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# CHAPTER 8: FINANCIAL

DEHCR – BUREAU OF COMMUNITY DEVELOPMENT



# FINANCIAL MANAGEMENT

- CDBG recordkeeping requirements are set in accordance with 24 CFR Part 570.490, Recordkeeping Requirements
- CDBG funds must be maintained in a separate non-interest-bearing account or in a separate non-interest-bearing fund 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 and payments, and contracts awarded

# FINANCIAL MANAGEMENT (CONTINUED)

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



# KEY STEPS TO ACCURATE FINANCIAL RECORDKEEPING:

- Designate the project's financial manager\*
- Establish separate ledger accounts, and the accounting records for the project
- Establish procedures for:
  - Approving invoices,
  - Submitting CDBG payment requests, and
  - Disbursing project funds (issuing payments to vendors and/or reimbursing the UGLG as needed)
- Review the Grant Agreement



*\* The project's designated financial manager is usually the person responsible for submitting reports to DEHCR.*



# INCURRING COSTS

- The UGLG assumes full responsibility for the project, including payment of all project-related contracts executed prior to the execution of the *Grant Agreement*
- No CDBG payment requests will be considered by DEHCR until the UGLG has executed the *Grant Agreement* and has obtained the *Release of Funds* letter from DEHCR's Environmental Desk
- Two (2) types of project costs:
  - Soft Costs
  - Hard Costs

## INCURRING COSTS (CONTINUED)

- **Soft Costs**, such as administration, engineering\* services, architectural services, and other non-construction related activities, may be incurred after the date of the *Grant Award Letter*

*\*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**, such as construction, property acquisition, and the purchase of materials, may only be incurred following execution of the DEHCR Grant Agreement, completion of the Environmental Review process, and completion of the applicable Labor Standards process.

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# IMPORTANT REMINDER!

Improperly procured professional services will not be paid with CDBG funding.



# REQUESTING CDBG FUNDS

CDBG funds for **soft costs** may only be requested upon completion of the following:

- Signed Grant Agreement with the Division of Energy, Housing and Community Resources (DEHCR)
- Signed and completed Signature Certification form
- Signed and completed Depository Certification form
- Signed and completed STAR form (DOA-6456 for electronic deposits, or DOA-6457 for paper checks)
- Signed and completed W-9 Request for TIN Certification form  **NEW**
- Financial Management Contact Person form
- Signed and completed Request for Payment forms

# REQUESTING CDBG FUNDS

Hard costs may only be requested upon completion of the following:

- All required financial setup paperwork (refer to previous list for **soft costs**) is completed and submitted to DEHCR,
- Signed *Environmental Certification* letter and *Release of Funds* letter from the DEHCR Environmental Desk, and
- Applicable portions of the Labor Standards process:
  - LSO Designee (Attach. 7-C)
  - Bid Tab Summary
  - Record of Wage Decision (Attach. 7-D)
  - Notice of Contractor Award (Attach. 7-H)
  - Advertisement for Bids (Attach. 7-F)
  - Pre-Constr. Conference (Attach. 7-I, 7-J, and 7-K)

NEW →

# REQUESTING CDBG FUNDS

The following items must be submitted to DEHCR with each CDBG payment request:

- Signed and completed *Request for Payment* form  
(see *Attachments 8-F1 and 8-F2* for a sample form and instructions)
- Up-to-date *Cash Control Register*  
(see *Attachments 8-G1 and 8-G2* for a sample form and instructions)
- Up-to-date *CDBG Disbursements Journal*  
(see *Attachments 8-H1 and 8-H2* for a sample form and instructions)
- Up-to-date *Matching Funds Journal*  
(see *Attachments 8-I1 and 8-I2* for a sample form and instructions)
- Supporting documentation justifying your request (invoices, receipts, checks, etc.)

# CDBG FUNDS

- CDBG funds can be:
  - Received by paper check (STAR form DOA-6457 for paper checks), or
  - Received by electronic bank transfer (STAR form DOA-6465 for electronic deposits)
- CDBG funds will be sent directly to the designated financial institution for deposit into the non-interest-bearing checking account that was specified on the Depository Certification form
- CDBG funds drawn must be disbursed within **three (3) working days\***
- If a dispute occurs with a contractor, the UGLG may retain received CDBG funds in the non-interest-bearing checking account beyond three (3) working days if the amount is less than \$5,000.00

*\* This three (3) working days rule applies to disbursement of CDBG funds as <sup>94</sup> direct payments to contractors and applicable reimbursements to the UGLG.*

