

ABFR CHAPTER 11 – Schedule of Expenditures of Federal Awards (SEFA)

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS **(SEFA)**

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Guidance), requires auditees to prepare a Schedule of Expenditures of Federal Awards (SEFA) for the period covered by the auditee's financial statements that includes certain required elements described below. [Click here for the Uniform Guidance.](#)

Note the US Office of Management and Budget finalized proposed changes to the Uniform Guidance, which are effective to new awards issued by a federal agency on or after November 12, 2020, except for the amendments to §§200.216 and 200.340, which are effective on August 13, 2020. [Click here for the final rule.](#) **One change to be aware of is that "CFDA Number" was changed to "Assistance Listing Number" (ALN.) The transition from CFDA to ALN will formally happen next year. In the meantime, CFDA and ALN may be used interchangeably throughout these instructions.**

Caution: If the district expends \$750,000 or more in federal awards, including grants, in a year, it must contact the Office of the Washington State Auditor and arrange for an audit of its federal grants, a single audit, in accordance with the [Uniform Guidance, 2 CFR 200, Subpart F – Audit Requirements](#). Further, the district must submit the single audit reporting package to the federal government within 30 calendar days after receiving the SAO report (report issuance date) or within nine months following the end of the audit period, whichever is earlier. All districts that need a single audit must prepare financial statements with this Schedule included as supplementary information with the statements. If the district received and spent federal funds under only one program, and the federal program's statutes, regulations, or the terms and conditions of the federal award do not require a financial statement audit, the auditor may be able to conduct a *program specific* audit.

The purpose of this Schedule is to summarize federal grant expenditures as a basis for planning and conducting the single audit. It also serves to provide assurance to those agencies that award financial assistance that their programs or grants were included in the audit. It is important to prepare this schedule carefully to ensure that it is accurate and complete. Any program or grant omitted from this schedule will be considered unaudited.

Electronic filing is available for districts and is required. The SEFA must be submitted via the Online Filing option on the State Auditor's website at: [SAO](#)

Please do not submit the SEFA to the Office of Superintendent of Public Instruction.

Include on this schedule all expenditures of federal awards for the year that were received directly from a federal agency and indirectly (pass-through) from a state agency, local government, or other nongovernmental entities.

Uniform Guidance: 2 CFR §200.510(b) describes the criteria and requirements for preparing the Schedule. The SEFA must be prepared for the same period and reporting entity and using the same underlying accounting records and financial statements, except for specific potential variances as described below.

Report grant-related expenditures in the year they take place, even if the district will not be reimbursed by the grantor until the following year. For most programs, do not report amounts on this schedule based on the date(s) that funds are received from the grantor (e.g., the date the district submitted a reimbursement request or received a reimbursement payment). Note however that there are some exceptions whereby the revenue received is the “federal award expended” for purposes of SEFA reporting, such as for fixed price awards (e.g. the Child Nutrition Cluster reports the revenue associated with the meals claimed during the period).

Federal awards expended include the following (2 CFR §200.1 *Expenditures* and §200.502 Basis for determining Federal awards Expended):

- Direct costs of expenditure transactions associated with grants, cost-reimbursement contracts, cooperative agreements, and direct appropriations.
- Indirect costs claimed for reimbursement using an indirect cost rate or cost allocation plan.
- Disbursement of grant funds that the district passed through to subrecipients (*see additional information below regarding disbursements to subrecipients*).
- Use of loan proceeds under loan and loan guarantee programs (*refer to loan valuation guidance below*).
- Receipt of federal property (e.g. equipment and supplies), including some surplus property.
- Receipt or use of program income (*refer to program income guidance below*).
- Receipt of non-cash assistance such as food commodities and vaccines.
- Disbursement of amounts entitling a non-federal entity to an interest subsidy.
- Insurance contracts in force during the period under audit.

COVID-19 Expenditures

To maximize the transparency and accountability of COVID-19 expenditures, governments must separately identify COVID-19 expenditures on the SEFA. This includes the new COVID-19 only programs. This may be accomplished by identifying COVID-19 expenditures on a separate line by CFDA number with “COVID-19” as a prefix to the program name; (see SEFA example below.)

Read on for other special COVID-19 SEFA reporting requirements.

Special COVID-19 SEFA Reporting Requirements

Education Stabilization Fund (ESF) Assistance Listing Number 84.425

Per Part 4 of the 2021 Compliance Supplement, the Department of Education requires the individual subprograms of the Education Stabilization Fund, such as the Elementary and Secondary School Emergency Relief (ESSER) 84.425D and Governor’s Emergency Education Relief (GEER) 84.425C, to be identified by including the corresponding alpha character and provide a total for ESF (note this is unique to this program only, other programs should not report alpha

characters). This is because the subprograms have different compliance requirements. **See SEFA example below. Here is a list of the subprograms:**

