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, and completion of applicable Labor Standards procedures (Chapter 4: Environmental Review and Chapter 7: Labor Standards).

*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. 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.

REQUESTING CDBG FUNDS

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

- Executed Grant Agreement with DEHCR;
- Depository Certification form (Attachment 8-A);
- DOA-6456: STAR Authorization for the Electronic Deposit of State of WI Payments form (Attachment 8-B) or DOA-6457: STAR Authorization for Non-Direct Deposit (Attachment 8-C) (will be provided by DEHCR upon award);
- 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 Request for Payment form (Attachment 8-F; a customized copy for the UGLG will be provided for DEHCR after the
Grant Agreement has been executed) and supporting documentation to DEHCR.

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

- Environmental Report 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);
  - *Advertisement For Bids* (Attachment 7-F);
  - 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].

Once the UGLG has received the *Request for Payment* 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. The UGLG must submit a copy of the following forms **each time** CDBG funds are requested from DEHCR:

- A copy of the completed *Request for Payment* 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 costs to date (e.g. invoices, receipts, copies of processed checks).

**CDBG funds can be received by check or electronic bank transfer (EBT).** 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 that was specified in the *Depository Certification* form (Attachment 8-A). The UGLG must submit the DOA-6456: *STAR Authorization for the Electronic Deposit of State of WI Payments* form (Attachment 8-B) to receive CDBG payments via EBT. An UGLG will receive payments by paper check (mailed to the designated financial institution) if the DOA-6457: *STAR Vendor Information* form (Attachment 8-C) is submitted. The DOA-6456 or DOA-6457 forms must be submitted prior to the first payment to select the preferred payment method.

A CDBG payment request to DEHCR must be for an amount of $5,000.00 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. This enables
the UGLG to use CDBG funds for CDBG payments rather than disbursing local funds and being reimbursed by the CDBG program. Bills 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. [Exception: If the amount to be paid on an invoice is reduced after the UGLG has received payment from the Division (e.g., due to a dispute with a contractor, a billing error, returned supplies, etc.), then the UGLG may retain received CDBG funds in the non-interest-bearing CDBG bank account beyond three (3) working days if the excess amount is no more than $5,000.00. If the amount is greater than $5,000.00, then the UGLG must return the CDBG funds to DEHCR within 3 working days for future disbursement.]

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 75 percent 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. The UGLG may earn interest on matching funds. Matching funds may be spent on any project-related costs as specified in the Grant Agreement budget table.

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., non-CDBG project costs). 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 Timetable*. Any CDBG *Payment Requests* received by DEHCR after the final payment request submission date (as stated in the *Grant Agreement*) will not be eligible for payment. Funds received from the final request must also be disbursed by the UGLG within three (3) working days.

DEHCR withholds 10% of the total grant amount, up to $25,000, until the project completion documentation and reporting have been submitted to, and approved by the assigned DEHCR Project Representative. To receive 90 percent of the grant amount, the UGLG may request a payment amount that is less than $5,000 for the second to last payment request may be for less than $5,000.00. The UGLG must checkmark “yes” on the ‘Final Request’ line on the final *Request for Payment* form.

**IMPORTANT REMINDER!**

*Requests for Payment* received by DEHCR after the final payment request submission date (as stated in the *Grant Agreement*) will not be eligible for payment.

The *Final Labor Standards Compliance Report* (FLSCR) (Attachment 7-P) must be submitted prior to, or with, the final *Request for Payment* form if Labor Standards are applicable to the project. DEHCR reserves the right to withhold funds until the FLSCR 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: reporting requirements have been met; supporting documentation indicating expenditures is submitted and verified; and all monitoring issues have been resolved.
ATTACHMENTS

Attachments for this chapter are listed below.

ATTACHMENT 8-A: DEPOSITORY CERTIFICATION (TEMPLATE)
ATTACHMENT 8-A1: DEPOSITORY CERTIFICATION (SAMPLE)
ATTACHMENT 8-A2: DEPOSITORY CERTIFICATION (INSTRUCTIONS)
ATTACHMENT 8-B: DOA 6456 – ELECTRONIC DEPOSIT AUTHORIZATION
ATTACHMENT 8-C: DOA - 6457 NON-DIRECT DEPOSIT AUTHORIZATION
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 (SCREENSHOT)
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-H1: CDBG DISBURSEMENTS JOURNAL (SAMPLE)
ATTACHMENT 8-H2: CDBG DISBURSEMENTS JOURNAL (INSTRUCTIONS)
ATTACHMENT 8-I: MATCHING FUNDS JOURNAL (TEMPLATE)
ATTACHMENT 8-I1: MATCHING FUNDS JOURNAL (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: DEPOSITORY CERTIFICATION (TEMPLATE)

Division of Energy, Housing and Community Resources

Depositary Certification Form

Name 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 ___________________________________________

(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:

☐ 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 # ____________________________

(Bank Account #)

Checks will require the

signatures of two community officials.

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

(Signature of the Chief Elected Official)

(Typed Name of the Chief Elected Official)

Type:

Date Signed:

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 Depositary hereby agrees to immediately notify the recipient local government when a deposit is made

the above account.

(Signature of Bank Officer)

(Typed Name of Bank Officer)

(Date Signed)

Original Form □ Amended Form □

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, 6th Floor

P.O. Box 7970

Madison, WI 53707-7970
ATTACHMENT 8-A1: DEPOSITORY CERTIFICATION (SAMPLE)

Division of Energy, Housing and Community Resources

Depository Certification Form

Unit of General Local Government’s (UGLG’s) Name: Village of Fairfield

DEHCR Grant Agreement #: 17-99

DUNS #: 78-7428679

Attn: Amelia Richardson

DEPOSITORY CERTIFICATION

SECTION I

The __________ Bank 801 Campus Drive Centerville, WI 55055 264-539-6637 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 __________ of __________
(Village/Town/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:

________ Bank P.O. Box 101 801 Campus Drive Centerville, WI 55055

Name, Mailing Address (including P.O. Box) and Zip Code of 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 # _______ 407525. Checks will require the
(Signature of two community officials)
If funds can be transferred electronically, the routing number for the bank is # __________
(Bank Account #)

Benjamin Lafitte
(Signature of the Chief Elected Official)

Original Form ☒ Amended Form ☐
(Typed Name of the Chief Elected Official)

Village President | 10/3/2017 |

(Date Signed)

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.