# CDBG FUNDS

- Administrative funds should be requested in approximate proportion to requests made from project budget categories
  - For example, if an overall average of 25 percent of the project budget has been drawn, do not expect to receive 50 percent of the administrative budget
- Matching funds must be kept in an account or account register separate from CDBG funds and are to be spent concurrently with, and in proportion to, CDBG funds
  - 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



# CDBG FUNDS

Supporting documentation for CDBG funds requested must be submitted to DEHCR with each payment request:

- This includes invoices\*, canceled checks or copies, and bank statements
- This documentation must **clearly** identify the items for which CDBG funds are going to be expended

*\* Clearly indicate the break-down of funds that will be used to pay each invoice.*



# FINAL CDBG PAYMENT REQUEST

- DEHCR will withhold 10% of the total CDBG funds, up to \$25,000, until the project completion reports and supporting documentation have been received, reviewed, and approved by DEHCR
- Final CDBG payment requests received after the due date listed in the *Grant Agreement* will not be processed



## FINAL CDBG PAYMENT REQUEST (CONTINUED)

- The Final Labor Standards Compliance Report (FLSCR) must be submitted prior to, or with, the final request for payment form if Labor Standards are applicable to your project
- DEHCR reserves the right to withhold any and all payment requests until reporting requirements have been met and supporting documentation for expenditures is submitted and verified



# FINANCIAL MANAGEMENT ATTACHMENTS

- Depository Certification
- STAR Authorization for Electronic Deposit (DOA-6456)
- STAR Vendor Information for Paper Checks (DOA-6457)
- Financial Management Contact Person Form
- Signature Certification
- Request for Payment Form
- Cash Control Register (CCR)
- CDBG Disbursements Journal (DJ)
- Matching Funds Journal (MFJ)
- W-9 Request for Taxpayer Identification Number (TIN) and Certification



## Division of Energy, Housing and Community Resources

### Depository Certification Form

Unit of General Local Government's (UGLG's) Name: \_\_\_\_\_  
DEHCR Grant Agreement #: \_\_\_\_\_  
DUNS #: \_\_\_\_\_  
Attn: \_\_\_\_\_

#### DEPOSITORY CERTIFICATION

##### SECTION I

The \_\_\_\_\_ has been designated  
(Name, Physical/Street Address, Zip Code, and Telephone Number of Financial Institution)  
to receive all funds resulting from the Grant Agreement (listed above) which has been executed between  
the Wisconsin Department of Administration and the \_\_\_\_\_  
(City/Town/Village/County)

(UGLG /Community Name)

☐ Yes, the financial institution (listed above) has confirmed that all mailed checks must be sent to a  
designated P.O. Box. Please mail checks to the following address:

\_\_\_\_\_ (Physical Address (including P.O. Box)) \_\_\_\_\_ (Zip Code of the Financial Institution)

☐ No, the financial institution (listed above) has confirmed that all mailed checks can be sent to the  
Physical Street Address (listed above).

These funds will be deposited into account # \_\_\_\_\_ Checks will require the  
signatures of two community officials. (Bank Account #)

If funds can be transferred electronically, the routing number for the bank is # \_\_\_\_\_

\_\_\_\_\_  
(Signature of the Chief Elected Official)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Date Signed)

\_\_\_\_\_  
(Typed Name of the Chief Elected Official)

Original Form ☐  
(Check One)

Amended Form ☐

##### SECTION II

The account in Section I has been established with this bank. All necessary documentation to legally  
enable this bank to receive direct deposits to this account without the payee's endorsement is in this  
bank's custody. All deposits are insured by \_\_\_\_\_  
(Insurer of CDBG Deposits)

The Depository hereby agrees to immediately notify the recipient local government when a deposit is made  
to the above account.

\_\_\_\_\_  
(Signature of Bank Officer)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Date Signed)

\_\_\_\_\_  
(Typed Name of Bank Officer)

Retain the original completed form with the local project files, and submit a copy (email is preferred) to the  
assigned Project Representative:

DEHCR Project Representative  
Wisconsin Department of Administration  
Division of Energy, Housing and Community Resources  
Bureau of Community Development, 6<sup>th</sup> Floor  
P.O. Box 7970  
Madison, WI 53707-7970

# DEPOSITORY CERTIFICATION



### STAR Authorization for the Electronic Deposit of State of WI Payments

#### Section 1 – Taxpayer Identification Information

Federal Employer Identification Number: example 00-0000000

Social Security Number: example 000-00-0000

Please note: We are required to obtain your Tax Identification Number pursuant to Section 6109 of the Internal revenue Code so that we can report income paid to you to the IRS as required by law.