| Assistance Listing No. with Alpha | Subprogram Name |
|-----------------------------------|--|
| 84.425A | Education Stabilization Fund–State Educational Agency (Outlying Areas) (ESF-SEA) |
| 84.425B | Discretionary Grants: Rethink K-12 Education Models Grants |
| 84.425C | Governor’s Emergency Education Relief (GEER) Fund |
| 84.425D | Elementary and Secondary School Emergency Relief (ESSER) Fund |
| 84.425G | Discretionary Grants: Reimagining Workforce Preparation Grants |
| 84.425H | Education Stabilization Fund – Governors (Outlying Areas) (ESF-Governor) |
| 84.425P | Institutional Resilience and Expanded Postsecondary Opportunity |
| 84.425R | Coronavirus Response and Relief Supplemental Appropriations Act, 2021 –Emergency Assistance to Non-Public Schools (CRRSA EANS) program |
| 84.425U | American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER) |
| 84.425V | American Rescue Plan – Emergency Assistance to Non-Public Schools (ARP EANS) |
| 84.425W | American Rescue Plan – Elementary and Secondary School Emergency Relief –Homeless Children and Youth |
| 84.425X | American Rescue Plan–State Educational Agency (Outlying Areas) (ARP-OA SEA) |
| 84.425Y | American Rescue Plan – American Indian Resilience in Education (AIRE) |

Donated Personal Protective Equipment (PPE)

Per Part 8, Appendix VII of the 2021 Compliance Supplement: During the emergency period of COVID-19 pandemic and as allowed under OMB Memorandum M-20-20 (April 9, 2020), federal agencies and recipients can donate PPE purchased with federal assistance funds to various entities for the COVID-19 response. The donated PPE were mostly provided without any compliance or reporting requirements or Assistance Listing information from the donors. As such, the non-federal entities that received donated PPE should provide the fair market value of the PPE at the time of receipt as a stand-alone footnote accompanying their SEFA. The amount of donated PPE should not be counted for purposes of determining the threshold for a single audit or determining the type A/B threshold for major programs and is not required to be audited as a major program. Because donated PPE has no bearing on the single audit, the donated PPE footnote may be marked “unaudited.”

As a reminder, the above only relates to donated PPE provided without any compliance or reporting requirements or assistance listing from donors. There could be some PPE that must appear on the SEFA as a federal program (e.g., when the recipient uses funds provided under a COVID-19 Assistance Listing Number (CFDA) to purchase PPE).

Equipment and Supplies (Non-Cash Assistance)

The receipt of federally funded equipment, materials or supplies that are either received directly from a federal agency or received indirectly from another non-federal entity is considered a

non-cash award that must be reported on the SEFA. The grantee must report the fair market value at the time of receipt, or the assessed value provided by the grantor of the non-cash item(s) on the SEFA. *Despite the basis of accounting used by the grantee, non-cash awards are reported in the fiscal year they are received.*

Other Non-cash Assistance

Food stamps, food commodities, vaccines, donated property (including surplus), and other non-cash assistance must be valued at fair market value at the time of receipt or the assessed value provided by the grantor. The notes to the schedule of expenditures of federal awards should disclose the nature of the amounts reported. *Despite the basis of accounting used by the grantee, non-cash awards are reported in the fiscal year they are received.*

Matching/Cost Sharing

The amount of state and/or local funding contributed by the district in the form of matching funds or in-kind match required by the grantor should not be reported on the SEFA.

Program Income

Many grantees earn program income while administering federal programs or projects. For most programs, the receipt or use of program income is reported on the SEFA in the period the expenditure occurs in accordance with the basis of accounting. However, some federal agencies differ on the treatment of program income on the SEFA. Therefore, it is recommended that the district consult with the grantor about how it requires the program income to be reported. A note disclosure regarding the inclusion of expenditures from program income is recommended. Note: If the district has received written approval to use program income as match/cost sharing, it is not reported on the SEFA.

FEMA Disaster Assistance – CFDA 97.036

Disaster assistance awards are made based upon a Project Worksheet (PW) and are classified by FEMA as either a “small” or “large” project according to the cost of the eligible work for the project. The thresholds for project costs can be found in the Compliance Supplement Part 4.

Some grantees might experience a long delay from the time they incur costs to recover from a disaster and the date they actually are approved to receive federal disaster relief funding. In the Compliance Supplement to the Uniform Guidance (2 CFR Part 200 Appendix XI), FEMA has stated that for purposes of recording expenditures of federal Disaster Grants (CFDA 97.036 – IV. Other Information) on the Schedule of Expenditures of Federal Awards (SEFA):

Non-Federal entities must record expenditures on the SEFA when: (1) FEMA has approved the non-Federal entity’s Project Worksheet (PW), and (2) the non-Federal entity has incurred the eligible expenditures. Federal awards expended in years subsequent to the fiscal year in which the PW is approved are to be recorded on the non-Federal entity’s SEFA in those subsequent years.

For example,

1. *If FEMA approves the PW in the non-Federal entity's fiscal year 2020 and eligible expenditures are incurred in the non-Federal entity's fiscal year 2021, the non-Federal entity records the eligible expenditures in its fiscal year 2021 SEFA.*
2. *If the non-Federal entity incurs eligible expenditures in its fiscal year 2020 and FEMA approves the non-Federal entity's PW in the non-Federal entity's fiscal year 2021, the non-Federal entity records the eligible expenditures in its fiscal year 2021 SEFA with a footnote that discloses the amount included on the SEFA that was incurred in a prior year.*

Disbursements to Subrecipients

Per 2 CFR §200.502, "the determination of when a Federal award is expended must be based on when the activity related to the Federal award occurs. Generally, the activity pertains to events that require the non-Federal entity to comply with Federal statutes, regulations, and the terms and conditions of Federal awards, such as...the disbursement of funds to subrecipients..." *Federal funds are determined to be expended when the organization becomes obligated to the subrecipient for payment. Generally, that is when the payment is made to the subrecipient.*

Valuation of Federal Loans

Use the following guidelines to calculate the value of *federal awards expended* under loan programs:

- (1) Amount of new loans made or received during the fiscal year, plus
- (2) Beginning of the audit period balance of loans from previous years for which the federal government imposes *continuing compliance requirements* (see questions 2 and 6 below regarding *continuing compliance requirements*), plus
- (3) Any interest subsidy, cash, or administrative cost allowance received.