Kevin Tran
(Signature of Bank Officer)

Chief Financial Officer | 10/3/2017 |

(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, 6th Floor
P.O. Box 7970
Madison, WI 53707-7970

Attachment 8-A: Depository Certification Form
Page 1 Revised: August 31, 2017
ATTACHMENT 8-A2: DEPOSITORY CERTIFICATION (INSTRUCTIONS)

The Unit of General Local Government (UGLG) must establish a bank account specifically for these CDBG funds. **This account must be separate from all other community accounts and any other CDBG bank accounts.** This account should be set up so that the UGLG receives the cancelled checks with the monthly bank statement. This account must be a **NON-INTEREST-BEARING** bank account. If interest is inadvertently earned on this account, the UGLG must notify DEHCR. Any funds required to be returned must be made payable to the **U.S. Department of Housing and Urban Development** (HUD).

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

Matching funds must be kept in an account separate from the CDBG funds. Matching funds can earn interest.

CDBG funds requested will be deposited directly into the non-interest-bearing bank account. **The payments for CDBG-funded activities need to be paid directly from this account.** Each out-going payment of CDBG funds from this account **must be documented with its corresponding Check (or Electronic Transaction) Number** in the **CDBG Disbursements Journal**. This allows for a clear audit trail of CDBG funds deposited into, and disbursed from, the UGLG’s account.

1. Fill-in the “UGLG Name”, the “DEHCR Grant Agreement Number”, the “DUNS Number”, and the “Attn:” fields found in the upper right corner of the **Depository Certification** form. On the “Attn:” line, the UGLG **must** indicate the name of the individual at the bank who will be responsible for the receipt of the CDBG checks (if applicable).

2. **Section I** identifies the financial institution where the CDBG payments will be sent, and the CDBG Bank Account number for these deposits. Make sure to fill-in **BOTH** the complete **PHYSICAL address** and the complete **MAILING address** of the financial institution. A telephone number for the financial institution must also be provided.

**IMPORTANT REMINDER!**

Several financial institutions (i.e. “banks”) require **incoming mail** to be sent to **a P.O. Box instead of the street address** for their physical location (i.e. “branch office”). **CDBG Fund Payments** may be delayed if the UGLG fails to provide the correct **mailing address** on the **Depository Certification** form.

3. The signature in **Section I** must be that of the UGLG’s Chief Elected Official (CEO) (i.e., Mayor, City Council President, Village President, Town Board Chairman, County Board...
Chairman, or County Executive). Make sure to provide the signature, typed name and title of the CEO. Fill-in the date the form is signed by the CEO.

4. Indicate whether the document the UGLG is completing and submitting is an “Original Form” (if this is the first submission of the form) or an “Amended Form” (if the UGLG is submitting updates/changes to information previously provided to DEHCR).

5. **Section II** requires the designated local financial institution to notify the UGLG when each grant payment has been received, and identifies the insurer of the CDBG deposits. The signature in Section II must be that of an official in the designated local financial institution. It is important for the bank official to know that **the community must be notified by telephone the same day** that CDBG funds are received by the bank.

6. The UGLG must retain a copy of the completed form with the local CDBG files **AND have the bank retain a copy for its records**. Send the completed form to the assigned CDBG Project Representative.

   Should the local financial institution's name, address, or the account number change, **a new form must be completed** and submitted to DEHCR. If the UGLG has any questions, contact DEHCR’s Bureau of Community Development.

7. When this *Depository Certification* form has been completed, retain a copy of the form for the local CDBG project files.

8. Submit the completed *Depository Certification* form to DEHCR. DEHCR prefers electronic submittal(s) of documents, but paper copies are acceptable (one copy). There is no need to utilize postage-paid mail if the signed document is submitted via email, however, a copy of the signed form **must** also be kept in the UGLG’s local project files.

   **Email:**  
   DOACDBG@wisconsin.gov

   **Mail:**  
   DEHCR Project Representative  
   Wisconsin Department of Administration  
   Division of Energy, Housing and Community Resources  
   Bureau of Community Development, 6th Floor  
   P.O. Box 7970  
   Madison, WI 53707-7970
ATTACHMENT 8-B: STAR Authorization for Electronic Deposit (DOA-6456)

<table>
<thead>
<tr>
<th>Section 1 – Taxpayer Identification Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Employer Identification Number: example 00-00000000</td>
</tr>
<tr>
<td>Social Security Number: example 000-00-0000</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Type of Transaction</th>
<th>Add</th>
<th>Inactivate</th>
<th>Change/Update</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Agencies Use Only – Required for Inactivate and Change/Update:

<table>
<thead>
<tr>
<th>STAR ID:</th>
<th>Location Name ID:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Section 2 – Contact Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legal Business or Individual Name:</td>
</tr>
<tr>
<td>Address:</td>
</tr>
<tr>
<td>City:</td>
</tr>
<tr>
<td>State:</td>
</tr>
<tr>
<td>Zip Code + 4:</td>
</tr>
<tr>
<td>Phone:</td>
</tr>
<tr>
<td>Email Address:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Section 3A – New Financial Information</th>
<th>Section 3B – Prior Financial Information (Change/Update)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attach Bank Verification - Information provided below must match this document.</td>
<td>Information provided below must match previous submission.</td>
</tr>
<tr>
<td>New Financial Institution Name:</td>
<td>Prior Financial Institution Name:</td>
</tr>
<tr>
<td>Checking Account</td>
<td>Savings Account</td>
</tr>
<tr>
<td>Checking Account</td>
<td>Savings Account</td>
</tr>
<tr>
<td>New Transit Routing/ABA Number:</td>
<td>Prior Transit Routing/ABA Number:</td>
</tr>
<tr>
<td>New Account Number:</td>
<td>Prior Account Number:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Section 4 – Wisconsin State Agency, Local Government, or District (As Listed Below)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Are you a Wisconsin State Agency, Local Government, or District?</td>
</tr>
<tr>
<td>If yes, Please Select One of the Following:</td>
</tr>
<tr>
<td>City</td>
</tr>
<tr>
<td>Entity Name:</td>
</tr>
<tr>
<td>Is your entity in the Wisconsin Department of Revenue State Debt Collection Program? (SDC)</td>
</tr>
<tr>
<td>Is your entity in the Wisconsin Department of Revenue Tax Refund Intercept Program? (TRIP)</td>
</tr>
<tr>
<td>Does your entity receive payments (i.e. shared revenues) from WI Department of Revenue State &amp; Local Finance?</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Section 5 – Local Government Investment Pool</th>
</tr>
</thead>
<tbody>
<tr>
<td>Do not complete this section if your deposits should go directly to your financial institution.</td>
</tr>
<tr>
<td>Local Government Investment Pool Number:</td>
</tr>
</tbody>
</table>
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: 
Authorized Signature: 
Date: 
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

- 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.