Enter the Name of the State Agency Paying You or Your Company:

Type of Transaction ☐ Add ☐ Inactivate ☐ Change/Update

Agency: Only – Required for Inactivate and Change/Update

STAR ID:

Location Name ID:

#### Section 2 – Contact Information

Legal Business or individual Name:

Address:

City:

State:

ZIP Code + 4:

Phone:

Email Address:

#### Section 3A – New Financial Information

Attach Bank Verification - Information provided below must match this document.

New Financial Institution Name:

☐ Checking Account

☐ Savings Account

New Transit Routing/ABA Number:

New Account Number:

#### Section 3B – Prior Financial Information (Change/Update)

Information provided below must match previous submission.

Prior Financial Institution Name:

☐ Checking Account

☐ Savings Account

Prior Transit Routing/ABA Number:

Prior Account Number:

#### Section 4 – Wisconsin State Agency, Local Government, or District (As Listed Below)

Are you a Wisconsin State Agency, local government, or District? ☐ Yes ☐ No

If yes, Please Select One of the following:

☐ City

☐ County

☐ School District

☐ Special Tax District

☐ Technical College

☐ Town

☐ Village

☐ Other

Entity Name:

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 Department of Revenue State & Local Finance? ☐ Yes ☐ No

#### Section 5 – Local Government Investment Pool

Do not complete this section if your deposits should go directly to your financial institution.

Local Government Investment Pool Number:

Sub-Account Number:

# STAR FORM:

## STAR AUTHORIZATION FOR ELECTRONIC DEPOSIT

**Section 6 – Read the Agreement, Sign & Date (Digital/Typed & Stamped Signatures are not accepted)**

Account changes will take approximately 10-days to take effect. 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 debit (withdraw) any erroneous credits (deposits) to the account. This authority shall remain in effect until the State of Wisconsin receives written notification of revocation, and has a reasonable opportunity to act on it.

☐ I have attached a copy of current voided check or deposit slip, or included a bank letter on bank letterhead signed by a bank representative. Each must include the individual or company name, routing and account numbers.

☐ Check if the entire amount of the electronic payment is ultimately deposited to a financial institution outside the U.S.

Print Name:	Title:	Date:
Authorized Signature:		
Contact Email Address:	Contact Phone Number:	

Submit completed documents to the State Agency to be invoiced.

### Instructions for Completing the Authorization for the Electronic Deposit of State of Wisconsin Payments

#### Section 1 – Taxpayer Identification Information

- Enter your Taxpayer Identification Number (TIN) in the appropriate section (EIN or SSN).
- Enter the name of the State agency that will be paying you (i.e. Department of Revenue).
- Place a check mark to indicate the type of action.

#### Section 2 – Contact Information

- Enter the complete name and address of the company or individual that will be receiving the electronic deposits.
- Enter the phone number and email address of the company or individual. You will receive an email notification when your banking information has been added or updated in our system.

#### Section 3A – New Financial Information

Diagram of a check with labels for its components:

- Your Name
- Your Address
- Check Number
- DATE
- \$ (Amount)
- ORDER OF
- Your Bank Name
- MEMO
- 9 Digit Routing Number
- Your Account Number
- Check Number

- Enter the name of the new financial institution authorized to conduct transactions, as it should be listed in our system.
- Place a check mark to indicate the type of account in which funds are to be deposited.

## STAR FORM:

# STAR AUTHORIZATION FOR ELECTRONIC DEPOSIT





### STAR Vendor Information

Required sections must be completed or the form will not be processed. Incomplete forms will be returned. All information must be legible.

#### ALL SECTIONS REQUIRED UNLESS OTHERWISE NOTED

#### Section 1 – Please specify type of action

Select your entity type below and complete the sections indicated:

New Individual or business that provides goods or services to a state agency - complete all sections except section 7.

New City, County, Town, Village, School District, Special Tax District or Technical College - complete all sections.

**Note – If you are an INDIVIDUAL that DOES NOT provide goods or services to a state agency (i.e. a grant recipient) you may submit IRS W-9 or W-8 EIC only – you DO NOT need to complete this form. You must include your email address (you have one) in the requestors name and address area of the W-9 or W-8 EIC.**

☐ New Vendor/Business Attach W-9 or W-8 EIC ☐ Additional Address ☐ Additional Location

For Agency Only Required for Changes

STAR ID #

☐ Change Contact Person/Information

Location Name ID #

☐ Change of Address – (Provide old address below or attach letter)

Address ID #

Address to be Replaced:

☐ Change of TIN – (also attach IRS W-9 &  
DOA-6459 Change of Tax ID.)

