

## Schedule of Expenditures of Federal Awards (SEFA)

By certifying Item No. 19 of the Statewide Financial Statements Compliance Checklist for the fiscal year ended June 30, 2009, the Chief Fiscal Officer (CFO) of the reporting entity acknowledges that this SEFA Checklist was accurately completed in its entirety and submitted to the Department of Financial Services (DFS) by **September 11, 2009**.

### **Submission:**

The SEFA Checklist, along with the SEFA Form, should be electronically submitted to DFS at:

[fedreporting@myfloridacfo.com](mailto:fedreporting@myfloridacfo.com)

### **Checklist:**

If entity checks "No" to Part A, it should skip Parts B, C and D and complete the **Electronic Signature** section.

If entity checks "Yes" to Part A, it should check that every item in Part B was completed prior to **September 11, 2009**. The entity should also check that all applicable items in Part C were completed prior to **September 11, 2009**, otherwise it should check "N/A" for any items not applicable. The entity must check "Yes" or "No" to all items in Part D. Once the **Checklist** section is completed, please complete the **Electronic Signature** section.

#### Part A:

<u>Yes</u>	<u>No</u>
<input type="checkbox"/>	<input type="checkbox"/>

1. Entity expended Federal Awards in fiscal year ended June 30, 2009.

#### Part B:

2. The required columns on the SEFA Form were completed.

3. The "Federal Awarding Agency" and "CFDA Program Title" columns on the SEFA Form were populated ensuring that an active CFDA No. was used.

4. "Source of Funding" was coded properly on the SEFA Form for all expenditures of Federal Awards.

5. No negative expenditures were recorded within the "Total Expenditures" column.

6. A reconciliation between the amount of Federal Awards expended and the entity's basic financial statements has been performed.

#### Part C:

<u>Yes</u>	<u>N/A</u>
<input type="checkbox"/>	<input type="checkbox"/>

7. All expenditures pertaining to The American Recovery and Reinvestment Act of 2009 (ARRA) were reported and coded with a "Yes" in the "ARRA" column under the proper CFDA No.

8. Sources of funding including Indirect Awards (I) and Transfers (T/S) had accompanying "Pass-Through Grantor or State Entity Names" reported on the SEFA Data Form in proper format.

## Schedule of Expenditures of Federal Awards (SEFA)

Part C (cont):

9. All Indirect (Pass-through), CFDA No. XX.999 and ARRA Federal Awards that were expended had accompanying "Award Numbers" reported on the SEFA Data Form.
10. Subgranted columns 13 and 14, when added together, don't have an amount greater than the Total Expenditures amount reported in column 12.
11. All expenditures in the form of noncash benefits were reported on both the "SEFA Data" and "Noncash" worksheets of the SEFA Form.

Part D:

- | <u>Yes</u>               | <u>No</u>                |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | 12. Expenditures of Federal Awards were reported on the SEFA Form in accordance with the modified accrual basis of accounting (with the exception of the amounts for CFDA No. 17.225 and CFDA No. 84.032). If "No", please check the basis of accounting used: <ul style="list-style-type: none"> <li><input type="checkbox"/> Accrual basis of accounting</li> <li><input type="checkbox"/> Cash basis of accounting</li> </ul> |
| <input type="checkbox"/> | <input type="checkbox"/> | 13. Entity participated in any Federal loan program in which funds were provided through the entity to eligible participants. If so, corresponding data was reported on both the "Loan" and "SEFA Data" worksheets of the SEFA Form. (State agencies do not need to complete the "Loan" worksheet.)  |
| <input type="checkbox"/> | <input type="checkbox"/> | 14. State of Florida University made or originated loans under the Federal Family Education Loans – Lender – Program (CFDA No. 84.032) and corresponding data was reported on both the "Lender" and "SEFA Data" worksheets of the SEFA Form.   |

**Electronic Signature:**

I hereby certify, to the best of my knowledge, the items on the 2009 SEFA Checklist has been accurately completed by the due date of **September 11, 2009**. The reconciliation(s) performed has/have been kept on file and will be submitted to the Auditor General in a timely manner, as requested.

