



**Cobb County CDBG Program Office**  
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# **2023 GRANT PROGRAM INFORMATIONAL WORKSHOP**

**Kimberly Roberts, Ph.D.**  
*Managing Director*

**Rabihah Walker-Towers**  
*Deputy Director*

# WORKSHOP AGENDA

- Welcome
- CDBG Program Basics
- HOME Program Basics
- ESG Program Basics
- CSBG Program Basics
- EFSP Program Basics
- JAG Program Basics
- Application Process
- Financial Management Basics
- Q & A



# Community Development Block Grant (CDBG)

***Grant Term:*** January 1<sup>st</sup> – December 31<sup>st</sup>  
***Grant Application Cycle:*** February – April  
***Expenditure Timeline:*** 12 months

COMMUNITY DEVELOPMENT



BLOCK GRANT

**Presented By:**  
Daminga Porter  
Program Specialist

# CDBG PURPOSE

The ***primary purpose*** of the CDBG Program is the ***development of viable communities*** for persons of ***low and moderate-income*** by achieving the following goals:

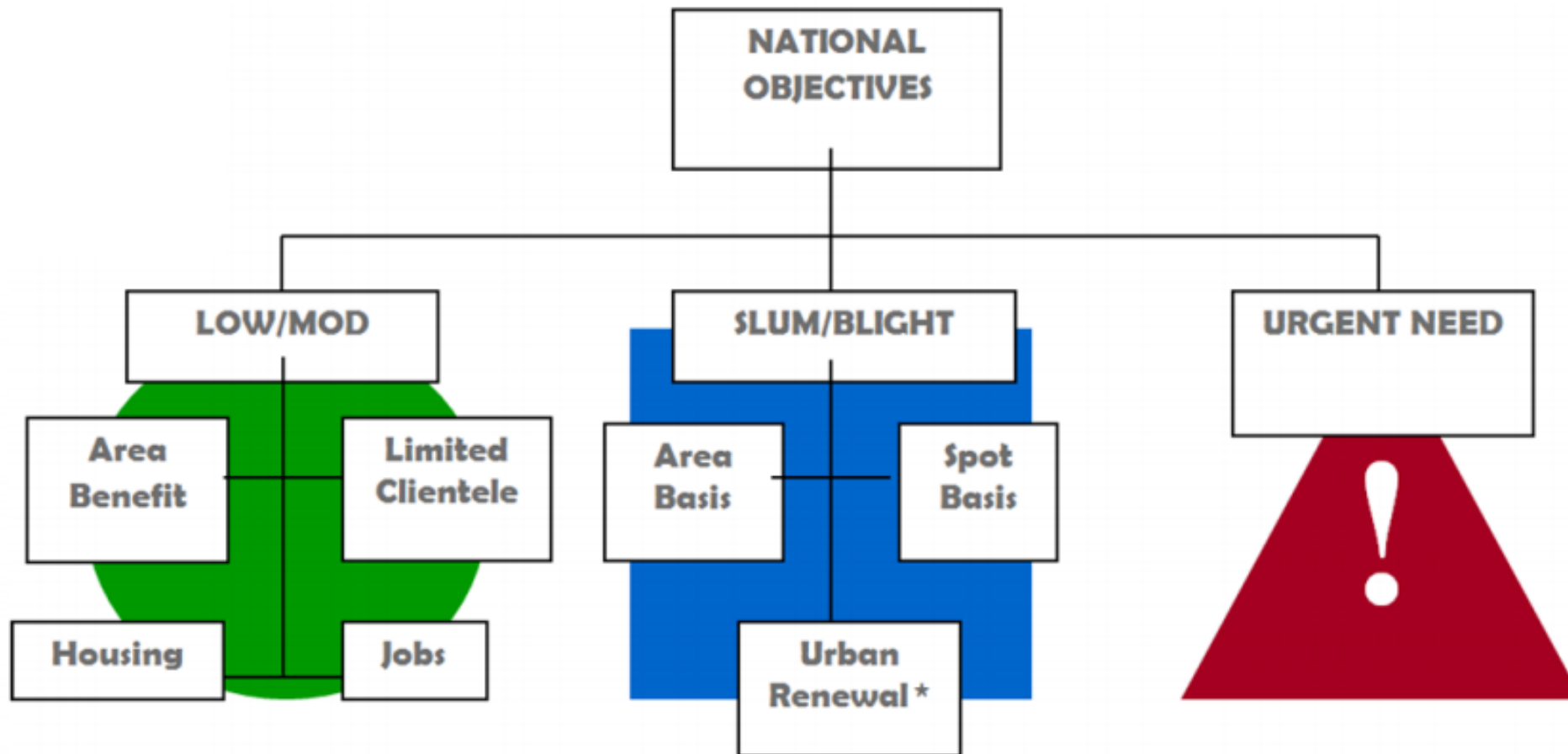
- Providing decent housing
- Sustaining living environment
- Expanding economic opportunities