☐ Change of Name – (also attach IRS W-9 &  
DOA-6458 Change of Vendor Name.)

#### Section 2 – Please provide Vendor Information

Legal Business or Individual Name (Must match attached W-9 or W-8 EIC):

Business Name, Trade Name, Doing Business as: (If different from above):

#### Section 3 - Taxpayer Identification Information (Only Provide One)

Federal Employer Identification Number: example 00-0000000 Social Security Number: example 000-00-0000

PUNS No. example 000000000 (Optional):

#### Section 4 – Submit To Address

Address: County:

Address (cont.):

City: State: ZIP Code + 4:

#### Section 5 (Optional) – Additional Address (If more than 2 addresses, i.e. 1099 address)

Address: County:

Address (cont.):

City: State: ZIP Code + 4:

## STAR FORM:

# VENDOR INFORMATION (FOR PAPER CHECKS)



DOA-6457 (R09/2015) continued

**Section 6 (Optional) – Contact Person**

Name: \_\_\_\_\_

Phone: \_\_\_\_\_ FAX: \_\_\_\_\_ Email: \_\_\_\_\_

☐ Additional Contact

Name: \_\_\_\_\_

Phone: \_\_\_\_\_ FAX: \_\_\_\_\_ Email: \_\_\_\_\_

☐ Replace Contact (Will be Marked Inactive)

Name of Contact being replaced: \_\_\_\_\_

**Section 7 – Wisconsin State Agency, Local Government, or District (As Listed Below)**

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

If Yes, Please Select One of the Following:

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

Entity Name: \_\_\_\_\_

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 Department of Revenue State & Local Finance? ☐ Yes ☐ No

**Section 8 – Please Sign and Date (Vendor/Supplier)**

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_

Contact Email Address: \_\_\_\_\_ Contact Phone Number: \_\_\_\_\_

**Section 9 - For Agency Use Only**

Agency Name: \_\_\_\_\_ Agency Contact: \_\_\_\_\_ Contract Number: \_\_\_\_\_

**Comments (Optional)**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Note: This document contains sensitive information. Sending via non-secure channels, including e-mail and fax can be a potential security risk. Pursuant to 26 USC 6109, the state is required to collect TIN/EIN/Social Security numbers and to use the numbers in its annual report to the IRS the amount the state has paid each vendor.

Submit completed documents to the State Agency to be invoiced.

# STAR FORM: VENDOR INFORMATION (FOR PAPER CHECKS)

**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 Request for Disbursement form)*

CONTACT PERSON'S TITLE: \_\_\_\_\_

FIRM (if applicable): \_\_\_\_\_

STREET ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_

PHONE NUMBER: \_\_\_\_\_

FAX NUMBER: \_\_\_\_\_

EMAIL ADDRESS: \_\_\_\_\_

**Submit this form via e-mail (preferred) or postage-paid mail to the UGLG's assigned CDBG Project Representative in the Division of Energy, Housing and Community Resources (DEHCR):**

Email: [DOACDBG@wisconsin.gov](mailto:DOACDBG@wisconsin.gov)

Mail: DEHCR Project Representative  
Wisconsin Department of Administration  
Division of Energy, Housing and Community Resources  
Bureau of Community Development, 6<sup>th</sup> Floor  
P.O. Box 7970  
Madison, WI 53707-7970

# FINANCIAL MANAGEMENT CONTACT PERSON

### Signature Certification Form

## SIGNATURE CERTIFICATION FORM

# SIGNATURE CERTIFICATION

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# CDBG PAYMENT REQUEST DOCUMENTS

- CDBG Payment Request Form
- Cash Control Register (CCR) – Shows the movement of CDBG funds during the project
- CDBG Disbursements Journal (DJ) – Shows the payments & obligations of CDBG funds made throughout the project
- Matching Funds Journal (MFJ) – Shows the payments & obligations of Match funds made throughout the project
- Invoices, Checks, and Bank Statements



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

Make Check Payable To:

Contract Number:

Contract Start Date:

Contract End Date:

Construction Start Date:

PO Number:

Request Date:

Amended Request ☐

Final Request ☐

Person Completing this Form:

Phone Number:

The Grantee **MUST ATTACH**  
Updated Copies of the :

Cash Control Register

CDBG Disbursements Journal

Matching Funds Journal

Invoices for this Payment Request

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>

Contract Amount: **\$200,000.00**

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)				\$0.00	\$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	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

**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
<b>TOTALS:</b>		#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**

# CDBG PAYMENT REQUEST FORM

Depository  
Cert. &  
STAR form

Grant  
Agreement  
Budget

Support  
Docs

Signature  
Cert.