See Frequently Asked Questions, beginning on page 11-9 below.

SEFA PREPARER INSTRUCTIONS

As noted above, the SEFA must be submitted via the Online Filing option on the State Auditor's website at: [SAO](#). Districts are **required** to update any incorrect financial data submitted on this schedule. The requirement applies to all errors found prior to or during an audit. For questions and/or support e-mail the SAO Client HelpDesk through our [Online Services](#).

The following are detailed instructions for each column of a completed schedule (the finished product) in accordance with 2 CFR Section 200.510(b). An example of a completed schedule follows the instructions. Instructions for using the online filing template are also found below.

- Column 1 Provide the name of the federal grantor agency or organization (for example, the federal grantor for Title I, Part A (CFDA 84.010) is the U.S. Department of Education). If the district receives federal funds as a pass-through award, identify the pass-through agency (for example, OSPI, DSHS, ESD 121, Spokane County, etc.) Please clearly distinguish between federal agencies and state agencies with similar names or initials. Subtotals should be included for each federal agency.
- Column 2 List individual federal programs by federal agency. Provide the **official name** of the federal award (please avoid nicknames). A list of official federal program titles can be obtained from Assistance Listings at sam.gov.

As noted above, COVID-19 expenditures must be reported on a separate line by CFDA number with "COVID-19" as a prefix to the program name, including new COVID-19 only programs, such as the Education Stabilization Fund (ESF) 84.425.

IMPORTANT NOTE: for federal programs included in a **cluster of programs**, provide the **official cluster name** (e.g., Child Nutrition Cluster) regardless of whether the expenditures were incurred under only one program or multiple programs within the cluster, **list individual federal programs** within a cluster of programs (e.g. School Breakfast Program, National School Lunch Program, Special Milk Program for Children, Summer Food Service Program for Children) and **provide a total for the cluster** (see the example SEFA below). A listing of programs included in a cluster can be found in the OMB Compliance Supplement, Part 5. Note the Compliance Supplement is updated annually, including the list of clusters found in Part 5. Also, it is important to consult the applicable Compliance Supplement (e.g., for audits of fiscal years beginning after June 30, 2020, consult the [2021 Compliance Supplement](#)).

Note that for the ESF CFDA 84.425, even though it is made up of multiple subprograms identified with alpha characters, it is not considered a cluster. However, if reporting more than one subprogram, a total for the ESF in its entirety must be provided (see SEFA example below).

- Column 3 List the applicable CFDA number for each award. This is a five digit (XX.XXX) identification number assigned by the federal government and published in Assistance Listings at SAM.gov. This number must be provided for all federal awards received either directly from a federal agency or indirectly through a state agency or local government.

For the ESF CFDA 84.425, do not add the alpha character in this column. See below for how to identify the individual subprograms by alpha character.

Every effort should be made to obtain CFDA numbers. Awarding agencies are required to provide the CFDA number when making an award, however if one was not

provided, research the program before the district concludes a CFDA number does not exist. Steps to take:

- Contact the grantor.
- Research the (Assistance Listings Catalog of Federal Domestic Assistance).
- Contact the [local audit team](#).
- Submit a question to the [SAO Client HelpDesk](#).

Follow the guidance below if, after researching the number, the district concludes that a CFDA number does not exist or is unknown.

In the first two spaces enter the Federal Agency's two-digit prefix (see list of agencies on page 18 below.)

Follow the two-digit prefix with the letter "U", for unknown, followed by a two-digit number starting with "01".

Example: The first Federal program with an unknown three-digit extension would be U01 for all award lines associated with that program, the second would be U02, and so on.

Note: The two-digit number can start over for each Federal Agency or continue throughout the remainder of the data collection form.

Column 4 Use this column to report the identifying number assigned by the pass-through entity, such as the contract, grant, or award number. This identification number is **required** to be reported (2 CFR Section 200.510(b)(2)). If an identification number is not available, or one was not provided in the awarding documents, write "N/A".

For the ESF CFDA 84.425, including all subprograms, such as GEER 84.425C and ESSER 84.425D, the Department of Education requires the identification of the subprogram in this column as a prefix to the other award number issued by the pass-through agency (as applicable). See below for SEFA example and above for list of all subprograms.

Use the following columns to report current year expenditures. See requirements for valuing loans and noncash assistance above.

Column 5 Enter the amount of expenditures for federal assistance received as a pass-through award from a state agency, local government, etc. When calculating the amount expended for each program, be sure to include both direct costs and indirect costs. If the district made a subaward to another entity, disbursements to subrecipients should also be reported as expenditures in this column.

