

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 Assistance Listing (previously known as 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.

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|----------------------------|---|
| YEAR ENDED: | 2021 |
| 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-19 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 Assistance Listing number or other identifying number when the Assistance Listing 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. Additional COVID-19 resources, including the CARES Act and Federal Assistance Spreadsheet, is available at https://ohioauditor.gov/resources/COVID19_assistance.html.

Expenditures of COVID-19 related funding must be identified on a separate line item with a designation identifying them as Covid-19 Funding. Example:

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

SEFA and Footnote resources are available for AOS Staff in the Audit Employees Briefcase and on the [IPA Resource Internet Page](#), including SEFA and Footnote shells.

(Source: CFAE)

| | |
|------------------------------|---|
| YEAR ENDED: | 2021 |
| FEDERAL AWARD NAME: | Child Nutrition Cluster |
| Assistance Listing #: | #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) #10.579 Child Nutrition Discretionary Grants Limited Availability |

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.)
 - To print this page, click on the drop down arrow next to the words “Select a format”, select “pdf” and click the “export” button.
 - 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.
 - If the school previously participated 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 that USDA discontinued support of the Kosher Food Program in 2020.

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 as of 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)

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 provided us with a detailed [spreadsheet for FY21](#) sorted by Assistance Listing number to enable Entities and Auditors to more accurately determine the amounts that should be reported under each Assistance Listing number and which amounts should be identified in the SEFA as Covid-19 funding expenditures/reimbursements. The Grant ID identifies the program under which the payment should be reported.

Some FY20 reallocations and reimbursements did not occur until after FY20 Fiscal Year end but should have been included on the FY20 SEFA as they were related to FY20 federal expenditures. ODE provided an additional [spreadsheet for July-September 2020](#) detailed and sorted by Assistance Listing 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 included or excluded from the SEFA for FY20 and verify those amounts aren't improperly included on the FY21 SEFA

ODE will not be providing a spreadsheet for July – September 2021 as ODE does not anticipate negative adjustments subsequent to fiscal year 2021 year-end.

Due in large part to the impact of the COVID-19 pandemic, some schools may have Federal receipts in excess of total food service expenditures for fiscal year 2021. Reported SEFA expenditures are limited to actual expenditures plus commodities. For entities that received COVID-19 funding for Child Nutrition Cluster, it should be assumed that receipts are spent on a first in – first out basis. Clients and auditors should track the receipts carried into the subsequent fiscal year and report on the subsequent SEFA accordingly.

(Source: [AOS CFAE](#) and [ODE](#))

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|------------------------------|--------------------------|
| YEAR ENDED: | 2021 |
| FEDERAL AWARD NAME: | Coronavirus Relief Funds |
| Assistance Listing #: | 21.019 |

Many entities are designing and implementing programs to share CRF funding with other governments, small businesses, not-for-profits, etc. in order to assist with relief efforts in areas with the most need. Additional information regarding the sources of CRF funding can be found here - https://ohioauditor.gov/resources/covid19/CRF_Flowcharts_Funding.pdf.

While funding for CRF via House Bills 481 and 614 were distributed to local governments through the County Auditor/Fiscal Officer, the County is NOT considered a pass-through entity in these situations and the disbursements to local governments should NOT be reported on a County SEFA. Example SEFAs for small governments (Townships, Villages, and Libraries) are provided at https://ohioauditor.gov/resources/covid19/Small_Govt_Example_SEFAs.pdf.

Since the various sources of the CRF program are all part of the Assistance Listing #21.019 and are all treated as one program for major program determination, only one opinion on compliance will be issued using the results of testing in the FACCR.

Subrecipients, Contractors, and Beneficiaries:

Auditors must carefully consider the Coronavirus Relief Fund (CRF) agreements in regards to treatment for SEFA reporting, including evidence indicating subrecipient, contractor, and/or beneficiary relationships between governments.

[2 CFR 200.331](#) includes guidance related to Subrecipients and Contractors in (a) and (b), respectively. Additionally, this section of the UG clarifies “the pass-through entity must make case-by-case determinations whether each agreement it makes for the disbursement of Federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor.” However, the UG additionally notes, “In determining whether an agreement between a pass-through entity and another non-Federal entity casts the latter as a subrecipient or a contractor, the substance of the relationship is more important than the form of the agreement.”

Furthermore, the CARES Act through CRF funding has introduced the concept of organizations as “beneficiaries” in addition to the two categories above. While not addressed in UG, the U.S. Department of the Treasury’s Coronavirus Relief Fund Guidance as published in the Federal Register on January 15, 2021 contains the following in section B. Questions Related to Administration of Fund Payments:

13. What are the differences between a subrecipient and a beneficiary under the Fund for purposes of the Single Audit Act and 2 CFR part 200, subpart F regarding audit requirements?

