

CDFI Fund Guidance on the OMB Standard Form 269-A

The OMB Standard Form 269-A (Financial Status Report) is used to record the acquisition of Technical Assistance (TA) funds by Awardees from the CDFI Fund (Fund) and for Awardees to record the expenditure of those funds in accordance with the Assistance Agreement's Schedule of Uses pertaining to the TA award. The 269-A form can be found on the Fund's website (www.cdfifund.gov) at Awardees/Grants Management and Compliance/Standard Form 269-A.

Follow the directions below to complete the 269-A form for the first 2 years of reporting. Please note, that you should write or type over gray shaded areas that may appear in the boxes on the form. Reporting for a third year (if applicable) should be adjusted accordingly. See instructions on back of 269-A form for more clarification.

The responses to each line on the form are as follows:

1. CDFI Fund, The Department of the Treasury
2. Award Number
3. Awardee's name and address
4. Awardee's EIN number
5. Bank account number to which the Fund wired the TA funds
6. If this is the Awardee's final Annual Report then check "Yes". If it is not, then check "No"
7. Check the method that reflects the Awardee's accounting practice
8. **From:** The effective date of the Assistance Agreement (can be found on the cover of Assistance Agreement)
To: Last period end date of the Annual Report (can be found on the Appendix 1/Report Schedule in the Assistance Agreement)
9. **From:** The first day of the reporting period covered by this Annual Report (typically, the first day of the Awardee's fiscal year)
To: The last day of the reporting period covered by this Annual Report (typically, the last day of the Awardee's fiscal year)
10. a, b and c are measured using the cash basis method of accounting (Complete these lines if the Awardee uses the cash method of accounting only or if it uses it in combination with the accrual method of accounting. If the Awardee only uses the accrual method of accounting, then skip a, b, and c and proceed to d, e and f)
 - a) Enter the total amount of the funds that were disbursed by the Awardee (meaning the funds cleared the bank) to complete the TA activities as outlined in the TA award's Assistance Agreement, Schedule of Uses/Authorized Uses of Technical Assistance. The total amount of dollars disbursed on the TA activities is comprised of: the total amount of *Fund* award dollars disbursed by the Awardee plus the total amount of Awardee funds (*non-CDFI Fund* dollars) disbursed by the Awardee to cover the cost of the project.

- b) Enter the portion of Awardee funds (*non-CDFI Fund*) dollars disbursed by the Awardee to complete the TA activities as described in the Assistance Agreement.
- c) Enter the portion of the *Fund* dollars disbursed by the Awardee to complete the TA activities as described in the Assistance Agreement.

*Note-When reporting on the 2nd (or 3rd as appropriate) year of the award, all transactions under 10 (box) are cumulative. Follow example for Y2 below.

Example: The American Awardee Bank is awarded a \$75,000 CDFI Fund Technical Assistance grant to help defray the costs of a new computer system. The American Awardee Bank receives an invoice and disburses \$200,000 for the total cost of the computer system, of which \$50,000 was CDFI Fund dollars – the \$200,000 clears the Awardee’s bank account. In this example for the **first year of reporting**, the American Awardee Bank would report \$200,000 on line 10a. \$200,000 is the total amount disbursed in the period for the Technical Assistance activity, the purchase of a computer system. \$150,000 would be reported on line 10 b, that is the Awardee (non-CDFI Fund) portion (\$200,000 less the \$50,000 CDFI contribution). Line 10 c would reflect the CDFI Fund portion of the disbursement, \$50,000 (\$200,000 less the \$150,00 Awardee portion). *The numbers in bold print below would appear on the form in column II the first year of reporting and then move over to column I for the second year of reporting. The numbers in column III are always the same as the numbers in column II for that year.*

- 10a \$200,000** total funds disbursed
- 10b** (\$200,000 total cost-\$50,000 Fund \$=) **\$150,000** Awardee \$ spent
- 10c** (\$200,000 total cost-\$150,000 Awardee \$=) **\$50,000** Fund Award \$ spent

For the **second year of reporting (Y2)**, all figures recorded in column II the first year of reporting are to be moved to column I. **All transactions are cumulative; the numbers listed in column II (for the second year) are the sum of the year 1 numbers and year 2 numbers.** In year two, The American Awardee Bank buys a new phone system. The American Awardee Bank receives an invoice and disburses \$100,000 for the total cost of the phone system, of which \$25,000 was CDFI Fund dollars – the \$100,000 clears the Awardee’s bank account. In this example for the second year reporting, the American Awardee Bank would report \$300,000 (\$200,000 total Y1+ \$100,000 total Y2) on line 10a. \$300,000 is the total **cumulative** amount disbursed over the 2 years of this award for the technical assistance activity, the purchase of a computer system and a phone system. \$225,000 would be reported on line 10b, that is the total amount of Awardee funds spent (\$150,000 Y1 + \$75,000 Y2 {\$100,000 total cost for Y2 activities - \$25,000 Fund award money spent in Y2=\$75,000}). Line 10c would reflect the **cumulative** CDFI Fund portion of the disbursement, \$75,000 (\$50,000 Y1+ \$25,000 Y2 {\$100,000 total funds disbursed for Y2 less \$75,000 Awardee funds disbursed Y2=\$25,000}).

The numbers in bold print below would appear on the form in column II.

