SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
FORM DFS-A1-1830 INSTRUCTIONS
FOR THE FISCAL YEAR ENDED June 30, 2011

The SEFA Form, Checklist, and Reconciliation Template are used to provide financial information for the preparation of the SEFA for the State of Florida. The SEFA Form, SEFA Checklist, and SEFA Reconciliation Template must be electronically submitted in Excel and Word (no PDF) format to the Department of Financial Services (DFS) by **September 16, 2011**, to:

fedreporting@myfloridacfo.com.

The SEFA Form is an Excel workbook that consists of five separate worksheets. The "***SEFA Data***" worksheet is to report all federal expenditures expended within the current fiscal year. The ***"Noncash"*** worksheet must be completed if the reporting entity provided any noncash benefits throughout the fiscal year. Expenditures reported on the ***"Noncash"*** worksheet should also be included in the total expenditures reported on the "***SEFA Data"*** worksheet. The ***"Loan"*** tab is provided for State of Florida Universities and Community Colleges/Florida Colleges to report current year loan disbursements and value of loans outstanding. The SEFA Form is available on the Enterprise Accounting and Financial Reporting (EAFR) website at:

http://www.myfloridacfo.com/aadir/statewide_financial_reporting/index.htm

No revisions will be accepted after the due date. Any adjustments needed to be made to the form after the due date must be submitted by the Auditor General's Office through an audit adjustment form.

Programs identified should include those from which Federal awards were received directly from the Federal Government, transferred from other State of Florida entities (i.e., State of Florida agencies, State of Florida Universities, and State of Florida Community Colleges/Florida Colleges), and indirectly (pass-through), from local governments and other Non-State of Florida entities. Also include noncash assistance programs and all American Recovery and Reinvestment Act (ARRA) programs. Please note that Federal funds received and expended by a State of Florida entity pursuant to a vendor relationship with a Federal Agency should ***not*** be included on this form. See OMB Circular A-133, Section .210 for determinations of a vendor relationship. The U.S. Office of Management and Budget Circular (OMB) A-133 can be obtained from the OMB website at:

http://www.whitehouse.gov/omb/circulars/index.html

REPORTING ENTITY

The reporting entity for the purposes of the SEFA is the State of Florida primary government (i.e., legislative services, the Governor and Cabinet, departments and agencies, commissions, boards of the Executive Branch, and various offices relating to the Judicial Branch), the State Universities (SU), and the State Community Colleges/Florida Colleges (SCC), exclusive of any component units of the State Universities and Community Colleges/Florida Colleges that expend less than $500,000 in Federal awards in a fiscal year. If any component unit expends more than $500,000 in Federal awards within a fiscal year, their data must be included in the SEFA if they do not have an independent Federal Single Audit.

EXCEL SHORTCUTS

The Excel worksheet consists of data validation, populated cells and input prompts. These are made available to provide the preparer convenience and ensure accuracy in the data being reported. Because of these tools, the SEFA form contains protection features which prohibit certain functions being used within the form. **These protection features will not affect an agency's ability to complete the SEFA Form.** Here are some guidelines for those agencies using the Copy and Paste function while working on the SEFA Form.

Do not copy and paste over populated fields (gray shaded Columns 6 & 7 on the SEFA Form). Anytime you copy and paste, you must copy and paste Columns 1 through 5 and then Columns 8 through 15. Also, if you are pasting data from an internal worksheet, you must use the same format for each column as it is on the SEFA Form. Please do not copy and paste formulas in the SEFA worksheet.

The format on the SEFA form is listed below:

- Columns 1, 2 and 3 are in text format
- Column 4 is in number format and includes 3 decimal places
- Columns 5, 8, 9, 10, 11, and 15 are in general format
- Columns 12, 13, and 14 are in accounting format and includes 2 decimal places

A list of Grantor Names and State Entities are also being provided as separate worksheets in the SEFA Form. Please copy and paste this information to help the format stay consistent throughout the SEFA Data worksheet.

If you use a different format than the ones listed above, the form will automatically lock and not allow you to make any changes. Please contact Tanner Collins @ (850) 413-5534 regarding any Excel questions or issues.