The Single Audit Act and 2 CFR part 200, subpart F regarding audit requirements apply to any non-federal entity, as defined in 2 CFR 200.69, that receives payments from the Fund in the amount of \$750,000 or more. Nonfederal entities include subrecipients of payments from the Fund, including recipients of transfers from a State, territory, local government, or tribal government that received a payment directly from Treasury. However, subrecipients would not include individuals and organizations (e.g., businesses, non-profits, or educational institutions) that are beneficiaries of an assistance program established using payments from the Fund. The Single Audit Act and 2 CFR part 200, subpart F regarding audit requirements do not apply to beneficiaries.

Unlike subrecipient payments which are recorded in a separate column on the SEFA, payments to contractors and beneficiaries are NOT reported separately on the SEFA but should be reported as expenditures of the non-federal entity making those disbursements. Auditors should evaluate these relationships carefully when considering expenditures reported on the SEFA.

Timing of Reporting Expenditures

As a general rule, expenditures should be recognized on the SEFA in the year they are incurred (i.e., when the underlying goods received and/or services rendered) regardless of when they are eventually reimbursed. Encumbrances do not count as expenditures since the goods have not been received yet and the services not rendered. Whether local governments should report the expenditure at the time of obligation or time of cash payment is dictated by the accounting basis the local government uses to prepare its SEFA. Most local governments prepare their SEFA on the cash basis of accounting. If cash basis is used, the SEFA should recognize the expenditure when the cash payment is made.

Additional SEFA Reporting Details

On June 18, 2020, OMB issued Memo 20-26 which states all recipients and subrecipients must separately identify the COVID-19 Emergency expenditures on the SEFA and any audit report findings. While the guidance from OMB does not specifically illustrate how this identification must be presented, the following is a possible example:

| Program Title/Project Number/Subrecipient Name | Grant/Project Number | CFDA Number | Awards Amount | Expenditures |
|---|----------------------|-------------|---------------|--------------|
| Clusters: | | | | |
| Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the State Department of Education: | | | | |
| Noncash Assistance (Commodities) - | | | | |
| National Lunch Program Bonus Commodities 2019-20 | N/A | 10.555 | \$ 93,034 | \$ 93,034 |
| Cash Assistance: | | | | |
| National School Lunch Program 2018-19 | 191960 | 10.555 | 752,609 | 89,674 |
| National School Lunch Program 2019-20 | 201960 | 10.555 | 447,046 | 447,245 |
| COVID-19 - Unanticipated School Closures 2019-20 | 200902 | 10.555 | 313,953 | 313,953 |
| National School Lunch Program (incl. commodities) Subtotal | | 10.555 | 1,606,642 | 943,906 |
| National School Breakfast Program Subtotal | | 10.553 | 645,112 | 291,157 |
| Summer Food Service Program Subtotal | | 10.559 | 44,224 | 25,734 |
| Total Child Nutrition Cluster | | | 2,295,978 | 1,260,797 |

Additional SEFA and Footnote resources, including SEFA shells, are available for AOS Staff in the Audit Employees Briefcase and on the [IPA Resource Internet Page](#).

(Source: CFAE)

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|------------------------------|---|
| YEAR ENDED: | 2021 |
| FEDERAL AWARD NAME: | Student Financial Assistance Cluster |
| Assistance Listing #: | #84.007 - Federal Supplemental Educational Opportunity Grants (FSEOG) #84.063 - Federal Pell Grant Program (PELL) #84.268 - Federal Direct Student Loans (DIRECT LOAN) |
| Note: | <p>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).</p> <p>#84.033 - Federal Work-Study Program (FWS)</p> <p>#84.038 - Federal Perkins Loan Program (FPL) – Federal Capital Contributions</p> <p>#84.379 - Teacher Education Assistance For College And Higher Education Grants (TEACH Grants)</p> <p>#84.408 – Postsecondary Education Scholarships for Veteran’s Dependents (Iraq and Afghanistan Service Grants) (IASG))</p> <p>#93.264 – Nurse Faculty Loan Program (NFLP)</p> <p>#93.342 – Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students (HPSL/PCL/LDS)</p> <p>#93.364 - Nursing Student Loans (NSL)</p> <p>#93.925 - Scholarships for Health Professions Students from Disadvantaged Backgrounds – Scholarships for Disadvantaged Students (SDS)</p> |

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 (Assistance Listing 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 (Assistance Listing 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 is still accurate.