DOA-6456 (R09/2015) continued
• Enter the financial institution’s complete nine-digit Routing number in the spaces provided (see example above)
• Enter the complete Account Number where funds are to be deposited (see example above)

Section 3B – Prior Financial Information (Required for a Change/Update)
• Enter the financial institution name, 9-digit routing number and complete Account Number (see example above).

Section 4 – Wisconsin State Agency, Local Government, or District
• If you are not a Wisconsin State Agency, Local Government, or District, check the box “No” in the first question and do not complete the rest of this section.
• If you are a Wisconsin State Agency, Local Government, or District, check the box “Yes” in the first question.
• Check the box that best identifies your Wisconsin State Agency, Local Government, or District:
  o City
  o County
  o Other (Fire Department, State Agency, University, etc.)
  o School District
  o Special Tax District (Town Sanitary, Metropolitan Sewer, or Lake Protection and Rehabilitation District)
  o Technical College
  o Town
  o Village
• Enter the name of the Wisconsin State Agency, Local Government, or District.
• Check “Yes” or “No” regarding your participation in the Department of Revenue’s State Debt Collection (SDC), Tax Refund Intercept Program (TRIP), and State and Local Finance Program (Shared Revenues).

Section 5 – Local Government Investment Pool
• Do not complete if you are not a Wisconsin State Agency, Local Government, or District.
• Do not complete if you are a Wisconsin State Agency, Local Government, or District and would like your deposits made to a financial institution.
• If you are a Wisconsin State Agency, Local Government, or District and would like your deposits made to a LGIP account, provide the pool number and sub-account number you would like used for your deposits. Please leave the Financial Institution Section blank, unless you have prior financial institution information.

Section 6 – Read, Sign and Date
• Please read all of the information.
• Check the boxes to verify you acknowledge and agree with the information.
• Print your name, sign and date.

Bank Verification
• You must attach a current voided check, deposit ticket or bank letter signed by a bank representative if you are providing information for a financial institution.
### ATTACHMENT 8-C: STAR Vendor Information for Paper Checks (DOA-6457)

**State of Wisconsin**  
**Wisconsin Department of Administration**  
**Division of Executive Budget & Finance**  
**DOA-6457 (R09/2016)**

#### 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 (if you have one) in the requestor’s name and address area of the W-9 or W-8 EIC.

<table>
<thead>
<tr>
<th><strong>For Agency Use Only – Required for Changes</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>STAR ID #</td>
</tr>
<tr>
<td>Location Name ID #</td>
</tr>
<tr>
<td>Address ID #</td>
</tr>
</tbody>
</table>

**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 00-00000000  
- Social Security Number: example 000-00-0000

- DUNS No. example 000000000 (Optional):

**Section 4 – Remit To Address**

Address:  
Address (cont.):  
City:  

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

Address:  
Address (cont.):  
City:
Section 6 (Optional) – Contact Person

<table>
<thead>
<tr>
<th>Name:</th>
<th>Phone:</th>
<th>FAX:</th>
<th>Email:</th>
</tr>
</thead>
</table>

- Additional Contact

<table>
<thead>
<tr>
<th>Name:</th>
<th>Phone:</th>
<th>FAX:</th>
<th>Email:</th>
</tr>
</thead>
</table>

- 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
- Special Tax District
- Technical College
- Town
- Village
- Other

Entity Name:

- Is your entity in the Wisconsin Department of Revenue State Debt Collection Program? (SDCP) [ ] 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. shares, 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:_________ Contact Email:_________

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.
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 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: DOACDEG@wisconsin.gov

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

Financial Management Contact Person Form

Revised: August 31, 2017
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: City of Ames
DEHCR GRANT AGREEMENT #: 17-99

FINANCIAL MANAGEMENT CONTACT PERSON

FINANCIAL MANAGEMENT CONTACT PERSON: Eleanor Holmes
(Person that will complete the CDBG Request for Disbursement form)

CONTACT PERSON’S TITLE: Grant Administrator/Senior Planner

FIRM (if applicable): Brick Holmes Engineering Services

STREET ADDRESS: 72632 Moreno Drive

CITY: Ames
STATE: WI
ZIP CODE: 55055

PHONE NUMBER: 376-672-4766
FAX NUMBER: 376-672-2226

EMAIL ADDRESS: eholmes@BHEs.com

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

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

Attachment 8-D: Financial Management Contact Person Form
Revised, August 31, 2017
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 this 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, fax number (if available) and an active email address for the FMCP.

5. Submit the completed form to DEHCR. The Division prefers electronic submittal(s) but paper copies are acceptable (one copy). There is no need to utilize postage-paid mail if the signed document is submitted via email, however, a copy of the completed form must also be kept in the UGLG’s local project files.

Should the designated FMCP’s name, address, or other contact information change, a new form must be completed and submitted to DEHCR. If the UGLG has any questions, contact DEHCR’s Bureau of Community Development.

Email: DOACDBG@wisconsin.gov

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

Signature Certification Form
Revised: August 31, 2017
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
Signature of Authorized Person
Typed Name of Authorized Person: Vance Collins
This signature replaces the previously authorized signature of: N/A

Mary Lew
Signature of Authorized Person
Typed Name of Authorized Person: Mary Lew
This signature replaces the previously authorized signature of: Sara Brown

Karl Henry
Signature of Authorized Person
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 REQUEST FOR PAYMENT OF COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS.

Don Richardson
Signature of Chief Elected Official
Typed Name of Chief Elected Official: Don Richardson

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 that 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 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):

<table>
<thead>
<tr>
<th>Example #1:</th>
<th>Example #2:</th>
<th>Example #3:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contracted Grant Administrator</td>
<td>Contracted Grant Administrator*</td>
<td>Local Clerk</td>
</tr>
<tr>
<td>Local Clerk</td>
<td>Contracted Grant Admin’s Assistant*</td>
<td>Local Board Member #1</td>
</tr>
<tr>
<td>Local Board Member</td>
<td></td>
<td>Local Board Member #2</td>
</tr>
</tbody>
</table>

*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).
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. DEHCR prefers electronic submittal(s) but paper copies are acceptable (one copy). There is no need to utilize postage-paid mail if the signed document is submitted via email, however, a copy of the completed form must also be kept in the UGLG’s local project files.