BASIS OF ACCOUNTING

It is required that all entities disclose the basis of accounting used in preparing the SEFA. All entities preparing the SEFA will certify this information on the SEFA Checklist. It is recommended that all State Agencies prepare their SEFA in accordance with the Modified Accrual Basis of Accounting. It is very important that all awards reported within your entity's SEFA be reported using the Basis of Accounting you indicate on the Checklist. Also, the Basis of Accounting used to prepare your entity's SEFA should be consistent with the Basis of Accounting used to prepare your entity's Financial Statements. If your entity has any questions regarding the Basis of Accounting, please contact Tanner Collins @ (850) 413-5534

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
FORM DFS-A1-1830 INSTRUCTIONS
FOR THE FISCAL YEAR ENDED June 30, 2011

CHECKLIST

The SEFA Checklist is an instrument used to ensure and promote accuracy, accountability and compliance in completing the SEFA Form. The Checklist contains items to ensure that the reporting entity is following the correct guidelines while completing the SEFA Form. The Checklist is required to be certified by the SEFA Form preparer and must be submitted to DFS along with the SEFA Form and Reconciliation Template. The SEFA submission requirement is not met until DFS has received the SEFA Checklist that has been certified along with the SEFA Form and Reconciliation Template.

RECONCILIATIONS

The SEFA Reconciliation Template is used to reconcile between the expenditures reported on the SEFA and the basic financial statements. The Reconciliation Template in which your agency must complete is located on the EAFR website. This template is required and must be submitted with the SEFA Form and Checklist.

A reconciliation must also be made available to the Auditor General on a timely basis as requested. Although you are required to submit the DFS Reconciliation Template, we recommend each agency use their own reconciliation format in order to capture detailed and specific information in regards to each particular agency. Reconciliations should explain any differences between the amounts reported on the SEFA Form and related amounts reported for financial statement purposes. Also, reconciliations should be maintained to explain differences between amounts reported on the SEFA Form and related amounts reported to grantor agencies. Entities are required to retain supporting documentation for the programs and expenditures shown. The supporting documentation for subrecipient information should include the names of the subgrantees, project/award numbers, expenditures, etc., which makes up the total expenditures reported.

THE AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009 (ARRA)

In accordance with Public Law 111-5 (Recovery Act), it is the responsibility of all recipients to maximize transparency and accountability of funds authorized under the ARRA. Recipients must maintain records that sufficiently identify the source and application of ARRA funds. For recipients covered by the Single Audit Act Amendments of 1996 and OMB Circular A-133, it is required to separately identify ARRA funds on the SEFA, unless otherwise guided by the OMB A-133 Compliance Supplement. Recipients must separately identify to each subrecipient, and document at the time of sub-award and at the time of disbursement of funds, the Federal award number, CFDA number, and amount of ARRA funds. When a recipient awards ARRA funds for an existing program, the information furnished to subrecipients must distinguish the sub-awards of incremental ARRA funds from regular sub-awards under the existing program. Also, recipients must require their subrecipients to follow similar requirements as recipients in specifically identifying ARRA funding within their SEFA information. This information is needed to allow the recipient to properly monitor sub-recipient expenditures of ARRA funds.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
FORM DFS-A1-1830 INSTRUCTIONS
FOR THE FISCAL YEAR ENDED June 30, 2011

Some Recovery Act programs share CFDA No.'s with existing programs. In instances where there is not a unique CFDA No. for ARRA funds, recipients will need to report those expenditures separately from expenditures under the existing program.

SEFA DATA WORKSHEET

Download the Excel form from the EAFR website and save it to a designated drive. **Do *NOT* add any columns or change the format of the form.** Do ***NOT*** show any sub-totals, leave any blank rows, or copy any formulas into the form. In order to maintain consistency, your information will be combined with the information from other entities to complete the State's SEFA. Specific instructions for each column are as follows:

1. ***OLO. This is a required column and must be completed for each entry.*** Provide the 6-digit Entity Operating Level Organization (OLO) for the entity.

2. ***FEIN. This is a required column and must be completed for each entry.*** Provide the entity's Federal Employer Identification Number (FEIN). Do ***not*** use dashes or spaces. Only enter the 9-digit number.

3. ***DUNS. This is a required column and must be completed for each entry.*** Provide the entity's Dun and Bradstreet Data Universal Number System (DUNS) used for the Federal award application. Do ***not*** use dashes or spaces. Only enter the 9-digit number.

4. ***CFDA No. This is a required column and must be completed for each entry. When Column 4 is entered, Columns 6 and 7 will be looked up and populated into the form using Excel formulas.*** Provide the Catalog of Federal Domestic Assistance Number (CFDA No.) assigned to the Federal program. All awards must be itemized out and reported at the grant level.

5. ***ARRA. This is a required column and must be completed for each entry.*** For all ARRA funded Expenditures, please check "Yes" and complete Column 11. Otherwise, you must check "No".

