

CDFI Fund Guidance on the OMB Standard Form 269-A

The OMB Standard Form 269A (269-A) 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/Compliance Monitoring and Evaluation/Standard Form 269-A.

Follow the directions below to complete the 269A form for the first year 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 subsequent years should be adjusted accordingly.

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

1. CDFI Fund, 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 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 used 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 Fund's TA award that was disbursed by the Awardee (meaning the funds cleared the bank) to complete the TA activities as outlined in the Assistance Agreement, Schedule of Uses. The total amount of dollars disbursed on the TA activities is comprised of: the amount of CDFI provided dollars disbursed plus the total of non-CDFI funds disbursed that are provided by the Awardee.
 - b) Enter the portion of non-CDFI dollars disbursed by the Awardee to complete the TA activities as described in the Assistance

Agreement, Schedule of Uses.

c) Enter the portion of CDFI provided dollars disbursed by the Awardee to complete the TA activities (TA activities as described in the Assistance Agreement, Schedule of Uses).

Example: The American Awardee Bank is awarded a \$75,000 CDFI 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 \$75,000 was CDFI dollars – the \$200,000 clears the Awardee's bank account. In this example 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. \$125,000 would be reported on line 10 b, that is the non-CDFI portion (\$200,000 less the \$75,000 CDFI contribution). Line 10 c would reflect the CDFI portion of the disbursement, \$75,000.

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

d) Enter the total amount of expenses accrued by Awardee to complete the TA activities as expressed in the Assistance Agreement, Schedule of Uses. The total amount of costs accrued on the TA activities are comprised of: the amount of CDFI provided dollars accrued plus the total of non-CDFI funds accrued that are provided by the Awardee.

e) Enter the portion of non-CDFI dollars accrued by the Awardee to complete the TA activities (TA activities as described in the Assistance Agreement).

f) Enter the portion of CDFI provided dollars accrued by the Awardee to complete the TA activities (TA activities are described in the Assistance Agreement, Schedule of Uses).

Example: The Community Union Bank is awarded a \$25,000 CDFI technical assistance grant to help defray the costs of a new computer 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 \$25,000 from CDFI Funds and \$75,000 of Community Union Banks funds. In this example 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. \$75,000 would be reported on line 10 e, that is the non-CDFI portion of the accrual (\$100,000 less the \$25,000 CDFI contribution). Line 10 c would reflect the CDFI portion of the accrual, \$25,000.

10.g) Sum of lines c and f

h) Total amount of the award, i.e. beginning balance of award (if disbursed to the Awardee this period. If disbursed the previous year, amount of funds left for this performance period)

i) Line h minus line a and d, i.e. ending balance of 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