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

Email:  
*DOACDBG@wisconsin.gov*

Mail:  
DEHCR Project Representative  
Wisconsin Department of Administration  
Division of Energy, Housing and Community Resources  
Bureau of Community Development, 6th Floor  
P.O. Box 7970  
Madison, WI 53707-7970
### ATTACHMENT 8-F: REQUEST FOR PAYMENT FORM (SCREENSHOT)

#### Community Development Block Grant Funds (CDBG) Payment Request

**Department of Administration**
**Division of Energy, Housing and Community Development (DEHCR)**

- **Make Check Payable To:** (Field not visible)
- **Contract Number:** (Field not visible)
- **PO Number:** (Field not visible)
- **Contact Start Date:** (Field not visible)
- **Construction Start Date:** (Field not visible)
- **Request Date:** (Field not visible)
- **Availed Request:** (Field not visible)
- **Final Request:** (Field not visible)

- **Control Amount:** $200,000.00

<table>
<thead>
<tr>
<th>CDBG-Funded Activity</th>
<th>IDB Activity Number</th>
<th>Previous Request Number</th>
<th>Current Request Number</th>
<th>CDBG Activity Amount Budgeted</th>
<th>Previously Requested</th>
<th>Current Request</th>
<th>Total Requested to Date</th>
<th>CDBG Award Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>(CDBG FUNDED ACTIVITY NAME)</td>
<td>0</td>
<td>0</td>
<td></td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>(CDBG FUNDED ACTIVITY NAME)</td>
<td></td>
<td></td>
<td></td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>(CDBG FUNDED ACTIVITY NAME)</td>
<td></td>
<td></td>
<td></td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>(CDBG FUNDED ACTIVITY NAME)</td>
<td></td>
<td></td>
<td></td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**TOTALS:**

- **Minimum Match:** $0.00
- **Percent Match To Date:** $0.00
- **Match Amount Budgeted:** $0.00
- **Previous Match Total:** $0.00
- **Current Match:** $0.00
- **Total Match Expended To Date:** $0.00

#### Certification

- **Granite Representative Authorization**
  - **Name:**
  - **Title:**
  - **Date:**

- **CDBG Payment Authorization**
  - **Name:**
  - **Title:**
  - **Date:**

**EMAIL COMPLETED FORM TO:**
DOA/DEHCRFISCAL@WISCONSIN.GOV
WITH A COPY TO YOUR DEHCR Project Representative.

**Revised:** September 2017
ATTACHMENT 8-F1: REQUEST FOR PAYMENT 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 Request for Payment 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. 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 that is completing and submitting the CDBG Request for Payment 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 that is completing and submitting the CDBG Request for Payment form.
- **CONSTRUCTION START DATE:** Provide the date when construction began for the CDBG project. The date provided should match the Construction Start Date listed on the Semi-Annual Labor Standards Enforcement Report (Attachment 9-C).
- **REQUEST DATE:** Provide the date when this CDBG Request for Payment is being submitted.
- **AMENDED REQUEST (CHECKBOX):** Checkmark this box to indicate that the CDBG Request for Payment form is an amended version of a prior submission, if applicable.
- **FINAL REQUEST (CHECKBOX):** Checkmark this box to indicate that the CDBG Request for Payment 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 Request for Payment 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 Request for Payment 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 Request for Payment 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
Request for Payment.  *(REMINDER: Failure to include the required journals and supporting documentation may result in delays processing payment requests.)*

**FINANCIALS**

- **CURRENT REQUEST NUMBER:** Number consecutively each Request for Payment form for this particular Grant Agreement number, beginning with #1. When submitting the Final Request, make sure the UGLG checks 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 Request for Payment 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 (except for the second-to-last one) must be for at least $5,000.00. CDBG funds drawn in excess of $5,000.00 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.

  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. 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 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.
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:** For **Construction Costs**, Match funds may be moved between construction line items in the Budget without the Department’s approval.

**NOTE:** **Engineering/Architectural Costs** cannot exceed 20% of the project’s construction costs. Any expenditure that exceeds this percentage will **not** be counted as Match funds.

**NOTE:** The UGLG cannot claim as eligible Match any **Grant Administration** expenses which exceed those budgeted in the UGLG’s executed Grant Agreement (including any applicable executed Grant Amendments). The Department must approve any increase from the budgeted amount(s) before costs are incurred. Contact the assigned DEHCR Project Representative with questions, concerns, and/or to report any needed corrections.

**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 Request for Payment 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 Request for Payment 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 Request for Payment 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 Request for Payment 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 Request for Payment** 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 Request for Payment.

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 Request for Payment, 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 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 Request for Payment.

4. Totals in each applicable column of the form will automatically be calculated.

5. SAVE the CDBG Request for Payment document with the request number included in the file name.

6. Submit the completed CDBG Request for Payment, 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**

<table>
<thead>
<tr>
<th>Division of Energy, Housing and Community Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A.</strong> Name of Cash Control Register</td>
</tr>
<tr>
<td><strong>B.</strong> Name of Office/Program</td>
</tr>
<tr>
<td><strong>C.</strong> Name of Project/Grant/Program</td>
</tr>
</tbody>
</table>

**Cash Control Register (Template)**

<table>
<thead>
<tr>
<th>Date</th>
<th>Request for Funds Received</th>
<th>Cash Received</th>
<th>Cumulative Receipts</th>
<th>Cash Disbursements</th>
<th>Cash Disbursements to Date</th>
<th>Cash Disbursements Amount</th>
<th>Amount on Hand</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Instructions**

- Provide all necessary data for each row.
- Ensure all amounts are accurately recorded.
- Keep a running total of receipts and disbursements.

**Revised: August 28, 2017**
<table>
<thead>
<tr>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
<th>11</th>
<th>12</th>
<th>13</th>
<th>14</th>
<th>15</th>
</tr>
</thead>
<tbody>
<tr>
<td>Related to Payment Request #</td>
<td>Date of Request</td>
<td>Amount of Request</td>
<td>Cumulative Requests to Date</td>
<td>Date of Deposit</td>
<td>Amount of Deposit</td>
<td>Cumulative Receipts to Date</td>
<td>Date</td>
<td>Deposit or Check Amt</td>
<td>Cumulative Amt to Date</td>
<td>Date</td>
<td>Amount</td>
<td>Cumulative Amt to Date</td>
<td>Date</td>
<td>Amount</td>
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</tr>
</tbody>
</table>

**CASH CONTROL REGISTER**
### ATTACHMENT 8-G1: CASH CONTROL REGISTER (SAMPLE)

#### Cash Control Register

<table>
<thead>
<tr>
<th>Request For Payment Submitted</th>
<th>Requested to Cashier</th>
<th>Cashier Deposited in Bank</th>
<th>Reconciliation Report Date</th>
<th>Reconciliation Report to Bank</th>
<th>Cashier’s Initial</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>2/1/2005</td>
<td>500.00</td>
<td>2/2/2005</td>
<td>2/2/2005</td>
<td>67.89</td>
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</tr>
<tr>
<td>3</td>
<td>2/2/2005</td>
<td>1000.00</td>
<td>2/3/2005</td>
<td>2/3/2005</td>
<td>45.67</td>
<td></td>
</tr>
</tbody>
</table>

#### Notes

- Sample data for demonstration purposes.
- Actual data would include more columns and rows.
- Each row represents a transaction with details such as date, amount, and comments.
- The register is used to track cash transactions and reconcile bank statements.