10a (\$200,000 disbursed in Y1+\$100,000 *disbursed in Y2*)=) **\$300,000** funds disbursed

10b (\$150,000 {10b # for Y1} + \$75,000 {\$100,000 disbursed Y2 - \$25,000 Fund \$} =) **\$225,000** Awardee funds (*non-Fund \$ disbursed*).

10c (\$50,000 Fund \$ Y1+\$25,000 {\$100,000 total funds disbursed for Y2 less \$75,000 Awardee funds disbursed Y2}=) **\$75,000** total Fund \$ disbursed (*spent*).

10. d, e and f are measured using the accrual method of accounting, that is that the costs are incurred but the funds are not disbursed (meaning the funds have not cleared the Awardee's bank account).

- d) Enter the total amount of expenses accrued by the Awardee to complete the TA activities as expressed in the Assistance Agreement, Schedule of Uses/Authorized Uses of Technical Assistance. The total amount of costs accrued on the TA activities are comprised of: the total amount of Fund award dollars accrued by the Awardee plus the total amount of Awardee funds (non-CDFI Fund) dollars accrued by the Awardee to complete the TA activities.
- e) Enter the portion of Awardee funds (non-CDFI Fund) dollars accrued by the Awardee to complete the TA activities as described in the Assistance Agreement.
- f) Enter the portion of Fund dollars accrued by the Awardee to complete the TA activities as described in the Assistance Agreement.

*Note-As with the 10a-c, when reporting on the 2nd (or 3rd as appropriate) year of the award, all transactions under 10 (box) are cumulative.

Example: The Community Union Bank is awarded a \$25,000 Fund Technical Assistance grant to help defray the costs of a new \$30,000 computer system and a new phone system that will cost \$100,000. The Community Bank takes delivery and installs the new computer system, however the invoice for the computer system is not received and not paid. Therefore an expense accrual for \$100,000 is posted to Community Union's books, representing the total cost of the computer system. The \$100,000 accrual was financed with \$15,000 from the Fund award funds and \$85,000 of Community Union Banks funds. In this example, **for the first year of reporting**, the Community Union Bank would report \$100,000 on line 10d. \$100,000 is the total amount accrued in the period for the Technical Assistance activity, the purchase of a computer system. \$85,000 would be reported on line 10e, that is the Awardee's (non-CDFI) portion of the accrual (\$100,000 total less the \$15,000 Fund \$ accrued). Line 10f would reflect the Fund portion of the accrual, \$15,000 (\$100,000 total less the \$85,000 Awardee portion accrued).

The numbers in bold print below would appear on the form in column II the first year of reporting and then move over to column I for the second year of

reporting. The numbers in column III are always the same as the numbers in column II for that year.

10d \$100,000 total expenses accrued

10e (\$100,000 total accrued -\$15,000 Fund award grant expenses accrued=)

\$85,000 total Awardee expenses accrued

10f (\$100,000 total accrued -\$85,000 Awardee expenses accrued=) **\$15,000**
total Fund award grant expenses accrued

Example: For the **second year of reporting (Y2)**, all figures recorded in column II the first year of reporting are to be moved to column I. **All transactions are cumulative; the numbers listed in column II (for the second year) are the sum of the year 1 numbers and year 2 numbers.** In year two, the Community Union Bank buys a new phone system that will cost \$30,000. The Community Bank takes delivery and installs the new computer system, however the invoice for the phone system is not received and not paid. Therefore an expense accrual for \$30,000 is posted to Community Union's books, representing the total cost of the computer system. The \$30,000 accrual was financed with \$10,000 from the Fund award funds and \$20,000 of Community Union Banks funds. In this example the Community Union Bank would report \$130,000 (\$100,000 total accrued Y1 +\$30,000 total accrued Y2) on line 10d. \$130,000 is the total cumulative amount accrued over the 2 years of this award for the Technical Assistance activities, the purchase of a computer system. \$105,000 would be reported on line 10e, that is the total amount of Awardee (non-CDFI) portion of the accrual (\$85,000 Y1 + \$20,000 Y2 {\$30,000 total accrued for Y2 activities less \$10,000 Fund award \$ accrued in Y2=\$20,000}). Line 10f would reflect the Fund portion of the accrual, \$25,000 (\$15,000 Y1 +\$10,000 Y2 {\$30,000 total accrued Y2 less \$20,000 Awardee funds accrued Y2 =\$10,000}).

The numbers in bold print below would appear on the form in column 1.

10d (\$100,000 expenses accrued Y1+\$30,000 expenses accrued Y2 =)

\$130,000

10e (\$85,000 {10e accrued Y1} + \$20,000 {\$30,000 Y2 accrued -\$10,000 Fund award \$ accrued} =) **\$105,000** total Awardee expenses accrued

10f (\$15,000 Fund \$ Y1 accrued + \$10,000 {\$30,000 total accrued Y2 - \$20,000 Awardee expenses accrued Y2}=) **\$25,000** total Fund award expenses accrued

10.g) N/A

h) N/A

i) Total amount of TA award less the total cumulative amount of award disbursed/accrued (10c for cash basis and 10f for accrual basis listed in column II)

* Note that if calculated correctly, 10c + 10i or 10f + 10i should always equal the total amount of the TA award.

j) and question number 12, write Not Applicable (NA) because no matching funds were required

11. and 12. Write N/A for not applicable. This is because TA does not require matching funds.

13. Name of Authorized Representative (AR) or Chief Financial Officer (CFO), AR's or CFO's telephone number, signature of AR or CFO, date.