Community Development Block Grant Funds (CDBG) Payment Request																															
Department of Administration																															
Division of Energy, Housing and Community Development (DEHCR)																															
<b>Make Check Payable To:</b>  <b>Person Completing this Form:</b> <b>Phone Number:</b>		<div style="display: flex; justify-content: space-between;"> <div> <b>Contract Start Date:</b>  <b>Construction Start Date:</b>  <b>PO Number:</b>  <b>Request Date:</b>  <b>Amended Request:</b>  <b>Final Request:</b> </div> <div> <b>Contract Number:</b>  <b>Contract End Date:</b> </div> </div>				<b>The Grantee MUST ATTACH Updated Copies of the :</b> <div style="display: flex; flex-direction: column;"> <div><input type="checkbox"/> Cash Control Register</div> <div><input type="checkbox"/> CDBG Disbursements Journal</div> <div><input type="checkbox"/> Matching Funds Journal</div> <div><input type="checkbox"/> Invoices for this Payment Request</div> </div>																									
<b>Contract Amount:</b> <span style="float: right;"><b>\$200,000.00</b></span>																															
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)				\$0.00	\$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	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																							
<b>TOTALS:</b>				\$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																								
<b>TOTALS:</b>		#DIV/0!	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00																								
<b>Certification:</b> <small>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).</small>																															
<b>EMAIL COMPLETED FORM TO:</b> <b>DOADEHCRFISCAL@WISCONSIN.GOV</b> <b>WITH A COPY TO YOUR DEHCR Project Representative.</b>					<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: left;">Grantee Representative Authorization</th> </tr> <tr> <td style="width: 50%;">Name:</td> <td></td> </tr> <tr> <td>Title:</td> <td></td> </tr> <tr> <td>Date:</td> <td></td> </tr> <tr> <th colspan="2" style="text-align: left;">Grantee Representative Authorization</th> </tr> <tr> <td>Name:</td> <td></td> </tr> <tr> <td>Title:</td> <td></td> </tr> <tr> <td>Date:</td> <td></td> </tr> <tr> <th colspan="2" style="text-align: left;">DEHCR Payment Authorization</th> </tr> <tr> <td></td> <td>Date Signed</td> </tr> <tr> <td></td> <td></td> </tr> </table>					Grantee Representative Authorization		Name:		Title:		Date:		Grantee Representative Authorization		Name:		Title:		Date:		DEHCR Payment Authorization			Date Signed		
Grantee Representative Authorization																															
Name:																															
Title:																															
Date:																															
Grantee Representative Authorization																															
Name:																															
Title:																															
Date:																															
DEHCR Payment Authorization																															
	Date Signed																														

# 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 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
SAMPLE #1	5/5/2017	\$ 200,000.00	\$ 200,000.00										5/1/2017	\$ -
				6/1/2017	\$ 200,000.00	\$ 200,000.00							6/1/2017	\$ 200,000.00
								\$ -	\$ -					
										6/2/2017	\$ 50,000.00	\$ 50,000.00	6/2/2017	\$ 50,000.00
										6/9/2017	\$ 50,000.00	\$ 100,000.00	6/9/2017	\$ -
SAMPLE #2	7/5/2017	\$ 200,000.00	\$ 200,000.00										7/1/2017	\$ -
				8/1/2017	\$ 200,000.00	\$ 200,000.00							8/1/2017	\$ 200,000.00
							7/30/2017	\$ 1,000.00	\$ 1,000.00				7/30/2017	\$ 201,000.00
										8/2/2017	\$ 201,000.00	\$ 201,000.00	8/2/2017	\$ -
1		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -				TBD	\$ -
													TBD	\$ -
													TBD	\$ -
											\$ -	\$ -	TBD	\$ -
											\$ -	\$ -	TBD	\$ -
											\$ -	\$ -	TBD	\$ -
2		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -				TBD	\$ -
													TBD	\$ -
											\$ -	\$ -	TBD	\$ -
											\$ -	\$ -	TBD	\$ -
											\$ -	\$ -	TBD	\$ -

### Cash Control Register

### Village of Conway Springs

PF 17-99

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# CDBG DISBURSEMENTS JOURNAL