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**Page 32**

Chapter 8: Financial Management

Revised: September 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 Request for Payment (Attachment 8-F) and with the Completion Report (Chapter 10: Project Completion). Note: The CCR is to be submitted with each Request for Payment.

- 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 Request for Payment form (spreadsheet).
- In column 2, “Date of Request,” fill-in the date of the “Grantee Representative Authorization” from the CDBG Request for Payment 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 Request for Payment 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 bank transfer (EBT) totaling $275,000.00 for project-related costs incurred. **PLEASE NOTE:** The CDBG Disbursements Journal (DJ) contains three (3) corresponding entries for the EBT 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)**

<table>
<thead>
<tr>
<th>Division of Energy, Housing and Community Resources</th>
<th>Template</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. NAME OF Entity:</td>
<td>Template</td>
</tr>
<tr>
<td>B. CHECK GRANT AGREEMENT #:</td>
<td>Template</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
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</thead>
<tbody>
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</tr>
</tbody>
</table>

*Revised: August 31, 2017*
### CDBG Disbursements Journal (OJ)

<table>
<thead>
<tr>
<th>Date</th>
<th>Project</th>
<th>Award</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/01/2022</td>
<td>Project 1</td>
<td>Award 1</td>
<td>$100</td>
</tr>
<tr>
<td>02/01/2022</td>
<td>Project 2</td>
<td>Award 2</td>
<td>$200</td>
</tr>
<tr>
<td>03/01/2022</td>
<td>Project 3</td>
<td>Award 3</td>
<td>$300</td>
</tr>
</tbody>
</table>

Total Disbursements: $600
### ATTACHMENT 8-H1: CDBG DISBURSEMENTS JOURNAL (SAMPLE)

**Division of Energy, Housing and Community Resources**

| Payment Date | Check Number | Invoice Number | Amount Paid | Date | Payment | Check Amount | Funds Paid | Check Funded Activities & Payments | CDBG Contract Amount | CDBG-Funded Amount | Check Number | Invoice Amount | Check Funded Activities & Payments | CDBG Contract Amount | CDBG-Funded Amount | Check Number | Invoice Amount | Check Funded Activities & Payments | CDBG Contract Amount | CDBG-Funded Amount |  |
|--------------|--------------|----------------|-------------|------|----------|--------------|-----------|------------------------------------|---------------------|-----------------|--------------|---------------|------------------------------------|---------------------|-----------------|--------------|---------------|------------------------------------|---------------------|-----------------|  |
| 1 | 11/11/2016 | 0110001 | $100,000.00 | 11/11/2016 | Water Tower Construction | $100,000.00 | $100,000.00 | Check Number | Invoice Amount | Check Funded Activities & Payments | CDBG Contract Amount | CDBG-Funded Amount |  |
| 2 | 11/11/2016 | 0110002 | $100,000.00 | 11/11/2016 | Water Tower Construction | $100,000.00 | $100,000.00 | Check Number | Invoice Amount | Check Funded Activities & Payments | CDBG Contract Amount | CDBG-Funded Amount |  |
| 3 | 11/11/2016 | 0110003 | $100,000.00 | 11/11/2016 | Water Tower Construction | $100,000.00 | $100,000.00 | Check Number | Invoice Amount | Check Funded Activities & Payments | CDBG Contract Amount | CDBG-Funded Amount |  |
| 4 | 11/11/2016 | 0110004 | $100,000.00 | 11/11/2016 | Water Tower Construction | $100,000.00 | $100,000.00 | Check Number | Invoice Amount | Check Funded Activities & Payments | CDBG Contract Amount | CDBG-Funded Amount |  |
| 5 | 11/11/2016 | 0110005 | $100,000.00 | 11/11/2016 | Water Tower Construction | $100,000.00 | $100,000.00 | Check Number | Invoice Amount | Check Funded Activities & Payments | CDBG Contract Amount | CDBG-Funded Amount |  |
| 6 | 11/11/2016 | 0110006 | $100,000.00 | 11/11/2016 | Water Tower Construction | $100,000.00 | $100,000.00 | Check Number | Invoice Amount | Check Funded Activities & Payments | CDBG Contract Amount | CDBG-Funded Amount |  |
| 7 | 11/11/2016 | 0110007 | $100,000.00 | 11/11/2016 | Water Tower Construction | $100,000.00 | $100,000.00 | Check Number | Invoice Amount | Check Funded Activities & Payments | CDBG Contract Amount | CDBG-Funded Amount |  |
| 8 | 11/11/2016 | 0110008 | $100,000.00 | 11/11/2016 | Water Tower Construction | $100,000.00 | $100,000.00 | Check Number | Invoice Amount | Check Funded Activities & Payments | CDBG Contract Amount | CDBG-Funded Amount |  |

* Indicates CDBG funds were disbursed to the Village for rehabilitation of the water tower. For houses in the Village with non-compliant systems, CDBG funds were used to replace the system with a new, compliant one.
## CDBG Disbursements Journal