# CDBG FUNDING

- Allocated to states and local Jurisdictions by HUD and is authorized under Title I of the Housing and Community Development Act of 1974
- Cobb County receives a formula-based annual allocation
- PY2023 CDBG Allocation: **\$3,365,472.00**
- Public Service Cap: 15% set-aside
  - Administrative and Planning Cap: 20% set-aside

# CDBG NATIONAL OBJECTIVES

Each activity must meet One of the *Three National Objectives*:



# CDBG ELIGIBLE ACTIVITIES

- Public Facilities and Improvements
- Housing Rehabilitation
- Homeownership Assistance
- Acquisition/Disposition of Real Property
- Public Services
- Blight Removal / Site Clearance
- Code Enforcement
- Economic Development



**Note: This list is not inclusive of all eligible CDBG activities.**

# COMMON CDBG PUBLIC FACILITY ACTIVITIES

- Infrastructure including streets, sidewalks, water, sewer
- Neighborhood facilities including parks, playgrounds, recreational facilities
- Facilities for special needs populations including homeless shelters and group homes

## ***CDBG funds may pay for:***

- Labor
- Supplies
- Materials
- Must document costs



# COMMON PUBLIC SERVICE ACTIVITIES

- Job Training
- Childcare Assistance
- Health care
- Fair housing outreach/education
- Services for seniors and homeless persons
- Recreational and educational programs

## ***CDBG funds may pay for:***

- Operating costs where service occurs related to CDBG eligible activity
- Must document costs

**Note: This list is not inclusive of all eligible CDBG activities.**

# INELIGIBLE CDBG ACTIVITIES

- Political activities
- Construction of housing units by a unit of local government
- Operation and maintenance of public facilities/improvements
- General government expenses including construction of general government buildings
- Purchase of equipment under facility projects
- Direct income payments



# CDBG INCOME ELIGIBILITY

**All CDBG beneficiaries must have  
income below 80% AMI.**

*Effective: June 15, 2023*

Family/Household Size	Extremely Low	Very Low Income 50%	Low Income 80%
1	\$21,500	\$35,750	\$57,200
2	\$24,550	\$40,850	\$65,350
3	\$27,600	\$45,950	\$73,500
4	\$30,650	\$51,060	\$81,650
5	\$33,150	\$55,150	\$88,200
6	\$35,600	\$59,250	\$94,750
7	\$38,050	\$63,350	\$101,250
8	\$40,500	\$67,400	\$107,800

Source: U.S. Department of Housing and Urban Development (HUD) <https://www.hudexchange.info/>

# CDBG PROGRAM REQUIREMENTS

- Monthly Programmatic & Expenditure Reports are mandatory (even if no activity has occurred)
- Reimbursable grant (Full documentation of all expenses is required for reimbursement)
- Subject to annual monitoring
- Submission of Annual Budget regarding public service or public facility projects
- Records must be retained for **five-years** after the close of the program year in which the funds were expended

# HOME INVESTMENT PARTNERSHIPS (HOME)

**Grant Term:** January 1<sup>st</sup> – December 31<sup>st</sup>

**Grant Application Cycle:** February – April

**Expenditure Timeline:** 24 months



**Presented By:**  
Victoria Torres  
Program Specialist

# HOME PURPOSE

The ***primary purpose*** of the HOME Program is to **expand affordable housing** options for persons of ***low and moderate-income*** by:

- Providing decent affordable housing to low-income residents
- Expanding the capacity of non-profit housing providers
- Strengthening the ability of state and local governments to provide housing
- Leveraging private sector participation