6. ***Federal Awarding Agency. No entry necessary. Column 6 will be populated when Column 4 is entered.*** This column must populate to ensure an active Federal Awarding Agency was used. If you have problems with this column not populating please contact Tanner Collins @ (850) 413-5534.

7. ***CFDA Program Title. No entry necessary. Column 7 will be populated when Column 4 is entered.*** This column must populate to ensure an active CFDA Program title was used. If you have problems with this column not populating please contact Tanner Collins @ (850) 413-5534.

8. ***Research & Development.*** If expenditures reported were for Research & Development, check "Yes" from the drop down box. Otherwise, you must check "No". If an entity checks "Yes" for R&D, Column 11 is required.

9. ***Source of Funding. This is a required column and must be completed for each entry.*** Indicate the source of the awards ("D","I", or "T"):

   D - A Direct award is an award received directly from a Federal agency and should be coded with a "D".

   I - An Indirect award (pass-through) is an award received from a corporation, district school board, local governments, out-of-state governmental entity, or a nonprofit organization and should be coded with an "I". For every indirect award, columns 10 and 11 are required.

   T - An award involving a transfer from a State agency to a State agency, or transfers involving State of Florida Universities and Community Colleges/Florida Colleges should be coded with a "T". Column 10 is required for all transfers.

10. ***Pass-Through Grantor or State of Florida Entity Name. This column is required for Sources of Funding I and T.*** The Pass-Through Grantor or State of Florida Entity Name is the name of the organization from which you received the Federal funds. Do not use abbreviations and submit the official title of the awarding entity for statewide consistency purposes. Titles must be in proper format (e.g. University of Florida, Florida Department of Financial Services). Examples of what has been used in the past, is made available for you on the EAFR website. We encourage that you use this information directly from respective worksheet within the SEFA Form. This will help with consistency within the SEFA.

11. ***Award Number. This column is required for Indirect Awards, CFDA No. XX.UNK entitled "Other Federal Awards", Research and Development Awards, and ARRA awards.*** The Award Number required for Indirect awards should be provided by the grantor or pass-through entity and can be a grant/contract number. CFDA No.'s XX.UNK are entitled "Other Federal Awards." "Other Federal Awards" are considered those awards in which a CFDA No. is not available. If you have any questions regarding "Other Federal Awards" and their corresponding award numbers please contact Tanner Collins @ (850) 413-5534. "Research and Development" awards must have an accompanying grant/award number reported. The Award Number required for ARRA awards must be the number that was provided to the recipient upon receiving the ARRA funding (unless otherwise guided by the OMB Circular A-133 Compliance Supplement).

12. ***Total Expenditures. This column is required for each entry.*** Provide the amount of the Federal share of project expenditures (as defined in OMB Circular A-133, Section .205) for the period July 1, 2010 through June 30, 2011. For the Unemployment Insurance Program (CFDA No. 17.225), the State share of

expenditures should be included with the Federal share. The amount of expenditures should be determined in accordance with generally accepted accounting principles.

Noncash assistance programs and Federal loan and loan guarantee programs administered by the State of Florida entity should be included in the information provided. Federal noncash assistance should be valued at fair market value at the time of receipt or the assessed value provided by the Federal agency. Loan and loan guarantees should be valued as outlined in OMB Circular A-133, Section .205. Only include current year expenditures. **Note:** No negative expenditures should be reported on the SEFA form.

13. ***Subgranted to State of Florida Entities.*** Provide the amount of total expenditures (column 12) that was provided ("subgranted") to other State of Florida Entities. State of Florida Entities includes State Agencies, State Universities and State Community Colleges/Florida Colleges. This should include only those Federal awards provided pursuant to a ***subrecipient*** relationship. It should not include Federal awards provided pursuant to a vendor relationship. See OMB Circular A-133, Section .210 for subrecipient and vendor relationship determinations. An award to a subrecipient could be in the form of noncash assistance (e.g., equipment). Supporting documentation retained at the agency should detail the name of the subgrantee, project/award numbers, expenditures, etc., which makes up the expenditures reported. All supporting documentation described above should be made available upon request. **Note:** The sum of Columns 13 and 14 should not have an amount greater than the amount of Total Expenditures (Column 12).