(Source: CFAE)

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|------------------------------|--|
| YEAR ENDED: | 2021 |
| FEDERAL AWARD NAME: | Title I Grants to Local Educational Agencies |
| Assistance Listing #: | #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: 2021 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)

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|------------------------------|--|
| YEAR ENDED: | 2021 |
| FEDERAL AWARD NAME: | Special Education Cluster (IDEA) |
| Assistance Listing #: | #84.027 Special Education – Grants to States (IDEA, Part B) #84.173 Special Education – Preschool Grants (IDEA Preschool) |

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

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 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 received additional restorative funds in a new CCIP funding application in SFY 2019 and/or SFY 2020. Restoration funds were allocated to LEAs in SFY19 and/or SFY20 as intended, and no new awards were made in SFY21. Funds awarded in prior years could be carried forward and spent as carryover in SFY21 through Sept 30, 2021.

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

(Source: ODE)

The Office for Exceptional Children, Resource Management Section has provided a listing of the FY21 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.

The website administrator for the Parent Mentor program changed mid-year. The website (no longer active) hosted by the Ohio Coalition for the Education of Children with Disabilities (CECD) is located at <https://www.ocecd.org/ParentMentorofOhio.aspx>. The current active website hosted by the Center on Education and Training for Employment at The Ohio State University can be located at <https://parentmentor.osu.edu/>.

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

| | |
|------------------------------|---|
| YEAR ENDED: | 2021 |
| FEDERAL AWARD NAME: | Career and Technical Education – Basic Grants to States (Perkins V) |
| Assistance Listing #: | #84.048 |

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

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: | 2021 |
| FEDERAL AWARD NAME: | Charter Schools |
| Assistance Listing #: | #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)

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|------------------------------|---|
| YEAR ENDED: | 2021 |
| FEDERAL AWARD NAME: | Twenty-First Century Community Learning Centers |
| Assistance Listing #: | #84.287 |

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

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: 2021 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: | 2021 |
| FEDERAL AWARD NAME: | School Improvement Grants/School Quality Improvement Grants |
| Assistance Listing #: | #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 Assistance Listing 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: | 2021 |
| FEDERAL AWARD NAME: | Supporting Effective Instruction State Grants |
| Assistance Listing #: | #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 (Assistance Listing 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 Assistance Listing 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: 2021 OMB Compliance Supplement Department of Education AL: 84.367 Supporting Effective Instruction State Grant Procedures)

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: 2021 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: | 2021 |
| FEDERAL AWARD NAME: | Education Stabilization Fund (ESF) |
| Assistance Listing #: | <p>Education Stabilization Fund</p> <p>#84.425B – Discretionary Grants: Rethink K-12 Education Models Grants</p> <p>#84.425C – Governor’s Emergency Education Relief Fund</p> <p>#84.425D – Elementary and Secondary School Emergency Relief Fund</p> <p>#84.425E – Higher Education Emergency Relief Fund – Student Aid Portion</p> <p>#84.425F – Higher Education Emergency Relief Fund – Institutional Portion</p> <p>#84.425G – Discretionary Grants: Reimagining Workforce Preparation Grants</p> <p>#84.425U – American Rescue Plan Elementary and Secondary School Emergency Relief Fund</p> <p>84.425X – American Rescue Plan State Educational Agency (Outlying Areas)</p> |
| Note: | <p>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).</p> <p>#84.425A – Education Stabilization Fund – State Educational Agency (Outlying Areas)</p> <p>#84.425H – Education Stabilization Fund – Governors (Outlying Areas)</p> <p>#84.425J – Higher Education Emergency Relief Fund – Historically Black Colleges and Universities (HBCUs)</p> <p>#84.425K – Higher Education Emergency Relief Fund – Tribally Controlled Colleges and Universities (TCCUs)</p> <p>#84.425L – Higher Education Emergency Relief Fund – Minority Service Institutions (MSIs)</p> <p>#84.425M – Higher Education Emergency Relief Fund – Strengthening Institutions Program (SIP)</p> <p>#84.425N – Higher Education Emergency Relief Fund – Fund for the Improvement of Post Secondary Education (FIPSE) Formula Grant</p> <p>#84.425P - Higher Education Emergency Relief Fund – Institutional Resilience and Expanded Postsecondary Opportunity (IREPO)</p> <p>#84.425Q – Higher Education Emergency Relief Fund – Proprietary Institutions Grant Funds for Students</p> |

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 Assistance Listing Number 84.425.

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

(Source: CFAE)