### CDBG-Funded Activities & Payments

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<thead>
<tr>
<th>CDBG Contract Amount: <strong>$500,000.00</strong></th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
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<th>9</th>
<th>10</th>
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<th>12</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Related to CDBG Payment Request #</strong></td>
<td><strong>Date of Invoice</strong></td>
<td><strong>Amount of Invoice</strong></td>
<td><strong>Payee and Invoice or Voucher Number</strong></td>
<td><strong>Date of Payment</strong></td>
<td><strong>Check Number</strong></td>
<td><strong>Check Amount (TOTAL)</strong></td>
<td><strong>Check Amount PAID WITH CDBG</strong></td>
<td><strong>Water Tower</strong></td>
<td><strong>Water Mains</strong></td>
<td><strong>Streets, Curb &amp; Gutter</strong></td>
<td><strong>Grant Admin.</strong></td>
</tr>
<tr>
<td><strong>&quot;Draw A&quot;</strong></td>
<td><strong>31/12/2016</strong></td>
<td><strong>$20,000.00</strong></td>
<td><strong>ACME Construction (Invoice #15-461) - CORRECTION</strong></td>
<td><strong>12/20/2016</strong></td>
<td><strong>CORRECTION</strong></td>
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<td><strong>$0.00</strong></td>
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<tr>
<td><strong>TOTAL PAYMENTS THIS PAY REQUEST</strong></td>
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<td>$(2,000.00)</td>
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<tr>
<td><strong>TOTAL PAYMENTS THIS PAY REQUEST</strong></td>
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<tr>
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<tr>
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<td><strong>FEDERAL CASH ON HAND</strong></td>
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</tr>
</tbody>
</table>

**SAMPLE:** CDBG Disbursements Journal (DJ)  
Revised: August 31, 2017
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 Request for Payment (Attachment 8-F) and with the Project Completion Report (Chapter 10: Project Completion).

Note: The DJ is to be submitted with each Request for Payment.

- 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 Request for Payment 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 Request for Payment.
- In column 6, "Check Number," fill-in the check number (or electronic transaction reference number) 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 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 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,” fill-in the amount of the corresponding check 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 Pay 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 should be used as soon as possible and should offset any future CDBG payment requests to DEHCR.

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:
   a. 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:
   b. 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-I: MATCHING FUNDS JOURNAL (TEMPLATE)
## ATTACHMENT 8-I1: MATCHING FUNDS JOURNAL (SAMPLE)

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<th>Related to DDBG Payment Request &quot;Draw&quot; #</th>
<th>Date of Invoice</th>
<th>Amount of Invoice</th>
<th>Payee and Invoice or Voucher Number</th>
<th>Check Date</th>
<th>Check Number</th>
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<th>Check Amount PAID WITH MATCH</th>
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<th>Water Mains $200,000.00 TOTAL</th>
<th>Engineering (Match ONLY) $50,000.00 TOTAL</th>
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**TOTAL PAYMENTS THIS PAY REQUEST**

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**TOTAL PAYMENTS TO DATE**

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**REMAINING MATCH OBLIGATION**

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<th>ENGINEERING (MATCH ONLY) $50,000.00 TOTAL</th>
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**TOTAL**

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<tr>
<th>WATER TOWER $200,000.00 TOTAL</th>
<th>WATER MAINS $200,000.00 TOTAL</th>
<th>ENGINEERING (MATCH ONLY) $50,000.00 TOTAL</th>
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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 Matching Funds Journal 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 Matching Funds Journal, prepared in accordance with the instructions provided below must be submitted with each CDBG Request for Payment (Attachment 8-F) and with the Project Completion Report (Chapter 10: Project Completion). Please Note: The MFJ is to be submitted with each Request for Payment.

- 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 Matching Funds Journal.
- 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 Matching Funds Journal submitted with the next CDBG Request for Payment.
- In column 6, "Check Number," fill-in the check number (or electronic transaction reference number) 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 Matching Funds Journal 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,” fill-in the amount of the corresponding check 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 (MFJ) (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 (50%) and Match funding (also 50%). 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 50%). 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 (50%) and Match funding (also 50%). 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.)
Example. Article 20 of the U.S.-China income tax treaty allows an exemption from withholding 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 he or she stays in the United States for 5 years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student has become a resident alien of the United States. A Chinese student who qualifies for this exemption (under paragraph 2 of the first protocol) is not subject to withholding if the income is from a source other than wages, and if the student is not a citizen of a country with which the United States has a tax treaty that would require withholding.

Backup Withholding

What is backup withholding? Persons making certain payments to you must, under certain conditions, withhold and pay the IRS 20% 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 any known or any 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 if you receive the payer’s correct TIN, make the proper certifications, and report all your taxable income 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 payer,
2. You do not certify your TIN when required (see the Part II instructions on page 3 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 payments are exempt from backup withholding. See Exempt payor code on page 3 and the separate instructions for the Requestor of Form W-9 for more information. Also see Special rules for partnerships above.

What is FATCA reporting?
The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. accounts held by U.S. persons. Certain payments are exempt from FATCA reporting. See Exemption from FATCA reporting code on page 3 and the instructions for the Requestor 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 no longer an exempt payee and anticipate receiving reportable payment in the future from this person. For example, you may need to provide updated information if you are a corporation that elects to be an S corporation, or you no longer are a tax-exempt entity. In such case, you must file Form W-8 if the name or TIN changes for the account, or, if the grantor of a grantor trust.

Penalties

Failure to furnish TIN. If you do not furnish your TIN to the payer, the payer may be subject to a penalty of $50 for each failure unless such failure is due to reasonable cause and not willful neglect.

Penalities for false information with respect to withholding

Specific Instructions

Line 1

You must enter one of the following on this line: do not leave this line blank. The name must be the same name that is shown on your tax return.

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

a. Individual. Generally, enter the name shown on your Form 1040 or 1040A or 1040EZ. If you have changed your last name without informing the Social Security Administration (SSA), enter your first name, the last name as shown on your social security card, and your new last name.

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 must 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 301.7701-5(c)(3). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The owner must complete and file Form 8832 if the disregarded entity is a disregarded entity as defined in the Regulations on line 1. The name on line 1 should be the name shown on the entity’s 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. This is the case even if the foreign person has a U.S. TIN.
**Line 4, Exemptions**

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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 attorney fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payment included on Form 1099-NEC.

