Schedule of Federal Award Expenditures (SEFA) Completeness

This document does not include all Federal programs an entity might report; rather it contains the SEFA reporting information from each FACCRS prepared by CFAE. This document is updated on a regular basis as the FACCRs are updated.

This information is sorted by CFDA number and bookmarked.

AOS Auditors: In addition to the documentation in this file, please review the guidance and test the SEFA Completeness procedures in TeamMate.

YEAR ENDED:	2020
FEDERAL AWARD NAME:	Guidance for Grants with no CFAE Prepared FACCR

Reporting in the Schedule of Expenditures of Federal Awards

The auditee must prepare a schedule of expenditures of Federal awards for the period covered by their financial statements, which must include the total Federal awards expended as determined in accordance with 2 CFR § 200.502.

Reminder: For reporting purposes on the SEFA, we are looking at when the ***expenditure was MADE*** not when the revenue was received. Additionally, Auditors should be aware of the period in which expenditures are able to be incurred for COVID Programs, as expenditures may have occurred during the fiscal year but not reimbursed until after fiscal year end.

While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately.

At a minimum, per 2 CFR 200.510, the schedule must:

- List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, - list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.

- For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.

- Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.

- Include the total amount provided to subrecipients from each Federal program.

- For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule 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 in the schedule.

- Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in 2 CFR § 200.414 Indirect (F&A) costs.

NOTE – COVID FEDERAL EXPENDITURES:

Auditors should inquire with their entity to determine if the government received Covid-19 Federal Funding.

Expenditures of Covid related funding must be identified on a separate line item with a designation identifying them as Covid. Example:

10.555	National School Lunch Program	$XX,XXX
10.555	Covid-19 National School Lunch Program	$XX,XXX

Additional SEFA and Footnote resources available for AOS Staff in the Audit Employees Briefcase and on the IPA Resource Internet Page:

- Examples SEFA and Footnote shells

(Source: CFAE)

YEAR ENDED:	2020
FEDERAL AWARD NAME:	Child Nutrition Cluster
CFDA#:	#10.553 School Breakfast Program (SBP) #10.555 National School Lunch Program (NSLP) #10.556 Special Milk Program for Children (SMP) #10.559 Summer Food Service Program for Children (SFSP)

This program specific guidance is in addition to the general reporting requirements on page 2.

NOTE: Legacy cash reports are available to schools and their auditors to aid in preparation of the SEFA. A cross walk of Web-GAAP alternatives is located within the Web-GAAP wiki, which can be accessed using the following link: http://gaapwiki.oecn.k12.oh.us/images/1/19/4502Web-GAAPAlternatives.pdf. For AOS Auditors, a link to the entire Web-GAAP wiki is provided on our intranet page under the auditor resources tab. Keep in mind that district use of Web-GAAP is not mandatory and some districts may not utilize these reports. Any SEFA format is acceptable so long as it complies with the requirements above and those of 2 CFR 200.510(b).

(Source: CFAE)

Valuing USDA Donated Foods

The distributing agency or recipient agency must consider the value of USDA donated foods as part of the Nutrition Cluster grants as indicated above. There are two steps in accomplishing this:

1. Determining the quantity of each USDA donated food "expended".

    a. A distributing agency, and a recipient agency in CSFP, TEFAP, or FDPIR, must consider all USDA donated foods distributed or used in a school or fiscal year as expended.

    b. A recipient agency in NSLP, CACFP, or SFSP, or a charitable institution that receives donated foods in accordance with § 250.67, must consider all USDA donated foods received in a school or fiscal year as expended.

2. Assigning value to the quantity of each USDA donated food "expended".

    In accordance with Section 502(g) of the Uniform Guidance (2 CFR 200.502(g)), Federal non-cash assistance, such as USDA donated foods, must be valued at either fair market value (FMV) at the time of receipt, or at the assessed value determined by the Federal agency. Accordingly, for audit purposes, a distributing or recipient agency may use either the FMV of donated foods at the time of their receipt or one of the following donated food valuation methods included in 7 CFR 250.58(e).

    Each distributing or recipient agency must choose a method of valuing donated foods for audit purposes. In most cases, it would probably be easier for a distributing or recipient agency to use one of the options listed in 7 CFR 250.58(e), rather than having to determine the FMV at the time of their receipt. However, in some cases it may be easier to use the FMV. Once a distributing or recipient agency has selected a method of assigning value to donated foods, it must use that method consistently in all of its audit activities, and must maintain a record of the means of valuing donated foods for such purpose.