\_\_\_\_\_  
Preparer's Electronic Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

\_\_\_\_\_  
(    )    -  
Phone Number

\_\_\_\_\_  
Entity Name

\_\_\_\_\_  
Entity OLO

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)  
FORM DFS-A1-1830 INSTRUCTIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

The SEFA Form and Checklist are used to provide financial information for the preparation of the SEFA for the State of Florida. This SEFA Form, along with the SEFA Checklist, must be electronically submitted in Excel and Word 2003 format to the Department of Financial Services (DFS) by **September 11, 2009**, at:

[fedreporting@myfloridacfo.com](mailto:fedreporting@myfloridacfo.com).

The form is an Excel workbook that consists of four separate worksheets. The "**SEFA Data**" worksheet is to report all federal expenditures expended. 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 to report current year loan disbursements and value of loans outstanding. The "**Lender**" tab is provided for those State of Florida Universities that created or originated loans and qualified as a lender under the Federal Family Education Loans - Lender - program. The SEFA Form is available on the Finance, Leasing and Federal Reporting website at:

[http://www.myfloridacfo.com/aadir/statewide\\_financial\\_reporting/financing.htm](http://www.myfloridacfo.com/aadir/statewide_financial_reporting/financing.htm)

Absolutely 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 your agency's field auditor through an audit adjustment form.

Programs identified should include those from which Federal Awards were received from the Federal Government, from other State of Florida entities (i.e., State of Florida agencies, State of Florida universities, and State of Florida community 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. OMB Circular A-133 can be obtained from the U.S. Office of Management and Budget website at:

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

### **EXCEL SHORTCUTS**

The excel worksheet consists of data validation, populated cells and input prompts. These are made available to provide preparer convenience and ensure accuracy in data being reported. Because of these tools the SEFA form contains protection features which prohibit certain functions within the form. **These protection features will in no way 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.

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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 14. 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.

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, and 11 are in general format
- Columns 12, 13, and 14 are in accounting format and includes 2 decimal places

If you proceed in using a different format than the ones listed above, the form will automatically lock and not allow you to make any changes. Please contact David James @ (850) 413-5666 regarding any excel questions or issues.

**RECONCILIATIONS**

The financial information provided should be derived from the records from which the basic financial statements are prepared. Reconciliations between the expenditures reported on the SEFA and the basic financial statements must be prepared prior to submission and made available to the Auditor General on a timely basis as requested. There is a reconciliation template made available for you at the Finance, Leasing and Federal Reporting website. However, we recommend each agency to use their own reconciliation format in order to capture detailed and specific information in regards to that 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 readily available 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 American Recovery and Reinvestment Act of 2009. 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 the expenditures for Federal awards under the Recovery Act on the Schedule of Expenditures of Federal Awards (SEFA). 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 Recovery Act funds. When a recipient awards Recovery Act funds for an existing program, the information furnished to subrecipients must

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distinguish the sub-awards of incremental Recovery Act funds from regular sub-awards under the existing program. Also, recipients must require their subrecipients to follow similar requirements as recipients in specifically identifying Recovery Act funding within their SEFA information. This information is needed to allow the recipient to properly monitor sub-recipient expenditures of ARRA funds.

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

**SEFA DATA WORKSHEET:**

Download the Excel form from the Finance, Leasing and Federal Reporting website and save it to a designated drive. **Do not add any columns or change the format of the forms.** Do **not** show any sub-totals or leave any blank rows on 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.** When expenditures reported involves the ARRA, check "Yes" from the drop down box. 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 David James @ (850) 413-5666.

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- 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 David James @ (850) 413-5666.
- 8. Universities Only: Research & Development.** This column is only applicable and required for State of Florida universities. If expenditures reported were for sponsored research, check "Yes" from the drop down box. Otherwise, you must check "No".
- 9. Source of Funding. This is a required column and must be completed for each entry.** Indicate the source of the awards ("D", "I", "T", or "S"):
- 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 should be coded with a "T". Column 10 is required for all transfers.
  - S-** All transfers involving State of Florida Universities and State of Florida Community Colleges should be coded with an "S" (i.e. State agency to State of Florida university/college, State of Florida university/college to State agency, and State of Florida university/college to State of Florida university/college). 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, T and S.** The Pass-Through Grantor or State of Florida Entity Name will be 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).
- 11. Award Number. This column is required for Indirect Grants, CFDA No. XX.999 and ARRA awards.** The Award Number required for Indirect Grants should be provided by the grantor or pass-through entity and can be a grantor/contract number. The Award Number required for CFDA No. XX.999 entitled "Other Federal Awards" can be an agency identifier which may be a tracking number within the agency.