## Division of Energy, Housing and Community Resources

### CDBG Disbursements Journal

A. NAME OF UGLG:

<Provide UGLG's Name Here>

B. DEHCR GRANT AGREEMENT #:

<Provide Grant Agreement # Here>

							CDBG-Funded Activities & Payments				
							CDBG Contract Amount: <b>\$0.00</b>				
							<b>TOTAL</b>				
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 <b>PAID WITH</b> CDBG Funds	<ACTIVITY NAME> <b>\$0.00</b> <b>TOTAL</b>	<ACTIVITY NAME> <b>\$0.00</b> <b>TOTAL</b>	<ACTIVITY NAME> <b>\$0.00</b> <b>TOTAL</b>	Grant Admin. <b>\$0.00</b> <b>TOTAL</b>
0						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# EXAMPLE BUDGET

## ATTACHMENT B

### BUDGET

In the event of conflict between the application and/or other supporting documents previously submitted to the Department by the Grantee, provisions of the Agreement, shall take precedence.

Activity	Award Amount	Match Amount	Total
Water Tower	\$200,000.00	\$200,000.00	\$400,000.00
Water Mains	\$200,000.00	\$200,000.00	\$400,000.00
Streets & Curb/Gutter	\$90,000.00	\$0	\$90,000.00
Engineering	\$0	\$80,000.00	\$80,000.00
Grant Administration	\$10,000.00	\$20,000.00	\$30,000.00
<b>Total(s)</b>	<b>\$500,000.00</b>	<b>\$500,000.00</b>	<b>\$1,000,000.00</b>
<b>Funding Ratio</b>	<b>50%</b>	<b>50%</b>	<b>100%</b>

CDBG Activity funds and CDBG Administration funds expended through this Agreement shall not exceed the total amount listed by category. In no case, shall funds expended under this Agreement exceed the total shown in the Budget table. Activity funds and Administrative funds are not transferable between categories.

# 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 #090) - SPLIT PAYMENT (Village reimbursed 12/14/16 via EBT)	12/11/2016	1004 (General Acct.)	\$30,000.00*	\$30,000.00*	\$30,000.00*	\$0.00	\$0.00	\$0.00
9	2	11/9/2016	\$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.

							CDBG-Funded Activities & Payments				
							CDBG Contract Amount: <b>\$500,000.00</b>				
							<b>TOTAL</b>				
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 <b>PAID WITH CDBG Funds</b>	Water Tower <b>\$200,000.00 TOTAL</b>	Water Mains <b>\$200,000.00 TOTAL</b>	Streets, Curb & Gutter <b>\$90,000.00 TOTAL</b>	Grant Admin. <b>\$10,000.00 TOTAL</b>
15	1	7/11/2016	<del>\$30,000.00</del> ACME Construction (Invoice #16-491) – <b>CORRECTION</b> \$28,000.00	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	\$85,000.00	\$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

# MATCHING FUNDS JOURNAL

## Division of Energy, Housing and Community Resources

### 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
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) \$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		\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0		\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0		\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0		\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0		\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0		\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0		\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# EXAMPLE BUDGET

## ATTACHMENT B

### BUDGET

In the event of conflict between the application and/or other supporting documents previously submitted to the Department by the Grantee, provisions of the Agreement, shall take precedence.

Activity	Award Amount	Match Amount	Total
Water Tower	\$200,000.00	\$200,000.00	\$400,000.00
Water Mains	\$200,000.00	\$200,000.00	\$400,000.00
Streets & Curb/Gutter	\$90,000.00	\$0	\$90,000.00
Engineering	\$0	\$80,000.00	\$80,000.00
Grant Administration	\$10,000.00	\$20,000.00	\$30,000.00
<b>Total(s)</b>	<b>\$500,000.00</b>	<b>\$500,000.00</b>	<b>\$1,000,000.00</b>
<b>Funding Ratio</b>	<b>50%</b>	<b>50%</b>	<b>100%</b>

CDBG Activity funds and CDBG Administration funds expended through this Agreement shall not exceed the total amount listed by category. In no case, shall funds expended under this Agreement exceed the total shown in the Budget table. Activity funds and Administrative funds are not transferable between categories.