The following codes identify payees that are not subject to backup withholding:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>An organization exempt from tax under section 501(c) or any individual retirement plan as described in section 4974(a)</td>
</tr>
<tr>
<td>B</td>
<td>The United States or any of its agencies or instrumentalities</td>
</tr>
<tr>
<td>C</td>
<td>A state, the District of Columbia, a U.S. commonwealth or possession, or any of its political subdivisions or instrumentalities</td>
</tr>
<tr>
<td>D</td>
<td>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)</td>
</tr>
<tr>
<td>E</td>
<td>A corporation that is a member of the same economic entity group as a corporation described in Regulations section 1.1472-1(c)(1)</td>
</tr>
<tr>
<td>F</td>
<td>A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options that are not required to be marked to market at all times during the tax year under the Investment Company Act of 1940 or the Commodity Exchange Act)</td>
</tr>
<tr>
<td>G</td>
<td>A real estate investment trust</td>
</tr>
<tr>
<td>J</td>
<td>A regulated investment company</td>
</tr>
<tr>
<td>K</td>
<td>A tax-exempt organization</td>
</tr>
<tr>
<td>L</td>
<td>A foreign financial institution</td>
</tr>
<tr>
<td>M</td>
<td>A foreign person</td>
</tr>
<tr>
<td>N</td>
<td>A foreign partnership</td>
</tr>
<tr>
<td>O</td>
<td>A foreign trust</td>
</tr>
<tr>
<td>P</td>
<td>A foreign estate</td>
</tr>
<tr>
<td>Q</td>
<td>A foreign financial institution</td>
</tr>
<tr>
<td>R</td>
<td>A foreign trust</td>
</tr>
<tr>
<td>S</td>
<td>A foreign estate</td>
</tr>
<tr>
<td>T</td>
<td>A foreign person</td>
</tr>
</tbody>
</table>

**Note:** The above codes are not exhaustive and may be added or amended by the IRS.

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**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 SSN, 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. However, the IRS prefers that you use your SSN.**

**If you are a single-member LLC that is disregarded as an entity separate from its owner (see Limited Liability Company and Single-Member LLC in section 4.4.7), enter the owner’s SSN (or EN, if the owner has one). Do not enter the disregarded entity’s EIN. If the LLC is classified as an organization or partnership, enter the entity’s EIN.**

**Note:** See the chart on page 4 for further identification 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. You can get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676).

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 or payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding or at such payments until you provide your TIN to the requester.

**Note:** If you are applying for a TIN and you have already applied for a TIN or if you are applying 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 items 1, 4, 5, and 6 below indicate 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.

1. Interest, dividend, and barter exchange accounts opened before 1964 and broker accounts considered active during 1963. You must sign the certification or backup withholding will apply. You may apply to backup withholding by making provision of your correct TIN to the requester. You must cross out item 1 in the certification before signing the form.

2. Interest, dividend, broker, and barter exchange accounts opened after 1963 and broker accounts considered inactive during 1963. You must sign the certification or backup withholding will apply. You may apply to backup withholding by making provision of 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 3 of the certification.

4. Other payments. You must sign your correct TIN, but you do not have to sign this 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 maintenance, 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 programs payments (under section 529, IRA, Archer MSA, or HSA), contributions or distributions, and pension distributions. You must sign your correct TIN, but you do not have to sign this certification.

What Name and Number To Give the Requester

For this type of account:

Give name and EIN of.

1. Individual

2. Two or more owners of the account

3. Custodian of a minor (Uniform Gifts to Minors Act)

4. A trust

5. A partnership or multi-member LLC

6. A broker or registrant

7. Acquisition or abandonment of secured property, cancellation of debt, contributions to an IRA, Archer MSA, or HSA.

8. Attorney in fact

9. Corporation or LLC electing corporate status on Form 5502 or Form 2553

10. Association, club, religious, charitable, educational, or other tax exempt organization

11. Partnership for multi-member LLC

12. A broker or registrant

13. Account with the Department of Agriculture in the name of a public entity (such as a state of local government, school district, or University) on agricultural program payments

14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1041 Filing Method 2 (see Regulations section 1.671-4(b)(2)(ii))

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to a person (including federal agencies) who is required to collect the information returns with the IRS to report interest, dividends, or other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, the cancellation of debt, or contributions you make to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on this 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 3402, payees must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.
ATTACHMENT 8-J1: W-9 REQUEST FOR TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION (SAMPLE)

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

W-9
Request for Taxpayer Identification Number and Certification

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

Form (Rev: December 2014)
Department of the Treasury
Internal Revenue Service

City of Farmington Hills

This should be the name of the UGLG.

Check appropriate box for federal tax classification; check only one of the following seven boxes:

□ Individual/sole proprietor
□ C Corporation
□ S Corporation
□ Partnership
□ Trusteed

Note: For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.

Address (street, city, state, and zip code)

124 Dean Stree, P.O. Box #911
Farming Hills, WI 52536

This should be the mailing address of the UGLG.

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, your Social Security Number (SSN); however, for a corporation, a taxpayer identification number (TIN) must be provided. If your name is a business entity name, see the form instructions on page 3. For other entities, if you are a U.S. taxpayer, enter your employer identification number (EIN).

If you do not have a number, see How to Get a TIN on page 3.

Note: If the account is in more than one name, see instructions for Form 8-C and the chart on page 4 for guidance on whom to list.

Part II
Certification

Under penalties of perjury, 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; (b) I have 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 on page 3.

Signature of U.S. person

Lance Gableson

Date

January 23, 2017

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted. Further developments, information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

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)

Cat. No. 10211X

Form W-9 [Rev. 12-2014]
Note. If you are a U.S. person and a requestor gives you a form other than Form W-9 to request your TIN, you must use the requestor'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 partner's 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 1461 require a partnership to presume that a partner is a foreign person, and pay the section 1466 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 1466 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, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust;

In the case of a trust (other than a grantor trust, the U.S. owner of the grantor trust and not the grantee of the trust;

In the case of a nonresident alien holding a U.S. interest in certain types of income. However, most nonresident alien holding a U.S. interest in these types of income, if they become a U.S. resident alien, and receive a U.S. interest in a foreign corporation or deliver services in the United States, the U.S. interest in the foreign corporation or receive the payment in the United States will become a U.S. resident alien.

If you are a foreign person, the statement on line 5 must not include a statement from a foreign person, or a statement form that does not comply with the Foreign Taxpayer Identification Number (PTIN).

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption or 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 on certain types of income. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1997, which is in effect as of April 20, 2002) of the Chinese government to the United States government to the treaty, which states that the Chinese government is a resident of the United States. A Chinese student who qualifies for the 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 the statement that specifies the types of income that are not subject to withholding.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay the IRS 20% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and bearer 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 requestor 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 requestor,
2. You do not certify your TIN when requested (see the Part II instructions on page 3 for details),
3. The IRS tells the requestor 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 fail to certify to the requestor that you are not subject to backup withholding under [above] (for reportable interest and dividends accounts opened after 1996 only).

Certain payments and payments are exempt from backup withholding. See Exempt payee code on page 3 and the separate 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 have claimed to be an exempt payee or on whom you have an exemption for backup withholding. Refer to the income tax withholding and information return instructions. See instructions for the Requester of Form W-9 for more information.

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 on page 3 and the instructions for the Requester of Form W-9 for more information.