# HOME FUNDING

- ❑ The HOME Investment Partnerships (HOME) Program was created by the National Affordable Housing Act (NAHA) of 1990.
- ❑ Cobb County receives a formula-based annual allocation to address affordable housing.
- ❑ PY2023 HOME Allocation: **\$1,605,088.00**
  - Community Housing Development Organization Activities: 15% set-aside
  - Community Housing Development Organization Operating: 5% set-aside
  - Administrative & Planning: 10% set-aside

# HOME ELIGIBLE ACTIVITIES

- **Homeowner Rehabilitation:** repair, rehabilitation, and reconstruction
- **Homebuyer Activities:** acquisition, rehabilitation, new construction, down-payment assistance
- **Rental Housing:** acquisition, rehabilitation, new construction
- **Tenant Based Rental Assistance:** monthly rental assistance, security & utility deposits





# HOME CLIENT ELIGIBILITY

***Beneficiaries must meet the following criteria to be eligible for services:***

- U.S. Citizen or legally-admitted resident
- Services must be provided/received within Cobb County boundaries

## ***For Rental Projects***

- At least 90% of households must have incomes not exceeding 60% of the AMI
- Projects with 5+ units, at least 20% of household must have incomes not exceeding 50% AMI

# HOME INCOME ELIGIBILITY

All HOME beneficiaries must have  
income at or below 80% AMI.

*Effective: June 15, 2023*

Household Size	Extremely Low 30%	Very Low Income 50%	Moderate Income 60%	Low Income 80%
1	\$21,500	\$35,750	\$42,900	\$57,200
2	\$24,550	\$40,850	\$49,020	\$65,350
3	\$27,600	\$45,950	\$55,140	\$73,500
4	\$30,650	\$51,050	\$61,260	\$81,650
5	\$33,150	\$55,150	\$66,180	\$88,200
6	\$35,600	\$59,250	\$71,100	\$94,750
7	\$38,050	\$63,350	\$76,020	\$101,250

Source: U.S. Department of Housing and Urban Development (HUD)  
<https://www.hudexchange.info/>

# HOME PROGRAM REQUIREMENTS

*Subrecipients must adhere to the following program requirements:*

- Monthly Programmatic & Expenditure Reports are mandatory (even if no activity has occurred)
- Reimbursable Grant (full documentation of all expenses must be included)
- Subject to annual monitoring
- Mandatory 25% match requirement of expended funds
- Long-term affordability requirements
- Records must be retained for **five-years** after the close of the program year in which the funds were expended.

# EMERGENCY SOLUTIONS GRANT (ESG)

***Grant Term: January 1<sup>st</sup> – December 31<sup>st</sup>***  
***Grant Application Cycle: February – April***  
***Expenditure Timeline: 12 months***




**Presented By:**  
Alexandra Febus Frasier  
Program Specialist



# ESG PURPOSE

The ***primary purpose*** of the ESG Program is to assist people in quickly regaining stability in permanent housing after experiencing a housing crisis and/or homelessness.





# ESG FUNDING

ESG is a formula-based grant authorized by the HEARTH Act of 2009.

**PY2023 ESG Allocation: \$277,436.00**

**Administrative Cap: 7.5% set-aside**



# ESG CLIENT ELIGIBILITY

## ***Homeless Persons:***

- Literally Homeless (Unsheltered)
- Individuals/families fleeing or attempting to flee domestic violence

## ***Persons At-Risk of Homelessness:***

- Individuals/families who will imminently (within 14 days) lose their residence
- Individuals/families fleeing or attempting to flee domestic violence
- Unaccompanied youth or families with children/youth

# ESG INCOME ELIGIBILITY

**ESG Prevention or Rapid Re-housing clients  
must have incomes below 30% AMI.**

*Effective: June 15, 2023*

Household Size	30% Area Median Income	50% Area Median Income
1	\$21,500	\$35,750
2	\$24,550	\$40,850
3	\$27,600	\$45,950
4	\$30,650	\$51,050
5	\$33,150	\$55,150
6	\$35,600	\$59,250
7	\$38,050	\$63,350
8	\$40,500	\$67,400

Source: U.S. Department of Housing and Urban Development (HUD)  
<https://www.hudexchange.info/>