(Source: USDA Food Distribution National Policy Memorandum FD-104, Revised 12/2/2016)

State of Ohio

- The CATS system is the required system for all schools ordering commodities directly from ODE. Schools receiving commodities through cooperative purchasing groups will not have their activities reflected in CATS. Please refer to the list of schools that participate in a co-op.

- The MR 30 report is no longer available.

- As noted above, schools may select to calculate the FMV of their commodities at the time of receipt, or use the value determined by the Federal agency.

    - If the school participates in the government donated food program, utilizes the CATS system, and uses FMV, you must obtain their support and calculations, and test such.

    - If the school participates in the government donated food program, utilizes the CATS system and used the value determined by the Federal agency, then ODE uses the option "the USDA commodity file cost as of a date specified by the distributing agency" via the CATS system. In February 2014, ODE created a report available in the CATS system to assist clients & auditors in determining this value. The following steps will explain how to obtain this report, as long as the school used the CATS system. The report is available beginning with FY 2013, and will reflect the information in the system at the time the report is generated. Note: Schools that use a consortium must get their information from the consortium.

- In the CATS system, the school can obtain the necessary reports by following these steps.

    - Upon logging into the CATS system, the client should click on "Reports", then "Value of Commodities Offered/Received", then choose your program year, ensure the entity name appears in the "Agency" field and click on "Create Report" – this brings up the "Value of Commodities Offered-Received" report. To obtain the commodity value to report on the Federal Schedule, add the figures under the "Received Entitlement Value" and "Received Bonus Value" columns. (While the "Received Converted Value" column is not currently being utilized, if an amount appears in this column in the future, it would need included as well.)

        o To print this page, click on the drop down arrow next to the words "Select a format", select "pdf" and click the "export" button.

        o If the school participates in the Department of Defense (DoD) Fresh Fruit and Vegetable Program, the Department of Defense (DoD) Fresh Fruit and Vegetable Program entitlement value would be contained within the Received Entitlement Value figure presented on the Value of Commodities Offered-Received report since it has been transferred to the Department of Defense. However, you will need to obtain the school's support for the amount of the Department of Defense (DoD) Fresh Fruit and Vegetable Program entitlement value that was actually used and adjust the Received Entitlement Value by the unused Department of Defense (DoD) Fresh Fruit and Vegetable Program entitlement value portion.

        o If the school participates in the Kosher Food Program, the Kosher Food Program entitlement value is not contained within the Received Entitlement Value figure presented on the Value of Commodities Offered-Received report. Obtain the schools support for the amount of Kosher Food entitlement value used. Add the Kosher Food entitlement value used to the Received Entitlement Value and the Received Bonus Value.

PLEASE NOTE:

- ODE informed us OAKS is not currently assigning pass-through numbers.

- Not all schools receive “bonus commodities”, which are commodities received in addition to their commodity entitlement.

- Processing charges and S&H charges are not included in the values on this report, as they do not get included in the commodities figure on the SEFA. Note for FY 2016, schools using the state commodity system were not charged shipping fees at all because ODE had enough to cover their administrative fees that year – this is determined on a year by year basis.

- Some schools were using the order forms from the CATS system to calculate the commodities figure. Per ODE, this is not correct, as occasionally schools do not receive everything that they order.

(Source: Ohio Department of Education)

CFDA 10.579 Child Nutrition Discretionary Grants Limited Availability program for equipment assistance should be include on the SEFA as a separate program and **not** included in the Child Nutrition Cluster.

(Source: Ohio Department of Education)

Covid-19 Funding

Auditors may see negative amounts under the Nutrition Cluster amounts listed on the State Distribution Transaction Listing. These negatives are due to the reallocation of federal reimbursements due to Covid-19 funding.

ODE has provided us with a detailed spreadsheet for FY20 sorted by CFDA number to enable Entities and Auditors to more accurately determine the amounts that should be reported under each CFDA number and which amounts should be identified in as Covid-a9 funding expenditures/reimbursements.

Some reallocations and reimbursements did not occur until after Fiscal Year end but should be included on the FY20 SEFA as they are FY20 federal expenditures. ODE provided an additional spreadsheet for July-September 2020 detailed and sorted by CFAE number. Not all amounts identified on this supplemental spreadsheet are FY20 expenditures. Auditors will need to review supporting documentation at the individual entities to verify an amount was properly include or excluded from the SEFA for FY20.

