date, summarizes the Matching funds paid to contractors, sub-contractors, and professional services providers as a total and separately by budget activity type for the entire project:

    a. Column 8 shows that a total of $500,000.00 in Match funds were used to fund the project;

    b. Column 9 shows that a total of $200,000.00 in Match funds were used for the water tower costs incurred;

    c. Column 10 shows that a total of $200,000.00 in Match funds were used for the water main costs incurred;

    d. Column 11 shows that a total of $80,000.00 in Match funds were used for the engineering costs incurred; and

    e. Column 12 shows that a total of $20,000.00 in Match funds were used for the grant administration services provided.

20. MFJ (Line 31) – Remaining Match Obligation, calculates the total required Match funds remaining (i.e. that must be spent) for the project:

    a. Column 8 shows that no budgeted Match funds remain to be spent on the project;

    b. Columns 9, 10, 11 and 12 show that no budgeted Match funds remain for water tower, water main, engineering, nor grant administration costs at the end of the project.

ATTACHMENT 8-J: W-9 REQUEST FOR TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION (TEMPLATE)

(Contact the Project Representative for questions regarding this W-9 Form.)

Form **W-9**
(Rev. November 2017)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from FATCA reporting code (if any)

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

TEMPLATE

Part I **Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

☐☐☐ – ☐☐ – ☐☐☐☐

or

Employer identification number

☐☐ – ☐☐☐☐☐☐☐

Part II **Certification**

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person ▶** **Date ▶**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

Cat. No. 10231X Form **W-9** (Rev. 11-2017)

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding, or

3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,

2. You do not certify your TIN when required (see the instructions for Part II for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of $50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a $500 penalty.

EXAMPLE

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

2—The United States or any of its agencies or instrumentalities

3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession

7—A futures commission merchant registered with the Commodity Futures Trading Commission

8—A real estate investment trust

9—An entity registered at all times during the tax year under the Investment Company Act of 1940

10—A common trust fund operated by a bank under section 584(a)

11—A financial institution

12—A middleman known in the investment community as a nominee or custodian

13—A trust exempt from tax under section 664 or described in section 4947

TEMPLATE

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over $600 required to be reported and direct sales over $5,000[1]	Generally, exempt payees 1 through 5[2]
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

[1] See Form 1099-MISC, Miscellaneous Income, and its instructions.

[2] However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at *www.SSA.gov*. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at *www.irs.gov/Businesses* and clicking on Employer Identification Number (EIN) under Starting a Business. Go to *www.irs.gov/Forms* to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to *www.irs.gov/OrderForms* to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

EXAMPLE

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account[1]
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor[2]
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee[1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner[1]
6. Sole proprietorship or disregarded entity owned by an individual	The owner[3]
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	**Give name and EIN of:**
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity[4]
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

[1] List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

[2] Circle the minor's name and furnish the minor's SSN.

[3] You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

[4] List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

*Note: The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

EXAMPLE

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to *phishing@irs.gov*. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at *spam@uce.gov* or report them at *www.ftc.gov/complaint*. You can contact the FTC at *www.ftc.gov/idtheft* or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see *www.IdentityTheft.gov* and Pub. 5027.

Visit *www.irs.gov/IdentityTheft* to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

TEMPLATE

ATTACHMENT 8-J1: W-9 REQUEST FOR TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION (SAMPLE)

(Contact the Project Representative for questions regarding this W-9 Form.)

Form **W-9**
(Rev. November 2017)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
City of Farmington Hills

2 Business name/disregarded entity name, if different from above
[Not Applicable]

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from FATCA reporting code (if any)

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
124 Dean Street, P.O. Box # 811

Requester's name and address (optional)

6 City, state, and ZIP code
Farmington Hills, WI 52536

7 List account number(s) here (optional)

Part I **Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN,* later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
☐☐☐ – ☐☐ – ☐☐☐☐

or

Employer identification number
5 2 – 7 7 4 7 3 8 6

Part II **Certification**

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ *Lance Jacobson* Date ▶ *Jan. 23, 2017*

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

Cat. No. 10231X Form **W-9** (Rev. 11-2017)

SAMPLE

ADDITIONAL NOTES: (optional)