# ESG ELIGIBLE COMPONENTS OVERVIEW

Component	Serving...	
	Those who are Homeless	Those who are at risk of Homelessness
1. Street Outreach	✓	
2. Emergency Shelter	✓	
3. Homelessness Prevention		✓
4. Rapid Re-housing	✓	
	Collecting Data On...	
5. Homeless Management Information System (HMIS)	✓	✓

# ESG ELIGIBLE ACTIVITY COMPONENTS

## EMERGENCY SHELTER

Serves people staying in emergency shelters

### **Essential Services include:**

- Case Management
- Child Care, Education, Employment, and Life Skills Training
- Health, mental health services, and substance abuse services
- Transportation
- Services for special populations

**Shelter activities include** Operations

## STREET OUTREACH

- Serves unsheltered homeless persons
- Services provided in places where unsheltered persons are staying

### **Essential Services include:**

- Engagement and Case Management
- Emergency health and mental health services
- Transportation

# ESG ELIGIBLE ACTIVITY COMPONENTS

## HOMELESSNESS PREVENTION

### **Available to Persons:**

- At-Risk of becoming homeless
- Below 30% AMI

### **Can be used:**

- To prevent an individual or family from becoming homeless
- To help an individual/family regain stability in current housing/permanent housing

### **Eligible Activities:**

- Housing Relocation and Stabilization Services
- Short and Medium-Term Rental Assistance

## RAPID REHOUSING

Available to Persons who are literally homeless

### **Can be used:**

To help a homeless individual or family move into permanent housing and achieve housing stability

### **Eligible Activities:**

- Housing Relocation and Stabilization Services
- Short and Medium-Term Rental Assistance

# ESG PROGRAM REQUIREMENTS

*Subrecipients must adhere to the following program requirements:*

- HMIS Participation
- Dollar-for-dollar match
- Written standards are required to ensure consistent program delivery or services
- Recordkeeping
- Subject to Annual Monitoring
- Monthly programmatic & expenditure reports
- Reimbursable Grant (Include full documentation of all expenses)
- Records must be retained for **five-years** after the close of the program year in which the funds were expended

# Community Services Block Grant (CSBG)

***Grant Term:*** September 30<sup>th</sup> – September 29<sup>th</sup>

***Grant Application Cycle:*** October-November

***Expenditure Timeline:*** 12 months



# CSBG PURPOSE & FUNDING

- The ***primary purpose*** of the CSBG Program is to provide funding to alleviate the causes and conditions of poverty in communities.
- Created by the Federal Omnibus Budget Reconciliation Act of 1981
- States receive CSBG allocations based on a statutory formula
- FFY2024 CSBG Allocation: **\$804,348.00**

# CSBG CATEGORIES & ELIGIBLE ACTIVITIES

- **Employment Services** – Internships, Skills Training, Job Search, Job Counseling, and Resume Preparation
- **Education Services** – Child/Youth Programs, School Supplies, and Adult Education Programs
- **Housing Services** - Housing Placement (including Emergency Shelter), Eviction Prevention, and Utility Assistance
- **Income and Asset Building Services** – Counseling Services, Benefit Coordination, and Asset Building
- **Health/Mental and Social/Behavioral** – Health Assessments and Screenings, Support Groups, Dental Services, and Family Development Skills
- **Self Sufficiency** - Case Management, Childcare Payments, Transportation Assistance, Documents Assistance, and Re-entry Services

# CSBG CLIENT ELIGIBILITY

***CSBG Clients must meet the following criteria to be eligible for services:***

**U.S. Citizen or legally-admitted resident**



**Cobb County resident**



**Household income not to exceed 200% of the Federal Poverty Guideline**



# CSBG INCOME ELIGIBILITY

**All CSBG beneficiaries must be at or below 125% of the Federal Poverty Guidelines.**

***Effective: January 19, 2023***

<b>FAMILY SIZE</b>	<b>125% OF FEDERAL POVERTY GUIDELINE</b>	<b>200% OF FEDERAL POVERTY GUIDELINE</b>
1	\$ 18,225.00	\$29,160.00
2	\$ 24,650.00	\$39,440.00
3	\$ 31,075.00	\$49,720.00
4	\$ 37,500.00	\$60,000.00
5	\$ 43,925.00	\$70,280.00
6	\$ 50,350.00	\$80,560.00
7	\$ 56,775.00	\$90,840.00
8	\$ 63,200.00	\$101,120.00
	<b>*For each additional household member beyond eight (8) add \$6,425.00</b>	<b>*For each additional household member beyond eight (8) add \$10,280.00</b>