(Source: AOS CFAE and ODE)

YEAR ENDED:	2020
FEDERAL AWARD NAME:	Student Financial Assistance Cluster
CFDA#:	#84.007 - Federal Supplemental Educational Opportunity Grants (FSEOG) #84.063 - Federal Pell Grant Program (PELL) #84.268 - Federal Direct Student Loans (DIRECT LOAN)
Note:	The Student Financial Aid Cluster also contains the following programs; however, these are not likely to occur at most local schools. If they occur, they are not likely to be material to the cluster. If you need to test one of the following programs, refer to Part 5 of the OMB Circular Compliance Supplement and AOS Auditors contact CFAE using the FACCR Specialty in Spiceworks (IPA use the FACCR Inbox). #84.033 - Federal Work-Study Program (FWS) #84.038 - Federal Perkins Loans (FPL) – Federal Capital Contributions #84.379 - Teacher Education Assistance For College And Higher Education Grants (TEACH Grants) #84.408 – Postsecondary Education Scholarships for Veteran's Dependents (Iraq and Afghanistan Service Grants) (IASG)) #93.264 – Nurse Faculty Loan Program (NFLP) #93.342 – Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students (HPSL/PCL/LDS) #93.364 - Nursing Student Loans (NSL) #93.925 - Scholarships for Disadvantaged Students (SDS)

This program specific guidance is in addition to the general reporting requirements on page 2.

If the SFA Cluster is part of the major program being audited, both of these loan programs must also be audited as part of the SFA Cluster.

Auditors should note that, even though student loans under the Direct Loan Program (CFDA 84.268) are made to students (not the institution of higher education), under this loan program, auditors must include the value of loans made to students during the audit period as Federal awards expended under the SFA Cluster in the Schedule of Expenditures of Federal Awards (SEFA). (See 2 CFR Section 200.502(c)) Also, if the entity is administering the Federal Perkins Loan (FPL) Program (CFDA 84.038), it retains a Perkins Revolving Loan fund. The entire amount in that fund, including outstanding FPL loans to students, must be included as Federal awards expended in the SEFA.

NOTE: Legacy cash reports are available to schools and their auditors to aid in preparation of the SEFA. A link to the Web-GAAP wiki is provided on our intranet page under the auditor resources tab. Keep in mind that district use of Web-GAAP is not mandatory and some districts may not utilize these reports. Any SEFA format is acceptable so long as it complies with the requirements above and those of 2 CFR Section 200.510(b).

Auditors should refer to AOS Bulletin 2009-002, Reporting Federal Student Loans – Adult Education, for accounting and reporting guidance on the SFA Cluster. While this bulletin references pre-UG guidance instead of UG since those were the requirements in place at the time the bulletin was written; the guidance in still accurate.

(Source: CFAE)

YEAR ENDED:	2020
FEDERAL AWARD NAME:	Title I Grants to Local Educational Agencies
CFDA#:	#84.010

This program specific guidance is in addition to the general reporting requirements on page 2.

NOTE: Legacy cash reports are available to schools and their auditors to aid in preparation of the SEFA. A link to the Web-GAAP wiki is provided on our intranet page under the auditor resources tab. Keep in mind that district use of Web-GAAP is not mandatory and some districts may not utilize these reports. Any SEFA format is acceptable so long as it complies with the requirements above and those of 2 CFR 200.510(b).

(Source: CFAE)

The Ohio Department of Education has been granted a waiver by the US Department of Education which permits a Local Education Agency (LEA) to carryover greater than 15% of Title I funds once every three years (section 1127(b) of the ESEA).

(Source: ODE CCIP note #310- https://ccip.ode.state.oh.us/documentlibrary/ViewDocument.aspx?DocumentKey=78674)

CARES Act provides the following flexibility with regards to Title I, Part A Fiscal Year 2019 Carryovers:

Title I, Part A Carryover limitation for Federal fiscal year (FY) 2019. This waives the requirement that limits a State Education Agency's (SEA) ability to grant to its Local Education Agencies (LEAs) a waiver of the 15 percent Title I, Part A carryover limitation in section 1127(a) more than once every three years.

(Source: ODE CARES Act CCIP Note #432)

Since schoolwide programs are not separate federal programs, as defined in 2 CFR section 200.42, expenditures of federal funds consolidated in schoolwide programs should be included in the audit universe and the total expenditures of the programs from which they originated for purposes of (1) determining Type A programs and (2) completing the SEFA. A footnote showing, by program, amounts consolidated in schoolwide programs is encouraged.

(Source: 2020 OMB Compliance Supplement Department of Education Crosscutting Procedures)

Transferability

Expenditures of funds transferred from one program to another should be included in the total expenditures of the receiving program for purposes of (1) determining Major programs and (2) completing the SEFA.