Misuse of TINs.

If the requestor discloses or uses TINs in violation of federal law, the requestor 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, list first, and then circle, the name of the person or entity whose name you entered in Part I of 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.

b. TIN 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.

c. Sole proprietor or single-member LLC: Enter your individual name as shown on your Social Security Administration (SSA) card, and your current last name.

d. 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 1a, and if any trade, business, or Other name on line 2.

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

a. 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 301.7701-3(b)(3).) Enter the owner's name on line 1. The name of an entity to the line of the owner’s name on line 1, 1 should never be a disregarded entity. The owner’s name on line 1 should be the name shown on the income tax return on which the information is reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner, the name of this owner is U.S. person. The owner’s name is required to be provided on line 1. If the owner’s name is not disregarded for federal tax purposes, enter the owner’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-9 instead of 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, DDA name, or disregarded entity name, you may enter it on line 2.

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

Limited Liability Company (L.L.C.): If the name or line 1 is an L.L.C. treated as a partnership for U.S. federal tax purposes, check the “Limited Liability Company” box and enter “P” in the space provided. If the LLC has elected Form 1065 or 1066 to be taxed as a corporation, check the “Limited Liability Company” box and in the space provided enter “C” for C corporation or “S” for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the “Limited Liability Company” box; instead check the first box in line 3 “Individuals/sole proprietor or single-member LLC.”

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

Exempt payee code:
- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- 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 treating federal health care services as exempt from backup withholding are exempt from respect to payments reported on Form 1099-MISC.

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

1. A—A exempt from tax under section 501(a), but is not a corporation, foundation, or governmental body.
2. A—A exempt from tax under section 501(a), but is a corporation, foundation, or governmental body.
3. A—A exempt from tax under section 501(a), but is a corporation, foundation, or governmental body.
4. A—A exempt from tax under section 501(a), but is a corporation, foundation, or governmental body.
5. A—A exempt from tax under section 501(a), but is a corporation, foundation, or governmental body.
6. A—A exempt from tax under section 501(a), but is a corporation, foundation, or governmental body.
7. A—A exempt from tax under section 501(a), but is a corporation, foundation, or governmental body.
8. A—A exempt from tax under section 501(a), but is a corporation, foundation, or governmental body.
9. A—A exempt from tax under section 501(a), but is a corporation, foundation, or governmental body.
10. A—A exempt from tax under section 501(a), but is a corporation, foundation, or governmental body.
11. A—A exempt from tax under section 501(a), but is a corporation, foundation, or governmental body.
12. A—A exempt from tax under section 501(a), but is a corporation, foundation, or governmental body.
13. A—A exempt from tax under section 501(a), but is a corporation, foundation, or governmental body.

Line 5
Enter your address (number, street, and apartment or suite number). This is where the requestor of this Form W-9 will mail your information return.

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 not a U.S. citizen and do not have a TIN, you may enter either your SSN or your EIN. If you are not a U.S. citizen, you must enter either your SSN or your EIN. However, if you have a TIN, you may enter either your SSN or your TIN. If you have a TIN, you must enter it on the form. If you have a TIN, you must enter it on the form.

If you are a single-member LLC that is disregarded as an entity separate from its owner (Limited Liability Company (L.L.C.) on this page), 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 owner’s EIN.

Note: See the chart on page 4 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 W-11, Application for Social Security Card, from your local SSA office or get the form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213, use Form W-7, Application for Individual Taxpayer 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. You can get Forms W-7 and SS-4 from the IRS by visiting IRSGOV or by calling 1-800-TAX-FORM (1-800-829-3676).

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 and sign date the form, and give it to the requester. Do not include backup withholding because 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 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 items 1, 4, or 5 below indicate 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 the 1 must sign. Exempt payees, see Exempt payee code earlier.

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

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, and broker 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 previously given an incorrect TIN.6 Payments include payments made in the course of the requestor's trade or business for rents, royalties, goods (other than bills of material), 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 financial broker members andfishermen, and gross proceeds paid to doctors). Payments are subject to these rules.
5. **Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529, 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

<table>
<thead>
<tr>
<th>For this type of account:</th>
<th>Give name and EIN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual</td>
<td>The individual</td>
</tr>
<tr>
<td>Two or more individual payees</td>
<td>The actual owner of the payees</td>
</tr>
<tr>
<td>Custodial account minor (written gift)</td>
<td>The grantor-trustee</td>
</tr>
<tr>
<td>Account in which the minor is named as owner</td>
<td>The owner</td>
</tr>
<tr>
<td>Account in which the minor is named as grantor</td>
<td>The grantor</td>
</tr>
<tr>
<td>Grantor-trustee, under Optional Form 1096 Filing Method 1 (see Regulations section 1.671-4(b)(2)(iv)(C))</td>
<td>The grantor-trustee</td>
</tr>
<tr>
<td>Grantor-trustee, under Optional Form 1096 Filing Method 2 (see Regulations section 1.671-4(b)(2)(iv)(C))</td>
<td>The grantor-trustee</td>
</tr>
</tbody>
</table>

1. Use first and middle names of the person whose number you furnish. If only one person is paid, use only the name of an individual. In the case of a disregarded entity, the person identified on the 1 must sign. Exempt payees, see Exempt payee code earlier.
2. Enter the grantor-trustee, under Optional Form 1096 Filing Method 1 (see Regulations section 1.671-4(b)(2)(iv)(C)) or 1096 Filing Method 2 (see Regulations section 1.671-4(b)(2)(iv)(C))

### Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your social security number to get a job or may use a tax return using your social security number 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 responding right away to the name and phone number printed on the IRS notice or letter.

You may report identity theft to the IRS by calling 1-800-TAX-FRAUD (1-800-829-3673).

If the IRS does not initiate contact or send you tax notices or other communications related to the unauthorized use or disclosure of your tax information, you may report the ID theft to the Federal Trade Commission: 1-877-438-4338 or online at IdentityTheft.gov.

### Privacy Act Notice

Section 3109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including agencies who are required to receive information returns with the IRS to report interest, dividends, or other income paid to you; mortgage interest paid by you; the acquisition or abandonment of secured property, the cancellation of debt, and contributions made to an IRA, Archer MSA, or HSA contributions or distributions, and pension distributions) that you provide your TIN to the IRS. You must provide your TIN to the IRS when you file a report of the income with the IRS or when the IRS requests the information. The use of this information includes giving it to the Department of Justice for civil and criminal litigation and to cities, states of 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 without a percentage of taxable interest, dividends, 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.