**\*As of September 30, 2023, CSBG federal poverty guidelines will return to 125% from 200%.**

**Source: U.S. Department of Health and Human Services (HHS) <https://aspe.hhs.gov/poverty-guidelines>**

# CSBG PROGRAM REQUIREMENTS

*Subrecipients must adhere to the following program requirements:*



- Monthly Programmatic & Expenditure Reports are mandatory (even if no activity has occurred)
- Data management through Easytrak
- Reimbursable Grant (full documentation of all expenses must be included)
- Subject to annual monitoring
- Records must be retained for **three-years** after the close of the program year in which the funds were expended

# Emergency Food & Shelter Program (EFSP)

**Grant Term:** *Varies*

**Grant Application Cycle:** *First week of April – First week of May*

*\*Phase terms can run concurrently, which may alter the cycle dates.*

**Expenditure Timeline:** *Varies*



# EFSP PURPOSE

The ***primary purpose*** of the EFSP Program is to supplement and expand ongoing efforts to provide shelter, food, and supportive services.

- The Emergency Food and Shelter Program (EFSP) was authorized in 1983 under the McKinney-Vento Homeless Assistance Act.
- EFSP is administered by United Way from the Federal Emergency Management Agency (FEMA).

# EFSP FUNDING

**Phase 39 Allocation: \$195,024.00**

**Phase ARPA-R Allocation: \$602,772.00**

**Phase 40 Allocation: \$231,606.00**

Funds are allocated **directly** to the approved organization(s) in two equal payments.

\*All phases run concurrently and ends December 31, 2023.

**Administrative Cap: 2% set-aside**

# EFSP ELIGIBLE ACTIVITIES

CATEGORY	ELIGIBLE ITEMS
SERVED MEALS	Any food used in served meals; costs of transporting food; daily per meal schedule (\$3/meal).
OTHER FOOD	Food vouchers, food boxes, grocery orders, etc.; food purchased for food banks and/or pantries etc.
MASS SHELTER	Expenses associated with housing a client (supplies, etc.); transportation costs, etc.
OTHER SHELTER	Reasonable hotel/motel or non-profit facility acting as a vendor; LRO; 90-day limit per phase.
SUPPLIES/EQUIPMENT	\$300 per item maximum. Mass feeding: pots, pans, utensils, paper products, etc. Mass Shelter: cots, blankets, soap, etc. Emergency repair of essential small equipment.
RENT/MORTGAGE	Past due rent/mortgage payment (P&I only); first month's rent; etc.
UTILITIES	Past due bills/current bills due within 10 calendar days. May pay budgeted or actual amount, etc.
ADMINISTRATIVE ALLOWANCE	Limited to 2% of total funds received by jurisdiction

# EFSP CLIENT ELIGIBILITY



- EFSP is a need-based program. Client eligibility is set by the Cobb County local EFSP Board based on the needs of the community. Local Board also includes local non-profits.
- Client eligibility criteria used by LROs must aid individuals in need without discrimination.
- EFSP recipients can only be assisted **once** per Phase with rent and/or utilities assistance.

# EFSP PROGRAM REQUIREMENTS

*Subrecipients must adhere to the following program requirements:*

- Obtain FEMA clearance through the CDBG Program Office for rent and utility recipients **prior** to providing assistance.
- Submit a final report with full documentation of all expenses to the CDBG Program Office at the conclusion of each Phase.



# Edward Byrne Memorial Justice Assistance Grant (JAG) Program

**Grant Term:** October 1<sup>st</sup> – September 30<sup>th</sup>

**Grant Application Cycle:** First Week of April – First Week of May

**Expenditure Timeline:** 24 months



**Presented By:**

Vanessa Richards-Dowd  
Senior Program Administrative Specialist



# JAG PURPOSE

The JAG Program was created as part of the Consolidated Appropriations Act of 2005 and administered by the Bureau of Justice Assistance (BJA).

