



Supporting Documentation for Balance of State COC Funded Grants

This guide will help provide guidance for supporting documentation needed for monitoring purposes and with monthly expense forms for sub-recipients of the WI Balance of State COC. This information applies to agencies that are direct recipients of COC funding as well as sub-recipients of the WI BOSCO for state and federal funds.

Supporting documentation requires a series of documents that support one another. Generally, you will always need to show: the bill (time sheet), proof the bill was paid (payroll record), and the accounting for it in the ledger (general ledger or monthly statement of revenue and expenses).

Throughout this document, the term “grant funds” is used. This term refers to COC as well as State HAP funds.

Leasing and Rental Assistance

- Rental assistance - Copies of all leases with the landlord and landlord program agreement should be in participant file.
- Leasing – Copies of all leases with landlords and sublease agreements between the agency and the participant should be in the file.
- Rent tracking form, showing payments made to landlord with grant funds. This should be a tracking form kept in the participant file.
- Payment request for rent
- Copy of check written to the landlord
- The monthly statement of revenue and expenses (i.e. Profit and Loss Statement) with a line item for this expense under the grant.

Documents needed for monthly submission of rental assistance

- Copy of the lease (only to be submitted initially)
- Payment request for rental assistance. This should be a copy of the payment request made internally at your agency.
- Monthly ledger or statement indicating rent paid for each unit assisted
- The monthly statement of revenue and expenses (i.e. Profit and Loss Statement) with a line item for this expense under the grant. This monthly amount should total the amount requested for rental assistance.

Supportive Services - Time

- Timesheets for the month you are asking for reimbursement.
 - Timesheets should have time allocation for the specific grant.
 - Direct Service employee time sheets should reflect actual hours (not percentages) worked.
 - Time sheets should be signed and dated (or equivalent electronic approval) by the employee and the supervisor having first-hand knowledge of the work performed.



- If the expenditures are paid for by more than one source (e.g., federal, United Way, private donations) the split costs should be accurately tracked within the recipient's or sub-recipient's accounting system.
- Payroll records for the month that matches the timesheets. This can include pay stubs and the payroll ledger for the employee(s).
- Employee benefits will need sufficient documentation to demonstrate how much the agency is paying for employee's benefits, and how often.
- Monthly statement of revenue and expenses (i.e. Profit and Loss Statement) that shows line items for grant funds. If a sub-recipient, this monthly statement should mirror the payment request, timesheets and payroll records.

Supportive Services

Transportation

- Mileage tracking form or bill from a third party (phone, office space, etc).
 - The mileage tracking form must include a notation that the travel was specifically for the purpose of the grant.
- Check request for reimbursement
- Check stub (copy of check) issuing reimbursement
- The monthly statement of revenue and expenses (i.e. Profit and Loss Statement) with a line item for this expense under the grant.

Expenses (costs incurred for eligible expenses under supportive services)

- Contract with 3rd party vendor for services (if applicable)
- Original receipt, invoices or bills
- Check request for reimbursement
- Check stub (copy of check) issuing reimbursement
- The monthly statement of revenue and expenses (i.e. Profit and Loss Statement) with a line item for this expense under the grant.

Administration - Time

- Timesheets for the month you are asking for reimbursement.
 - Timesheets should have time allocation for the specific grant.
 - Administrator's time sheets and indirect costs should be based on the cost allocation plan.
 - A copy of the cost allocation plan (only required to be submitted once, unless there are changes to it)
 - Time sheets should be signed and dated (or equivalent electronic approval) by the employee and the supervisor having first-hand knowledge of the work performed.
 - If the expenditures are paid for by more than one source (e.g., federal, United Way, private donations) the split costs should be accurately tracked within the recipients or sub-recipients accounting system.
- Payroll records for the month that matches the timesheets. (This can include pay stubs and the payroll ledger for the employee(s).
- Employee benefits will need sufficient documentation to demonstrate how much the agency is paying for employee's benefits, and how often



- Monthly statement of revenue and expenses (i.e. Profit and Loss Statement) that shows line items for grant funds. This monthly statement should mirror the payment request, timesheets and payroll records.

Administration – Expenses (costs incurred for goods & services required to administer the grant)

- Contract with 3rd party vendor for services
- Original receipt, invoices or bills
- Check request for reimbursement
- Check stub (copy of check) issuing reimbursement
- The monthly statement of revenue and expenses (i.e. Profit and Loss Statement) with a line item for this expense under the grant.

Operating Expenses (PSH and TH projects with Leasing dollars) – Costs incurred for day-to-day operation of housing. (Utilities, maintenance and repair, furniture, building security, insurance).

- Utility payments
 - Utility bill OR other agency document authorizing the utility payment, either once or monthly, on behalf of the participant
 - If the agency is not paying 100% of the bill, the document(s) provided should indicate how much the agency is paying
- Original receipt, invoices or bills
- Check request for reimbursement
- Check stub (copy of check) issuing reimbursement
- The monthly statement of revenue and expenses with a line item for this expense under the grant.

HMIS Expenses

- Staff time for HMIS – please see “Supportive Services – Time” for proper documentation
- Operations and office space – please see “Operating Expenses” for proper documentation
- Equipment, services and software – please see “Expenses” under Supportive Services for proper documentation

Documenting Match

- Agencies must document the source of match for the project. This includes what the source of match is, cash match or in-kind, and how it is spent within the project.
- If agencies are using staff time as match, please document this the same as time under supportive services (see above).
- Cash match used for project expenses must follow the same documentation procedures as grant funds.
- In-kind match must be properly tracked (suggested tracking form from WIBOS) and there must be an MOU in place for any services provided to project participants from a third-party agency.