(Source: CFAE)

YEAR ENDED:	2020
FEDERAL AWARD NAME:	Special Education Cluster (IDEA)
CFDA#:	#84.027 Special Education – Grants to States (IDEA, Part B) #84.027A Special Education – 6B IDEA Restoration #84.173 Special Education – Preschool Grants (IDEA Preschool) #84.173A Special Education – Preschool Restoration

This program specific guidance is in addition to the general reporting requirements on page 2.

- However, ODE informed us OAKS is not currently assigning pass-through numbers. Because ODE may reinstate pass-through numbers in the future, we suggest districts continue to create special cost centers within their funds to separately summarize amounts for each fiscal year.

(Source: ODE)

NOTE: Legacy cash reports are available to schools and their auditors to aid in preparation of the SEFA. A link to the Web-GAAP wiki is provided on our intranet page under the auditor resources tab. Keep in mind that district use of Web-GAAP is not mandatory and some districts may not utilize these reports. Any SEFA format is acceptable so long as it complies with the requirements above and those of 2 CFR 200.510(b).

(Source: AOS CFAE)

6B IDEA Restoration and Preschool Restoration:

ODE has revised the IDEA-B 611 school-age and IDEA-B 619 preschool allocation methodology to be in compliance with federal regulations. LEAs that received underpayments in prior years will receive additional restorative funds in a new CCIP funding application in SFY 2019 and/or SFY 2020.

The Restoration funds should be included as part of the Special Education Cluster on the Federal Schedule.

(Source: ODE)

Additional information about Parent Mentor projects can be located at the following website: http://www.ocecd.org/ParentMentorsofOhio.aspx .

The Office for Exceptional Children, Resource Management Section has provided a listing of the FY20 Project funds recipients (See Excel Spreadsheet linked below), showing the fiscal and contact information for each entity that was awarded Parent Mentor Project funds.

The Excel Spreadsheet distinguishes between entities that received Parent Mentor Project funds through the State GRF funds or through Federal Flow-through funds.

(Source: Ohio Department of Education Office for Exceptional Children / e-mail from Joe Petrarca

YEAR ENDED:	2020
FEDERAL AWARD NAME:	Career and Technical Education – Basic Grants to States (Perkins V)
CFDA#:	#84.048

This program specific guidance is in addition to the general reporting requirements on page 2.

- However, ODE informed us OAKS is not currently assigning pass-through numbers. Because ODE may reinstate pass-through numbers in the future, we suggest districts continue to create special cost centers within their funds to separately summarize amounts for each fiscal year.

(Source: ODE)

NOTE: Legacy cash reports are available to schools and their auditors to aid in preparation of the SEFA. A link to the Web-GAAP wiki is provided on our intranet page under the auditor resources tab. Keep in mind that district use of Web-GAAP is not mandatory and some districts may not utilize these reports. Any SEFA format is acceptable so long as it complies with the requirements above and those of 2 CFR 200.510(b).

(Source: CFAE

YEAR ENDED:	2020
FEDERAL AWARD NAME:	Charter Schools
CFDA#:	#84.282A

NOTE: This program does not currently have a CFAE-prepared FACCR available, however, **it is a Federal Grant program (NOT a state grant)** administered by the U.S. Department of Education and passed through the Ohio Department of Education (ODE) that **should be included in the SEFA for entitles receiving the grant**.

(Source: CFAE)

YEAR ENDED:	2020
FEDERAL AWARD NAME:	Twenty-First Century Community Learning Centers
CFDA#:	#84.287

This program specific guidance is in addition to the general reporting requirements on page 2.

- However, ODE informed us OAKS is not currently assigning pass-through numbers. Because ODE may reinstate pass-through numbers in the future, we suggest districts continue to create special cost centers within their funds to separately summarize amounts for each fiscal year.

(Source: ODE)

Since schoolwide programs are not separate federal programs, as defined in 2 CFR section 200.42, expenditures of federal funds consolidated in schoolwide programs should be included in the audit universe and the total expenditures of the programs from which they originated for purposes of (1) determining Type A programs and (2) completing the SEFA. A footnote showing, by program, amounts consolidated in schoolwide programs is encouraged.

(Source: 2020 OMB Compliance Supplement Department of Education Crosscutting Procedures)

NOTE: Legacy cash reports are available to schools and their auditors to aid in preparation of the SEFA. A link to the Web-GAAP wiki is provided on our intranet page under the auditor resources tab. Keep in mind that district use of Web-GAAP is not mandatory and some districts may not utilize these reports. Any SEFA format is acceptable so long as it complies with the requirements above and those of 2 CFR 200.510(b).