## Matching Funds Journal

## Village of Conway Springs

**CDBG-PF 17-99**

[illegible]

# MATCHING FUNDS JOURNAL

							Match-Funded Activities & Payments						
							Matching Funds Contract Amount: <b>\$500,000.00</b>						
							<b>TOTAL</b>						
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Related to CDIG 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	\$50,000.00 ACME Construction (Invoice #16-500)	9/1/2017	70-42	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$ -	\$ -
26	4	8/10/2017	\$50,000.00 ACME Construction (Invoice #16-501)	9/10/2017	70-43	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$ -	\$ -
27	4	8/10/2017	\$10,000.00 Mary Smith Engineering Associates (Invoice #20425)	9/10/2017	70-44	\$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)	9/12/2017	70-45	\$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	\$100,000.00	\$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													





# INVOICES & MULTIPLE FUNDING STREAMS

A. NAME OF UGLG  
**Village of Yourville**  
B. DEHCR GRANT AGREEMENT#  
**PF 16-99**

							CDBG-Funded Activities & Payments				
							CDBG Contract Amount: \$500,000.00				
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	07/11/16	\$30,000.00	ACME Construction (Invoice #1049)	08/10/16	1001	\$30,000.00	\$30,000.00	\$25,000.00	\$5,000.00	\$0.00	\$0.00
2	07/13/16	\$40,000.00	Water Tower Constructors, Inc. (Invoice #079) – SPLIT PAYMENT	08/11/16	1002	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00
3	07/15/16	\$200,000.00	Water Tower Constructors, Inc. (Invoice #080) – SPLIT PAYMENT	08/12/16	1003	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00
4			TOTAL PAYMENTS FOR PAY REQUEST			\$150,000.00	\$150,000.00	\$145,000.00	\$5,000.00	\$0.00	\$0.00

A. NAME OF UGLG  
**Village of Yourville**  
B. DEHCR GRANT AGREEMENT#  
**PF 16-99**

							Match-Funded Activities & Payments				
							Matching Funds Contract Amount: \$500,000.00				
1	2	3	4	5	6	7	13	14	15	16	17
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
1	01/05/16	\$15.00	River Bank (annual service charge for having a checking account at the bank)	01/05/16	AW	\$15.00	\$15.00	\$0.00	\$0.00	\$0.00	\$15.00
2	07/13/16	\$40,000.00	Water Tower Constructors, Inc. (Invoice #079) – SPLIT PAYMENT	08/11/16	7032	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00
3	07/15/16	\$200,000.00	Water Tower Constructors, Inc. (Invoice #080) – SPLIT PAYMENT	08/12/16	7033	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00
4			TOTAL PAYMENTS FOR PAY REQUEST			\$120,000.00	\$120,000.00	\$120,000.00	\$0.00	\$0.00	\$0.00

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# QUESTIONS?

Email: [DOACDBG@Wisconsin.gov](mailto:DOACDBG@Wisconsin.gov)



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# CHAPTER 11: ANNUAL SINGLE AUDIT

DEHCR – BUREAU OF COMMUNITY DEVELOPMENT



## OFFICE OF MANAGEMENT AND BUDGET (OMB) GUIDANCE: *UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS [2 CFR 200]*

**Who:** Any UGLG to which a federal grant is awarded.

- The UGLG is responsible for submission of its Single Audit Statement (and Report if required) to DOA whether or not the UGLG has sub-granted the award to another governmental unit
- Sub-grantee may also be subject to Single Audit requirements



# FEDERAL LAW REQUIRES THAT UGLGS WITH...

- **\$750,000 or greater in federal expenditures**
  - Non-Federal entities that expend a total amount of federal awards of \$750,000 or greater whether received directly from federal awarding agencies or indirectly from pass through entities in any fiscal year must have a single audit
- **Less than \$750,000 in federal expenditures**
  - Non-Federal entities that expend a total amount of federal awards of less than \$750,000 whether received directly from federal awarding agencies or indirectly from pass through entities in any fiscal year are exempt for such fiscal year from compliance with the audit requirements of 2 CFR 200



# TOTAL OF ALL FEDERAL FUNDS EXPENDED BY UGLG IN FISCAL YEAR



# SINGLE AUDIT STATEMENTS

## ATTACHMENT 11-B: SINGLE AUDIT STATEMENT (AUDIT REQUIRED)

PLACE THE FOLLOWING ON THE UGLG'S LETTERHEAD

SINGLE AUDIT STATEMENT (AUDIT REQUIRED)

DEHCR Project Representative  
Division of Energy, Housing and Community Resources  
Bureau of Community Development  
Wisconsin Department of Administration  
P.O. Box 7970  
Madison, WI 53707-7970

I hereby attest, under penalties of perjury, that during the calendar year ending, December 31, 20\_\_\_\_, \_\_\_\_\_ (UGLG name) has expended **more than \$750,000** in total federal funds and will comply with the federal Single Audit Act and the requirements of Uniform Guidance 2 CFR 200.