14. ***Subgranted to Non-State of Florida Entities.*** Provide the amount included in column 12 that was provided (“subgranted”) to “Non-State of Florida entities”. Indicate the portion of expenditures determined to represent amounts subgranted to subrecipients (not vendors) that were Non-State of Florida entities. This should include only those Federal awards provided pursuant to a subrecipient relationship. It should not include Federal awards provided pursuant to a vendor relationship. See OMB Circular A-133, Section .210 for subrecipient and vendor relationship determinations. An award to a subrecipient could be in the form of noncash assistance (e.g., equipment). Supporting documentation retained at the agency should detail the name of the subgrantee, project/award numbers, expenditures, etc., which makes up the expenditures reported. All supporting documentation described above should be made available upon request. **Note:** The sum of Columns 13 and 14 should not have an amount greater than the amount of Total Expenditures (Column 12).

15. ***Agency Identifier.*** Provide the agency identifier (i.e. an agency identifying number) used to track the award information within the agency.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
FORM DFS-A1-1830 INSTRUCTIONS
FOR THE FISCAL YEAR ENDED June 30, 2011

NON-CASH WORKSHEET

All expenditures in the form of noncash benefits provided should be reported individually. Specific instructions for each column are as follows:

1. ***CFDA No.*** Provide the CFDA No. assigned to the Federal program.

2. ***Federal Awarding Agency. No entry necessary. Column 2 will be populated when Column 1 is entered.*** This column must populate to ensure an active Federal Awarding Agency was used. If you have problems with this column not populating, please contact Tanner Collins @ (850) 413-5534.

3. ***CFDA Program Title. No entry necessary. Column 3 will be populated when Column 1 is entered.*** This column must populate to ensure an active CFDA Program title was used. If you have problems with this column not populating, please contact Tanner Collins @ (850) 413-5534.

4. ***Total Noncash Benefits.*** Report the portion of the expenditures that were in the form of noncash assistance.

5. ***Total Program Expenditures.*** This is the total amount of expenditures reported under the program. This amount must match the amount of Total Expenditures (Column 12) reported for this program on the "SEFA Data" worksheet.

LOAN WORKSHEET

"Loan" – Applicable if State of Florida University/Community College/Florida Colleges participated in any Federal Loan programs. When you enter the CFDA No., the Federal Awarding Agency and Program Title will automatically populate. The loan tab contains two columns that are titled, "Current Year Loan Disbursements" and "Value of Loans Outstanding." Amounts reported for some loan programs need to be reported using "Current Year Loan Disbursements", while others will need to be reported using "Value of Loans Outstanding". Please see the below list of loan programs and the appropriate column for which amounts should be reported. If another Loan program is being reported, please contact Tanner Collins @ (850) 413-5534.

- 84.032 – Federal Family Education Loans (FFEL) – Use "Current Year Loan Disbursements"
- 84.268 – Federal Direct Student Loans – Use "Current Year Loan Disbursements"
- 84.038 – Federal Perkins Loan Program – Use "Value of Loans Outstanding"
- 93.264 – Nurse Faculty Loan Program – Use "Value of Loans Outstanding"

Revised 4/26/11

- 93.342 – Health Professions Student Loans – Use “Value of Loans Outstanding”
- 93.364 – Nursing Student Loans – Use “Value of Loans Outstanding”

Please remember that the amounts reported for the loan programs must tie to the amounts reported within Column 12 “Total Expenditures” within the SEFA Form. For further information regarding loan programs, please review the Circular A-133 Compliance Supplement located on OMB’s Website. If you have any questions regarding a loan program please contact Tanner Collins @ (850) 413-5534.

Some State Universities and Community/Florida Colleges may function as lenders under the FFEL (CFDA No. 84.032) program. State universities and Community/Florida Colleges that make or originate FFEL program loans must contact Tanner Collins @ (850) 413-5534 for reporting requirements.

If you have any questions regarding the SEFA, please call Tanner Collins @ (850) 413-5534 or email us at *fedreporting@myfloridacfo.com.*

Attachment

REFERENCES

Enterprise Accounting and Financial Reporting website*:*
http://www.myfloridacfo.com/aadir/statewide_financial_reporting/index.htm

OMB Circular A-133*:* *http://www.whitehouse.gov/omb/circulars/index.html*

OMB Circular A-133 Compliance Supplement:
http://www.whitehouse.gov/omb/circulars/a133_compliance_supplement_2010

CFDA Numbers and Program Titles:
https://www.cfda.gov/?s=main&mode=list&tab=list

Audit Guide: Government Auditing Standards and Circular A-133 Audits (October 1, 2009)

Florida Statutes:
http://www.leg.state.fl.us/Statutes/index.cfm?Mode=View%20Statutes&Submenu=1&Tab=statutes&CFID=176306727&CFTOKEN=77303149