Column 6 Enter the amount of expenditures for assistance received directly from a federal agency. When calculating the amount expended for each program, be sure to include both direct costs and indirect costs. If the district made a subaward to another entity, disbursements to subrecipients should also be reported as expenditures in this column.

NOTE: If the district receives an award under the same CFDA number from multiple grantors, the SEFA should have a subtotal for that CFDA number showing the total amount received from all sources.

Column 7 Enter the combined total of all federal expenditures from pass-through and direct awards by CFDA number.

NOTE: Any amounts your district passes through (i.e., a subgrant) to other entities are considered expenditures. Consequently, the total amount expended for a particular federal award includes all amounts expended by your district and any amounts awarded and disbursed to other entities. See examples in the Frequently Asked Questions beginning on page 11-11.

Column 8 Use this column to report the total amount of expenditures provided to subrecipients from each federal award. The Uniform Guidance requires the total amounts provided to subrecipients from each federal award be identified (2 CFR Section 200.510(b)(4)). *This is an informational column that shows how much of the total expenditures reported in columns 5 or 6 were passed on to another entity.*

Column 9 If applicable, enter the reference number that corresponds with the "Notes to the Schedule of Expenditures of Federal Awards."

SAO's Online SEFA Template

The template for Online Filing is available on the SAO's website page, BARS Reporting Templates. When using the Online Filing option, the system will create the Schedule based on data provided by the local government on the template. Instructions for the template are as follows:

Column A: Enter the CFDA number. If unknown or does not exist, follow the detailed instructions above in Column 3.

Column B: Enter "Yes" if these are COVID-19 expenditures. As noted above, COVID-19 expenditures must be reported separately by CFDA number. If these are not COVID-19 expenditures, please leave this column blank.

Column C: This will pre-populate the federal agency name from Assistance Listings ([SAM.gov](https://www.sam.gov)). If the CFDA number is unknown or doesn't exist, add the federal agency name.

Column D: This will pre-populate the federal program name from Assistance Listings ([SAM.gov](https://www.sam.gov)). If the CFDA number is unknown or doesn't exist, add the federal program name.

Column E: Enter the name of the pass-through agency for indirect awards. If there is no pass-through agency, leave this field blank.

Column F: Add the other award identification number. Refer to detailed instructions above, including instruction for the Education Stabilization Fund. If there is no pass-through agency, leave this field blank.

Column G: Check if this award is research and development (R&D).

Column H: Enter the total federal awards expended. Refer to detailed instructions above for calculating the total.

Column I: Of the total amount of federal awards expended, report how much of that was passed on to subrecipients.

Column J: Add any applicable footnote reference.

See example below of the final version of the Schedule of Expenditures of Federal Awards.

Notes to the Schedule

Please be advised the order of the notes changed to correspond to the Federal Audit Clearinghouse Data Collection Form (SF-SAC). Please follow the same order, as applicable. Note examples are provided later in this chapter, beginning on page 11-15.

REQUIRED NOTE 1 (per 2 CFR Section 200.510(b)(6)), the notes to the schedule must disclose the basis of accounting and any other significant accounting policies used in preparing the schedule. This includes reconciling any difference between the amounts shown on the schedule and the underlying amounts reflected in the district's accounting system.

REQUIRED NOTE 2 (per 2 CFR Section 200.510(b)(6)), the notes must disclose whether or not the district elected to use the 10% de minimis cost rate as covered in 2 CFR Section 200.414 Indirect (F&A) costs.

REQUIRED NOTE 3 IF APPLICABLE, if applicable for loans or loan guarantee programs described in 2 CFR §200.502, Basis for determining federal awards expended paragraph (b), 2 CFR §200.510(b)(5) requires the notes to identify the balances outstanding at the end of the audit period. This is in addition to including the total federal awards expended for loan or loan guarantee programs reported in the Schedule in accordance with 2 CFR §200.502(b).

OPTIONAL, BUT RECOMMENDED – provide any information that may be useful to the reader such as the method used to value commodities or other non-cash assistance such as property or vaccines, and any other information necessary to reconcile the amount reported to the district's accounting records.

FREQUENTLY ASKED QUESTIONS

Question 1: When do I report the loan on my SEFA?

Answer: Uniform Guidance: 2 CFR §200.502, and guidance from the AICPA state the loan is considered expended “when the loan proceeds are used”.

- Reimbursement Basis: Most loans are funded on a reimbursement basis where the borrower incurs program-related costs and then makes a request to the lender for the loan proceeds. In this case, report the amount expended during the year for which the district will seek loan funding.
- Loan Advances: Some loans are made in advance of any project-related expenditures. Because the federal government is at risk for these loans, the total proceeds received should be reported on the SEFA even if the district has not spent all the funding. Contact the lender to determine if it requires the full amount of proceeds to be reported in the year of receipt.
- Revolving Loans. If the district receives federal funds and then makes a loan to another party, report the amount of loans the district made during the year. (Refer to additional guidance on revolving loan funds below).

Question 2: What is a continuing compliance requirement?

Answer: The district is considered to have a *continuing compliance requirement* if the lender continues to impose a requirement over the outstanding loan balance in any one of the following 12 areas in years following receipt of the loan:

1. Activities Allowed or Unallowed
2. Allowable Costs/Cost Principles
3. Cash Management
4. Eligibility
5. Equipment and Real Property Management
6. Matching, Level of Effort, Earmarking
7. Period of Performance of Federal Funds
8. Procurement and Suspension and Debarment
9. Program Income
10. Reporting
11. Subrecipient Monitoring
12. Grant-Specific Special Tests and Provisions

Question 3: If my project takes several years to complete, will I have continuing requirements throughout the duration of the project until it is complete?

