Presentations on Schools' Schedule of Expenditures of Federal Awards (SEFA)[1]

This was prepared assuming the SEFA is prepared on a cash basis.

Transaction	Presentation on SEFA	Related Footnote to SEFA	Source
Refund of money (sending money back) to the Ohio Department of Education and Workforce (DEW) after expiration of period of availability.	Do not report with SEFA expenditures. Previously reported as a negative receipt, however, receipts are no longer required to be reported on the SEFA.	Not Applicable	Per discussions with DEW.
Budget amendments to reallocate money from one Federal program to another and funds transferred from one program to another. See *Transferability* section in Federal Award Compliance and Control Records (FACCRs) for the Federal programs to which this applies, Assistance Listing Number (AL #) 84.367 and AL #84.424.	Record under the program and AL # authorized to disburse the funds as a result of the budget allocation or fund transfer. Therefore, expenditures should be included in the audit universe and total expenditures of the receiving program.	A footnote disclosing the amounts transferred between the programs is encouraged.	Per Office of Management and Budget (OMB) Compliance Supplement Part 4 Department of Education, Cross Cutting Requirements.
Transfers between special cost centers due to DEW administrative action (for example, carry-over of unspent funds to succeeding year).	Record under the new special cost center authorized to disburse the funds.	Footnote disclosing the amounts carried or transferred over to succeeding year is encouraged.	Per discussions with DEW.
Liquidation of prior year obligations (encumbered in prior year, paid in current year).	Report as expenditures of the program year to which the expenditure was obligated.	Not Applicable	Per discussions with DEW.
Rebate or refund from a vendor after the grant period has expired.	Per 2 Code of Federal Regulations (CFR) 200.406, applicable credits must be credited to the Federal award either as a cost reduction or cash refund, as appropriate. DEW Grants Management Guidance 2014-001 states a district may credit those funds to the funds where the purchase was made as a cost reduction or cash refund and they must be expended within 90 days.	Include footnote to SEFA disclosing amount of refund or rebate, if material.	Per 2 CFR 200.406 and DEW Grants Management Guidance 2014-001.

[1] Updated June 2026 for accessibility. Updates not marked.

Uniform Guidance has established other requirements for the Schedule of Expenditures of Federal Awards and the Notes to the Schedule of Expenditures of Federal Awards. We recommend using the example shells, as well as the SEFA Completeness Guide, available on the Single Audit Practice Aids page of the Ohio Auditor of State website during the preparation process to help ensure completeness.