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“Other Federal Awards” are considered those awards in which a CFDA No. is not available. The Award Number required for ARRA awards must be the number that was provided to the recipient upon receiving the ARRA funding.

**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, 2008 through June 30, 2009. 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, including new standards applicable under Governmental Accounting Standards Board (GASB) Statement 34. 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. 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 in the “Total Expenditures” column.

**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

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14 should not have an amount greater than the amount in the "Total Expenditures" column.

**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 Catalog of Federal Domestic Assistance Number (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 David James @ (850) 413-5666.
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 David James @ (850) 413-5666.
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 reported for this program on the "SEFA Data" worksheet.

**LOAN WORKSHEET:**

**"Loan"** – Applicable if State of Florida University/Community College participated in any Federal Loan programs. When you enter the CFDA No., the Federal Awarding Agency and Program Title will automatically populate. Entity must report both Current Year Disbursements and Value of Loans Outstanding. Amounts reported within the "loan" worksheet must tie back to the "SEFA Data" worksheet. For further information regarding loan programs, please review the Circular A-133 Compliance Supplement located on OMB's Website.

**LENDER WORKSHEET:**

**"Lender"** – Applicable if State of Florida University qualified as a lender (meaning created or originated a loan) for a loan program. When you enter the CFDA No., the Federal Awarding Agency and Program Title will automatically populate. Entity must designate if expenditures were Current Year Disbursements or Value of Loans

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Outstanding. Amounts reported within the "lender" worksheet must tie back to the "SEFA Data" worksheet. For further information regarding lender programs, please review the Circular A-133 Compliance Supplement located on OMB's Website.

If you have any questions regarding the SEFA, please call David James at (850) 413-5666, Mike Rutherford at (850) 413-5594, or email us at [fedreporting@myfloridacfo.com](mailto:fedreporting@myfloridacfo.com).

Attachment

**REFERENCES:**

Finance, Leasing and Federal Reporting Website:

[http://www.myfloridacfo.com/aadir/statewide\\_financial\\_reporting/financing.htm](http://www.myfloridacfo.com/aadir/statewide_financial_reporting/financing.htm)

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

CFDA Numbers and Program Titles: <https://cfda.symlicity.com/>

## 2009 SEFA Reconciling Template(1)

### Instructions for Reconciling Template:

The expenditures reported on the SEFA must be reconciled to your agency's financial statements. This template offers a way to do a quick comparison between federal revenues and federal expenditures. This reconciliation serves as a template only. Creating your own version of a reconciliation is preferred. When GL codes 614, 621, 655, and 656 of the financial statements are compared to the expenditures reported on the SEFA, the difference must be within the threshold of \$35 million or 5% of total SEFA expenditures, whichever is less. If the CAFR/SEFA Reconciling Difference is more than \$35 million or over the 5% of total SEFA expenditures, then you must list reconciling items to get back within the threshold. The "Reconciling Items" section may also serve as a place to list those G.L.'s used to reconcile that are not listed in this template.

CAFR		
GL Code	GL Title	Financial Statements Balance
61400	Grants and Donations - Non Capital (Federal Portion)	\$ -
62100	Capital Grants and Donations (Federal Portion)	\$ -
65500	Federal Funds Transfers within Department	\$ -
65600	Federal Funds Transfers In from Other Agencies	\$ -
Total Balance:		\$ -

SEFA	
Total Expenditures Reported	
\$	-

CAFR/SEFA Reconciling Difference	
	0.00%
\$	-

**Reconciling Items (2)**

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**Amounts**

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- (1) This is a sample reconciliation template. You may use your own format so long as the reconciliation is performed.  
 (2) Required only if needed to get under \$35 million/5% threshold.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
OLO	FEIN	DUNS Number	CFDA #	ARRA	Federal Awarding Agency	CFDA Program Title	Universities Only: Research & Development	Source of Funding (D, I, T, or S)	Pass-Through Grantor or State of Florida Entity Name (Required for Sources of Funding I, T and S)	Award Number (Required for Indirect Grants, CFDA No. XX.999 and ARRA awards)	Total Expenditures	Subgranted to State of Florida Entities	Subgranted to Non-State of Florida Entities
[Redacted Content]													