Answer: Most likely. For example, many lenders will set aside a portion of the funding until all inspections are made and all supporting documentation encompassing the entire project is submitted and approved. Consult with the lender about its expectations over reporting loans for projects that span multiple years.

Question 4: How do I determine the amount of any interest subsidy I am receiving?

Answer: The OMB has not issued any official guidance on this topic. Typically, an interest subsidy means the federal government is paying or waiving a portion of the interest cost that would ordinarily have to be paid by the borrower. Consult with the lender to determine if any portion of interest is being subsidized.

Question 5: Are interest subsidies from Build America Bonds reported on the SEFA?

Answer: No. The OMB has excluded Build American Bonds from single audits.

Question 6: What if my project is complete and there are no requirements other than to repay the loan?

Answer: If the laws, regulations, and the provisions of contracts or grant agreements pertaining to the loan impose no continuing compliance requirements other than to repay the loan, the loan does not have to be reported on the SEFA.

Question 7: What if our district makes a loan to another entity or program participant?

Answer: Report the amount of loans made during the year. If the district administers a **revolving loan program** where federal funds are lent to third parties, repaid, and then lent to again to other parties, the repayment of principal and interest is considered program income (revenues) and loans of such funds to eligible recipients are considered expenditures. For purposes of SEFA presentation, report the amount of loans the district made during the year. This includes all loans that are funded by the original grant and program income. **However, be sure to check the terms of the grant award and discuss with the grantor** because some federal grantors have different rules for presenting revolving loans on the SEFA. For example, the Department of Commerce for its Economic Assistance Revolving Loan Fund requires grantees to report the balance of loans outstanding at year-end, instead of the amounts lent. Similarly, the Department of Education requires colleges and universities to report the balance of their Perkins loan fund on the SEFA in addition to amounts lent during the year. In contrast, some federal agencies only require the original loan to be reported and do not treat any subsequent lending as "federal" funds.

Question 8: I have joined a special education consortium through the Educational Service District (ESD) that receives all of my local and federal special education funds (CFDA 84.027 and 84.173). Do I have to report the cost of the federal special education services provided by the ESD on my SEFA?

Answer: Yes, beginning with fiscal year 2008, when it will be required to be reported by the district. LEA's (school districts) are the official grantee and the primary provider of special education. ESD's are service organizations without FTE's and cannot receive funding as a grantee

under IDEA, but can provide special education services. Therefore, in order to properly account for funds received and expended, the school district should consider itself as the grantee and the ESD as a vendor providing services. As a result, each district should report the federal funds expended to support these services on its SEFA. Consult with your ESD on the proper accounting journal entry for this grant. Each school district would then be responsible for monitoring the proper use of these federal funds by the consortium.

Question 9: Do I report Federal Forest funds (Schools and Roads) on the SEFA?

Answer: Yes, report this assistance under CFDA No. 10.665, "Schools and Roads – Grants to States." The federal grantor is the U.S. Department of Agriculture (USDA). The pass-through agency is the Office of State Treasurer.

Question 10: Do I report Medicaid Administrative Claiming reimbursements from the Health Care Authority (HCA) on the SEFA?

Answer: Yes, report this assistance under CFDA No. 93.778. The federal grantor is the U.S. Department of Health and Human Services and the pass-through agency is HCA. You should report the amount claimed for reimbursement during the year on the SEFA, even though you might not receive the payment from HCA until the following fiscal year (some exceptions may apply, consult your grantor with questions).

Question 11: Do I report Medicaid reimbursements received from DSHS for services provided to Medicaid-eligible Special Education students?

Answer: No, these services are considered patient care services and are not subject to audit under Uniform Guidance.

Question 12: Do I report the amount my district sub-grants (pass-through award) to other districts?

Answer: Yes, amounts passed through to other entities are considered expenditures. Consequently, the total amount reported for a particular federal award includes all amounts spent by your district and any amounts awarded to other districts.

Example 1: An ESD provided federal funds to School District A and School District B to purchase computer equipment under a technology grant, and both districts procure and pay for the equipment using the grant funds. The amount paid to each district by the ESD is considered a pass through award. As such, the ESD would report this amount on its Schedule of Expenditures of Federal Awards (SEFA). Further, School Districts A and B would report the amount they spent for the equipment as an expenditure of a pass through award on their SEFAs.

Example 2: An ESD purchases computers, provides training, and awards the computers to participating districts. The title for the equipment transfers to each district, which has the

responsibility for managing and tracking the equipment. Each district would report the receipt of the equipment on its SEFA and the ESD would report the initial cost of purchasing the computers on its SEFA. If the ESD charged a fee to attend the training, and a district paid the fee with federal funds, the district would report the cost of the registration as an expenditure. The ESD would also report the cost of the training (net of the registration fees received) on the SEFA if it was paid with federal funds.

Question 13: Do I report state and local funds spent by our district to supplement federal programs?

Answer: No, report **only** the federal portion.