Transferability

Expenditures of funds transferred from one program to another should be included in the total expenditures of the receiving program for purposes of (1) determining Major programs and (2) completing the SEFA.

(Source: CFAE)

YEAR ENDED:	2020
FEDERAL AWARD NAME:	School Improvement Grants/School Quality Improvement Grants
CFDA#:	#84.377

This program specific guidance is in addition to the general reporting requirements on page 2.

Funds under the previous School Improvement Grant awarded by USDOE should be shown as a separate award under CFDA 84.377A. These expenditures may still be seen in FY20 and FY21.

Under ESSA, School Improvement Grants are not reported as a separate program and are included as a set-aside in Title I.

(Source: ODE)

YEAR ENDED:	2020
FEDERAL AWARD NAME:	Supporting Effective Instruction State Grants
CFDA#:	#84.367

This program specific guidance is in addition to the general reporting requirements on page 2.

Funds under the Small, Rural School Achievement (SRSA) Program (CFDA 84.358A) may be used for activities allowed under other programs, including this program Title II, Part A. Expenditures for allowable activities under Title II, Part A from funds awarded for the SRSA Funds Program should be included in the audit universe and total expenditures of CFDA 84.358A (i.e., from the program from which they originated) for purposes of (1) determining Type A programs, and (2) completing the Schedule of Expenditures of Federal Awards (SEFA).

(Source: 2020 OMB Compliance Supplement Department of Education CFDA: 84.367 Supporting Effective Instruction State Grant Procedures)

- However, ODE informed us OAKS is not currently assigning pass-through numbers. Because ODE may reinstate pass-through numbers in the future, we suggest districts continue to create special cost centers within their funds to separately summarize amounts for each fiscal year.

(Source: ODE)

Since schoolwide programs are not separate federal programs, as defined in 2 CFR section 200.42, expenditures of federal funds consolidated in schoolwide programs should be included in the audit universe and the total expenditures of the programs from which they originated for purposes of (1) determining Type A programs and (2) completing the SEFA. A footnote showing, by program, amounts consolidated in schoolwide programs is encouraged.

(Source: 2020 OMB Compliance Supplement Department of Education Crosscutting Procedures)

NOTE: Legacy cash reports are available to schools and their auditors to aid in preparation of the SEFA. A link to the Web-GAAP wiki is provided on our intranet page under the auditor resources tab. Keep in mind that district use of Web-GAAP is not mandatory and some districts may not utilize these reports. Any SEFA format is acceptable so long as it complies with the requirements above and those of 2 CFR 200.510(b).

Transferability

Expenditures of funds transferred from one program to another should be included in the total expenditures of the receiving program for purposes of (1) determining Major programs and (2) completing the SEFA.

(Source: CFAE)

YEAR ENDED:	2020
FEDERAL AWARD NAME:	Education Stabilization Fund (ESF) Under the Coronavirus Aid, Relief, and Economic Security Act
CFDA#:	Education Stabilization Fund #84.425C – Governor's Emergency Education Relief Fund #84.425D – Elementary and Secondary School Emergency Relief Fund Higher Education Emergency Relief Fund #84.425E – Student Aid Portion #84.425F – Institutional Portion
Note:	The Education Stabilization Fund also contains the following programs; however, these are not likely to occur at most local schools. If they occur, they are not likely to be material. If you need to test one of the following programs, refer to the Addendum of the OMB Circular Compliance Supplement and AOS Auditors contact CFAE using the FACCR Specialty in Spiceworks (IPA use the FACCR Inbox). #84.425A – Education Stabilization Fund – State Educational Agency (Outlying Areas) #84.425H – Education Stabilization Fund – Governors (Outlying Areas) #84.425J – Historically Black Colleges and Universities (HBCUs) #84.425K – Tribally Controlled Colleges and Universities (TCCUs) #84.425L – Minority Service Institutions (MSIs) #84.425M – Strengthening Institutions Program (SIP) #84.425N – Fund for the Improvement of Post Secondary Education (FIPSE) Formula Grant #84.425P - Institutional Resilience and Expanded Postsecondary Opportunity (IREPO) competitive grant program

This program specific guidance is in addition to the general reporting requirements on page 2.

ESF is one program broken down into lettered pieces. Each lettered portion of the expenditures should be listed on the SEFA and then a total for the program as a whole. The program as a whole, including all its parts, should be treated as a single program for reporting purposes and major program determinations under CFDA Number 84.425.

This program is NOT a Cluster and should not be labeled as such on the SEFA of the DCF.

(Source: CFAE)