The JAG Program provides states, tribes, and local governments with critical funding necessary to support a wide range of program areas.



# JAG FUNDING

- ❑ The Bureau of Justice Statistics (BJS) calculates JAG allocations for each state and territory based on the congressionally mandated JAG formula.
- ❑ FY2023 JAG Allocation: **\$126,358.00**
- ❑ Administrative Cap: 10% set-aside

# JAG ELIGIBLE ACTIVITIES

- Law Enforcement
- Prosecution and Courts
- Prevention and Education
- Corrections and Community Corrections
- Drug Treatment
- Planning, Evaluation, and Technology Improvement
- Mental Health/Crisis Intervention
- Crime Victim and Witness Programs
- Implementation of state crisis intervention court proceedings and related programs, including mental health courts, drug courts, veterans courts, and extreme risk protection order programs.

***JAG Funds may pay for the following:***

- Operation Costs
- Equipment and Purchases



# JAG PROGRAM REQUIREMENTS

*Subrecipients must also adhere to the following:*

- Quarterly Programmatic & Monthly Expenditure Reports
- Reimbursable Grant (full documentation of all expenses must be included)
- Subject to annual monitoring
- Records must be retained for **three-years** after the close of the program year in which the funds were expended

# THE APPLICATION PROCESS

- ❑ Before you apply
- ❑ How to apply
- ❑ Application review process



**Presented By:**

Christianna Jackson  
Planning & Compliance Specialist

# BEFORE YOU APPLY: What are the minimum grant requirements?

*Subrecipients must possess the following minimum requirements:*

- Nonprofit status for at least one (1) full year
- Georgia's Secretary of State Registration
- System for Award Management (sam.gov)
- Active Board of Directors
- The applicant must have an audit.
- Written copy of financial management procedure
- At least twelve (12) months experience
- Proof of insurance

# BEFORE YOU APPLY: What is your agency's capacity?

## Organizational and Administrative

- Clear plans and internal policies to deliver the proposed services.
- Adequate staff dedicated to the project to deliver the proposed services.
- A formalized system for tracking annual performance outcomes.

## Financial

- Consider what percentage of the agency's budget is grant funded.
- All grants are **reimbursable** excluding EFSP.
- Matching requirements for ESG and HOME.



# FACTORS THAT COULD AFFECT FUTURE FUNDING

- Your organization has not received previous grant funding; no track record.
- Your organization does not have a specific project or location for funding
- Mistakes in the grant application (i.e. inconsistent budget, not fully answering questions)
- Your Organization has not expended prior grants

# HOW TO APPLY FOR GRANT FUNDS



- The grant application cycles:
  - ✓ **CDBG, HOME & ESG:** February – April
  - ✓ **JAG & EFSP:** April – May
  - ✓ **CSBG:** October – November
- Grant applications are accepted a year in advance for CDBG, HOME, ESG, & CSBG programs.
- A link to the grant applications will be available during the grant application cycles at: [www.cobbcounty.org/cdbg](http://www.cobbcounty.org/cdbg)
- Applications will be available electronically. A link to the application will be provided in Application Cycle Notice.

***Prospective applicants should attend an Application Workshop when offered.***

# PREPARING THE GRANT APPLICATION

TIPS

Your application is the most important part of your story.  
Always check your application for consistency.

- Ensure budget amounts are consistent in the application.
- Applicants should apply only for funding dollars necessary to carry out the project.
- Provide detailed project descriptions and performance outcomes.
- Make sure the service population is clearly identified.
- Describe record-keeping and/or reporting methods.
- Ensure application is tailored to specific grant program and program year.
- Proofread your application prior to submission.
- Allow sufficient time to complete the application.
- Be aware of eligible/ineligible costs.

# GRANT APPLICATION REVIEW PROCESS

1. An **Applications Review Committee** comprised of CDBG Program Office staff, County staff, and other impartial stakeholders in the community convene to review applications.
2. Application Rating Forms are distributed to the Committee for scoring. This process may take up to **4-6 weeks**.
3. The Committee will meet to discuss results and determine funding recommendations.
4. The CDBG Program Office will prepare recommended Funding Consideration Report for the Chairwoman and County Manager (varies per grant program).
5. A **Public Notice** is published with a **30-day public comment period** and a Public Review Meeting is held to receive comments on the recommendations.
6. Upon completion of the 30-day public comment, an Agenda Item is prepared for approval by the Board of Commissioners.
7. Funding approvals/declinations notices are sent after the BOC approval.