Question 14: Do I report amounts that we are reimbursed for indirect costs on the SEFA?

Answer: Yes, include direct costs and costs recovered via an indirect cost rate. (However, you do not need to distinguish between direct and indirect costs when reporting the amount spent.)

Question 15: Do Title I "Academic Achievement Awards" or "Distinguished Schools Awards" from OSPI need to be reported on the SEFA?

Answer: No, according to the OSPI Title I office, these special awards are not part of your Title I, Part A allocation and are not considered a federal grant that is required to be included on the SEFA. Please refer all questions to OSPI on the allowable uses of these "awards."

Question 16: Transferability: Can a transfer be made from one federal program to another and how is it reported.

Answer: Yes. Title II, Part A (CFDA #84.367) and Title IV, Part A (CFDA #84.424) awards can be transferred into various programs. District declare their intent to transfer an amount to be utilized on another program. This declaration binds the funds to the recipient program. **NOTE:** Expenditures must be claimed for reimbursement under the original award; however, the District must maintain documentation that demonstrates how the transferred funds have been separately reclassified. Further, expenditures must be reported on the SEFA in the **receiving** program. A footnote showing amounts transferred between programs is encouraged. Please see the transferability grant application (form package 821) in iGrants.

SEFA ILLUSTRATION

The template for Online Filing is available on the SAO's website page, BARS Reporting Templates. When using the Online Filing option, the system will create the Schedule based on data provided by the district on the template. See example below of the final version of the Schedule of Expenditures of Federal Awards.

Administrative, Budgeting and Financial Reporting Handbook

| EXAMPLE SCHOOL DISTRICT SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ending August 31, 20XX | | | | | | | | |
|--|---|-------------|--------------------|--------------------------|--------------------|--------------------|--------------------------------|------|
| Federal Agency (Pass-Through Agency) | Federal Program | CFDA Number | Other Award Number | Expenditures | | | Passed Through to Subrecipient | Note |
| | | | | From Pass-Through Awards | From Direct Awards | Total | | |
| Child Nutrition Cluster | | | | | | | | |
| U.S. Department of Agriculture (via WA State Office of Superintendent of Public Instruction) | School Breakfast Program | 10.553 | WA12345 | \$25,000 | | \$25,000 | | |
| | National School Lunch Program | 10.555 | WA12345 | \$200,000 | | \$200,000 | | |
| | National School Lunch Program | 10.555 | Com12345 | \$15,000 | | \$15,000 | | 5 |
| | Summer Food Service Program for Children | 10.559 | WA1121 | \$10,000 | | \$10,000 | | |
| | COVID-19 Summer Food Service Program for Children | 10.559 | WA1121 | \$100,000 | | \$100,000 | | |
| Total Child Nutrition Cluster | | | | \$350,000 | | \$350,000 | | |
| U.S. Department of Agriculture (via WA State Office of Superintendent of Public Instruction) | Child and Adult Care Food Program | 10.558 | WA9876 | \$100,000 | | \$100,000 | | |
| | COVID-19 Child and Adult Care Food Program | 10.558 | WA9876 | \$100,000 | | \$100,000 | | |
| | Total Child and Adult Care Food Program | | | | \$200,000 | | \$200,000 | |
| Forest Service Schools and Roads Cluster | | | | | | | | |
| U.S. Department of Agriculture (WA State Treasurer) | Schools and Roads – Grants to States | 10.665 | NA | \$25,000 | | 25,000 | | |
| Total Forest Service Schools and Roads Cluster | | | | \$25,000 | | 25,000 | | |
| U.S. Department of Education (via WA State Office of Superintendent of Public Instruction) | Title I Grants to Local Educational Agencies | 84.010 | A12345 | \$400,000 | | \$400,000 | | 6,7 |
| | Migrant Education – State Grant Program | 84.011 | F12345 | \$100,000 | | \$100,000 | \$50,000 | 6 |
| Special Education Cluster | | | | | | | | |
| U.S. Department of Education (via WA State Office of Superintendent of Public Instruction) | Special Education – Grants to States | 84.027 | B12345 | \$400,000 | | \$400,000 | | |
| | Special Education – Preschool Grants | 84.173 | B67890 | \$100,000 | | \$100,000 | | |
| Total Special Education Cluster | | | | \$500,000 | | \$500,000 | | |
| U.S. Department of Education | Impact Aid | 84.041 | C12345 | | \$50,000 | \$50,000 | | |
| U.S. Department of Education (via WA State Office of Superintendent of Public Instruction) | Education for Homeless Children and Youth | 84.196 | D12345 | \$200,000 | | \$200,000 | \$100,000 | |
| | Twenty-First Century Community Learning Centers | 84.287 | G12345 | \$100,000 | | \$100,000 | | 5 |
| | Supporting Effective Instruction State Grant | 84.367 | E12345 | \$200,000 | | \$200,000 | | 7 |
| U.S. Department of Education (via WA State Office of Superintendent of Public Instruction) | COVID-19 Education Stabilization Fund | 84.425 | 84.425C J1234 | \$100,000 | | \$100,000 | | |
| | COVID-19 Education Stabilization Fund | 84.425 | 84.425D K2345 | \$500,000 | | \$500,000 | | |
| U.S. Department of Health and Human Services (via ESD 123.) | Head Start | 93.600 | 10CH002 | \$100,000 | | \$100,000 | | 4 |
| Medicaid Cluster | | | | | | | | |
| U.S. Department of Health and Human Services (WA Healthcare Authority.) | Medicaid Assistance Program | 93.778 | WA12345 | \$10,000 | | \$10,000 | | |
| Total Medicaid Cluster | | | | \$10,000 | | \$10,000 | | |
| TOTAL FEDERAL AWARDS EXPENDED | | | | \$2,785,000 | \$50,000 | \$2,835,000 | \$150,000 | |

The Accompanying Notes to the Schedule of Expenditures of Federal Awards are an Integral Part of this Schedule.