\_\_\_\_\_  
(Signature of Chief Elected Official)  
\_\_\_\_\_  
(Typed Name)  
\_\_\_\_\_  
(Typed Title)

\$750,000  
or more

## ATTACHMENT 11-C: SINGLE AUDIT STATEMENT (AUDIT NOT REQUIRED)

PLACE THE FOLLOWING ON THE UGLG'S LETTERHEAD

SINGLE AUDIT STATEMENT (AUDIT NOT REQUIRED)

DEHCR Project Representative  
Division of Energy, Housing and Community Resources  
Bureau of Community Development  
Wisconsin Department of Administration  
P.O. Box 7970  
Madison, WI 53707-7970

I hereby attest, under penalties of perjury, that during the calendar year ending, December 31, 20\_\_\_\_, \_\_\_\_\_ (UGLG name):

1. Has expended less than **\$750,000** in total federal funds and, therefore, is not required to submit an audit which meets the Federal Single Audit Act and the requirements of Uniform Guidance 2 CFR 200.
2. Has expended the following amount(s) of federal funds, including funds received from the Wisconsin Department of Administration, Division of Energy, Housing and Community Resources or any other source.

CFDA #*	GRANT CONTRACT #	SOURCE AGENCY	AMOUNT EXPENDED
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

\_\_\_\_\_  
(Signature of Chief Elected Official)  
\_\_\_\_\_  
(Typed Name)  
\_\_\_\_\_  
(Typed Title)

\*(The CFDA # for all CDBG projects is 14.228.)

Less than  
\$750,000



# EXAMPLE OF SINGLE AUDIT STATEMENT (AUDIT NOT REQUIRED)

Statement must:

- Be placed on UGLG's letterhead
- Be signed by UGLG's CEO
- List all federal funds expended during the calendar year

DEHCR Project Representative  
Wisconsin Department of Administration  
Division of Energy, Housing and Community Resources  
Bureau of Community Development, 6<sup>th</sup> Floor  
P.O. Box 7970  
Madison, WI 53707-7970

I hereby attest, under penalties of perjury, that during the calendar year ending, December 31, 2018, the Village of Lebanon:

3. Has expended **less than \$750,000** in total federal funds and, therefore, is not required to submit an audit which meets the Federal Single Audit Act and the requirements of Uniform Guidance 2 CFR 200.

4. Has expended the following amount(s) of federal funds, including funds received from the Wisconsin Department of Administration, Division of Energy, Housing and Community Resources or any other source.

CFDA #*	GRANT CONTRACT #	SOURCE AGENCY	AMOUNT EXPENDED
14.228	CDBG PF 17-67	CDBG PF	\$150,000
14.268	CDBG Housing 17-48	CDBG Housing	\$75,000
66.468	DNR	DNR-SDWLP	\$50,000
66.458	DNR	CDBG-CWFP	\$50,000

Sam Winchester (Signature of Chief Elected Official)

Sam Winchester (Typed Name)

President, Village of Lebanon (Typed Title)

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\*(The CFDA # for all CDBG projects is 14.228.)

# SINGLE AUDIT DOCUMENT SUBMISSION

- Annual Single Audit Statement (All UGLGs)
  - Due January 15<sup>th</sup>
  - Send to assigned DEHCR Project Representative
- Annual Single Audit Report (UGLGs Expending >\$750,000)
  - Due September 25<sup>th</sup>, three (3) months from end of state fiscal year
  - Send full report to DOA Chief Accountant
  - Send management letter to assigned DEHCR Project Representative



# HELPFUL WEBSITES

- Uniform Guidance 2 CFR Subpart F

<https://www.gpo.gov/fdsys/pkg/CFR-2014-title2-vol1/pdf/CFR-2014-title2-vol1-part200.pdf>

- Uniform Guidance 2 CFR 200 Compliance Supplement (Compliance Supplement)

[https://www.whitehouse.gov/sites/whitehouse.gov/files/omb/assets/OMB/circulars/a133compliance/2016/2016 compliance supplement.pdf](https://www.whitehouse.gov/sites/whitehouse.gov/files/omb/assets/OMB/circulars/a133compliance/2016/2016%20compliance%20supplement.pdf)

- Single State Audit Guidelines

<http://doa.wi.gov/Divisions/Budget-and-Finance/Financial-Reporting/State-Single-Audit-Guidelines>



# QUESTIONS?

Email: [DOACDBG@Wisconsin.gov](mailto:DOACDBG@Wisconsin.gov)