# FINANCIAL MANAGEMENT BASICS



- **Presented By:**
- Stephanie Miller
- Grant Accountant

# ACCOUNTING TIPS

- All accounting records must be supported by source documentation.
- Costs charged to each grant must be incurred during grant period.
- Funds must be expended on allowable items.
- Documentation must explain the basis of costs incurred.
- Establish financial systems and procedures to prevent fraud and abuse of federal funds.

# SAMPLE INELIGIBLE COSTS

- Alcoholic Beverages
  - Organization's Bad Debts
  - Reimbursement of Contributions & Donations
  - Entertainment (such as movies, dinners, etc.)
  - Costs not incurred during grant period
- Organization's Fines and Penalties (i.e. tax liens, code violation fines, etc.)
  - Fundraising
  - Idle facilities and idle capacity
  - Lobbying

**Reimbursement costs must be supported with source documentation, i.e. invoices, receipts, copies of checks and timesheets.**

# RECOMMENDED STANDARDS

- Accurate financial reporting
- Utilize financial management software for managing cash flow ( i.e. Quicken and Quickbooks,)
- Accounting records must identify source of funding (name of grant, year of funding, projects)
- Develop a budget and expenditure control system

CDBG GRANT ALLOCATION			
	Budget	Expense	Balance
Supplies	\$ 1,000.00	\$ 250.00	\$ 750.00
Salary	\$ 30,000.00	\$ 10,000.00	\$ 20,000.00
Maintenance	\$ 4,000.00	\$ 1,500.00	\$ 2,500.00
<b>TOTAL</b>	<b>\$ 35,000.00</b>	<b>\$ 11,750.00</b>	<b>\$ 23,250.00</b>



# CASH FLOW ANALYSIS

## MY NON PROFIT

Starting date	10/1/2016						
Cash balance alert minimum	\$3,500.00						
	Beginning	10/1/2016	11/1/2016	12/1/2016	1/1/2017	2/1/2017	Total
Cash on hand (beginning of month)	\$5,000.00	\$5,000.00	\$1,325.00	\$12,125.00	\$3,475.00	\$3,475.00	
Cash on hand (end of month)	\$5,000.00	\$1,325.00	\$12,125.00	\$3,475.00	\$3,475.00	\$3,475.00	
<b>CASH RECEIPTS</b>							
CONTRIBUTIONS		\$5,000.00	\$10,000.00	\$500.00			\$15,500.00
GRANT FUNDS		\$0.00	\$5,000.00	\$3,500.00			\$8,500.00
FUNDRAISER		\$5,600.00	\$10,000.00				\$15,600.00
RENTAL INCOME							\$0.00
OTHER							\$0.00
<b>TOTAL CASH RECEIPTS</b>		\$10,600.00	\$25,000.00	\$4,000.00	\$0.00	\$0.00	\$39,600.00
Total cash available	\$5,000.00	\$15,600.00	\$26,325.00	\$16,125.00	\$3,475.00	\$3,475.00	
<b>CASH PAID OUT</b>							
UTILITY		\$500.00	\$550.00	\$650.00			\$1,700.00
PHONE		\$150.00	\$150.00	\$150.00			\$450.00
CONTRACT LABOR		\$2,500.00	\$0.00	\$0.00			\$2,500.00
OFFICE SUPPLIES		\$125.00	\$0.00	\$50.00			\$175.00
RENT/LEASE: VEHICLE, EQUIPMENT							\$0.00
SALARY/WAGES		\$2,500.00	\$2,500.00	\$2,500.00			\$7,500.00
INSURANCE		\$1,500.00	\$1,500.00	\$1,500.00			\$4,500.00
REPAIRS AND MAINTENANCE		\$0.00	\$3,000.00				\$3,000.00
TRAVEL		\$0.00					\$0.00
MISCELLANEOUS				\$5,000.00			\$5,000.00
OTHER							\$0.00
							\$0.00
<b>SUBTOTAL</b>		\$7,275.00	\$7,700.00	\$9,850.00	\$0.00	\$0.00	\$24,825.00
Loan principal payment		-\$1,500.00	-\$1,500.00	-\$1,500.00			-\$4,500.00
Capital purchases		-\$5,000.00	\$0.00				-\$5,000.00
Other startup costs			-\$3,000.00				-\$3,000.00
To reserve and/or escrow		-\$500.00	-\$2,000.00	-\$1,300.00			-\$3,800.00
							\$0.00
<b>TOTAL CASH PAID OUT</b>		\$14,275.00	\$14,200.00	\$12,650.00	\$0.00	\$0.00	\$41,125.00
Cash on hand (end of month)	\$5,000.00	\$1,325.00	\$12,125.00	\$3,475.00	\$3,475.00	\$3,475.00	