NOTES TO THE SEFA

As noted in the instructions above, please be advised the order of the notes changed to correspond to the Federal Audit Clearinghouse Data Collection Form (SF-SAC). Please follow the same order, as applicable.

Include the following notes to the schedule either as an attachment to the schedule or on the face of the schedule (if space permits). The notes should disclose the basis of accounting, definitions of abbreviations, and any other information that might be needed by the reader. Each district should prepare notes that describe their particular programs and circumstances.

The following notes are considered examples only:

NOTE 1—BASIS OF ACCOUNTING

This Schedule is prepared on the same basis of accounting as the *(district)*'s financial statements (or if other basis, describe). The *(district)* uses the *(cash/modified accrual/accrual)* basis of accounting. Expenditures represent only the federally funded portions of the program. District records should be consulted to determine amounts expended or matched from non-federal sources.

NOTE 2—FEDERAL DE MINIMIS INDIRECT RATE

The *(district)* has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. The *(district)* used the federal (restricted/unrestricted) rate of _____%.

[or]

The *(district)* has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3—FEDERAL LOANS *If the District has a federal loan it is required to report, report them using Note 3.*

The *(district)* was approved by (awarding agency) to receive a loan totaling \$___ to _____. The amount listed for this loan includes the beginning of the period loan balance plus proceeds used during the year. The balance owing at the end of the period is \$_____.

NOTE 4—PROGRAM COSTS/MATCHING CONTRIBUTIONS

The amounts shown as current year expenses represent only the federal grant portion of the program costs. Entire program costs, including the *(district)*'s local matching share, may be more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations

Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 5—NONCASH AWARDS

The amount of *(vaccine/dental items/commodities/surplus property/etc.)* reported on the schedule is the value of *(vaccine/dental items/commodities/surplus property/etc.)* distributed by the *(district)* during the current year and priced as prescribed by _____.

NOTE 6—SCHOOLWIDE PROGRAMS

The *(district)* operates a “schoolwide program” in three elementary buildings. Using federal funding, schoolwide programs are designed to upgrade an entire educational program within a school for all students, rather than limit services to certain targeted students. The following federal program amounts were expended by the *(district)* in its schoolwide program: Title I (84.010) *(\$ dollar amount)*; Migrant Education (84.011) *(\$ dollar amount)*.

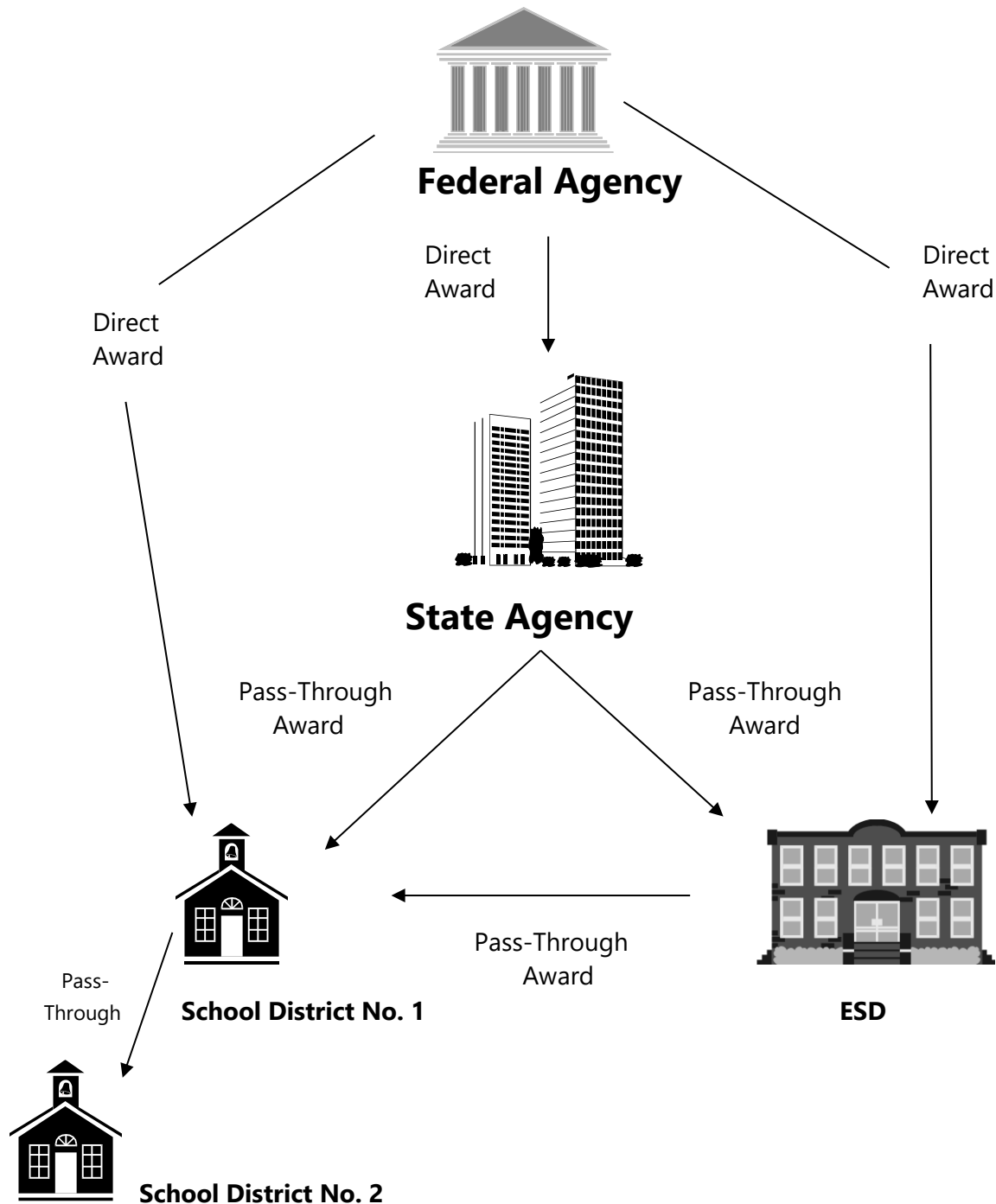
NOTE 7—TRANSFERABILITY

As allowed by federal regulations, the *(district)* elected to transfer program funds. The district expended *(\$ dollar amount)* from its *(name of program from which funds were transferred out, such as Title II, Part A Supporting Effective Instruction State Grants (84.367))* on allowable activities of the *(name of program to which funds were transferred to, such as Title I, Part A Grants to Local Educational Agencies (84.010))*. This amount is reflected in the expenditures of *(name of program from which funds were transferred to, such as Title I, Part A Grants to Local Educational Agencies (84.010.))*

NOTE 8—SMALL RURAL SCHOOLS ACHIEVEMENT (SRSA)

As allowed by federal regulations, the *(district)* expended *(\$ dollar amount)* from its Small Rural Schools Achievement (SRSA) Alternative Uses of Funds Program (84.358) for activities of the Student Support and Academic Achievement Enrichment Program (84.424) *(or name of other applicable program)*. This amount is reflected in the expenditures of 84.424 *(or CFDA of other applicable program)*.

ILLUSTRATION OF DIRECT AND PASS-THROUGH AWARDS FROM THE FEDERAL GOVERNMENT



FEDERAL AGENCY TWO-DIGIT PREFIX LIST

(Use the following list when developing a CFDA number for a grant that does not have an official CFDA number.)

| | |
|---|---|
| 01* African Development Foundation | 47 National Science Foundation |
| 04* Inter-American Foundation | 57 Railroad Retirement Board |
| 07* Office of National Drug Control Policy | 58 Securities and Exchange Commission |
| 08* Peace Corps | 59 Small Business Administration |
| 09* Legal Services Corporation | 60 Smithsonian Institution |
| 10 Department of Agriculture | 61* International Trade Commission |
| 11 Department of Commerce | 62 Tennessee Valley Authority |
| 12 Department of Defense | 64 Department of Veterans Affairs |
| 13 Central Intelligence Agency | 66 Environmental Protection Agency |
| 14 Department of Housing and Urban Development | 68 National Gallery of Art |
| 15 Department of Interior | 70 Overseas Private Investment Corporation |
| 16 Department of Justice | 77 Nuclear Regulatory Commission |
| 17 Department of Labor | 78 Commodity Futures Trading Commission |
| 18 Federal Reserve System | 81 Department of Energy |
| 19 Department of State | 84 Department of Education |
| 20 Department of Transportation | 85 Scholarship Foundations |
| 21 Department of the Treasury | 86 Pension Benefit Guaranty Corporation |
| 23 Appalachian Regional Commission | 87 Consumer Product Safety Commission |
| 27 Office of Personnel Management | 88 Architectural & Transportation Barriers Compliance Board |
| 29 Commission on Civil Rights | 89 National Archives & Records Administration |
| 30 Equal Employment Opportunity Commission | 90 Delta Regional Authority |
| 32 Federal Communications Commission | 90 Denali Commission |
| 33 Federal Maritime Commission | 90 Election Assistance Commission |
| 34 Federal Mediation and Conciliation Service | 90 Japan – U.S. Friendship Commission |
| 36 Federal Trade Commission | 91 United States Institute of Peace |
| 39 General Services Administration | 92 National Council on Disability |
| 40 Government Printing Office | 93 Department of Health and Human Services |
| 42 Library of Congress | 94 Corporation for National and Community Service |
| 43 National Aeronautics & Space Administration | 96 Social Security Administration |
| 44 National Credit Union Administration | 97 Department of Homeland Security |
| 45 National Foundation on the Arts and the Humanities | 98 U.S. Agency for International Development |
| 46 National Labor Relations Board | 99* Miscellaneous |

* Note: These prefixes are not assigned by the Catalog of Federal Domestic Assistance and are only used for OMB Uniform Guidance reporting purposes only.



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