- Set aside cash reserve funds for unexpected expenses
- Establishing a line of credit can increase your business financial standing

# INTERNAL CONTROL BASICS

- Formal system of authorization and supervision of expenditures
- Control over who has access to banking information
- Written definition of duties complete job description
- Separation of duties
- Checks and Balances (who approves and signs documents, print checks, authority to sign checks, at what amount does a check requires more than one signature)

# DOUBLE DIPPING

***Double Dipping: Billing two or more funding sources for the same activity or employee***

- Agencies with one or more grant awards for the same activity (i.e. operating costs or supplies) have a higher risk of double dipping.
- To reduce the risk, our Office requires the use of the Reimbursement Cross Check Form.
- This form should include all expenses allocated to each grant and is submitted with monthly grant reimbursement requests.

# TYPES OF AUDIT

As a requirement EVERY entity receiving federal funding must obtain an audit.

## AUDIT

- Highest level of assurance on financial statements
- Confirmation with outside parties
- Testing selected transactions by examining supporting documents
- Physical inspections and observations
- Considering and evaluating the internal control systems of the organizations

## REVIEW

- Limited assurance on financial statements (no material modifications needed to financial statements are necessary; Conformity with GAAP)

## COMPILATION

- Provides NO assurance on financial statements.
- CPA takes financial data provided by non profit and puts them in financial statement format that complies with GAAP.
- No testing or analytical procedures performed.

# AUDIT

- Independent audits are time-intensive and usually require staff and board member involvement.
- Office of Management & Budget Circular A-200.501 requires entities that expend \$750,000 or more during a fiscal year\* in federal awards (from all sources) have a Single Audit conducted for that fiscal year.
- Audits must be in accordance with Generally Accepted Government Auditing Standards (GAGAS) and 2 CFR 200.501 regulations



**ALL FINANCIAL MANAGEMENT PRACTICES WILL BE  
MONITORED BY THE CDBG PROGRAM OFFICE!**

# GRANT PROGRAMS SUMMARY

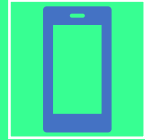
Program Name	Program Purpose	Grant Application Cycle	Grant Term	Expenditure Timeline	Reimbursable Grant?
CDBG	Development of viable communities for persons low-to-moderate income	February- April*	January 1- December 31	12 months	Yes
HOME	Expand affordable housing for persons low-to-moderate income	February- April*	January 1- December 31	24 months	Yes
ESG	Assist persons in quickly regaining stability in permanent housing	February- April*	January 1- December 31	12 months	Yes
CSBG	Alleviate the causes and conditions of poverty in communities	October-November*	October 1- September 30	12 months	Yes
EFSP	Supplement and expand ongoing efforts to provide shelter, food, and supportive services.	Varies but usually April-May	Varies by Phase	Varies by Phase	No; Funds allocated directly to recipient in two payments
JAG	Provides states, tribes, and local governments and agencies with critical funding to support programs.	April-May	October 1- September 30	24 months	Yes

\* Applications for CDBG, HOME, ESG, and CSBG are accepted a year in advance of the beginning of the program year.

# ANNOUNCEMENTS

- **2023 Grant Informational Workshops** – See flyer for remaining dates
- **2025 CSBG** and **EFSP Phase 41** application cycles open from Monday, October 2, 2023 through Friday, November 3, 2023. See flyers for additional information.
- This presentation can be found on our website at [www.cobbcounty.org/cdbg/resources](http://www.cobbcounty.org/cdbg/resources)

# CDBG PROGRAM OFFICE CONTACTS



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