

Presentations on Schools' Schedule of Expenditures of Federal Awards¹

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

Transaction	Presentation on Schedule	Related footnote to Federal Schedule	Guidance
Refund of money (i.e., sending money back) to ODE after expiration of period of availability.	Do not report with SEFA expenditures . Previously reported as a negative receipt, however, receipts are no longer reported on the SEFA.	N/A	Per discussions with ODE.
Budget amendments to reallocate money from one Federal program to another and funds transferred from one program to another. See <i>Transferability</i> section in FACCRs for the Federal programs to which this applies (84.287 & 84.367 <u>AL# 84.367 and AL #84.424</u>).	Record under the program / AL # authorized to disburse the funds as a result of the budget allocation or fund transfer. Therefore, expenditures should be included in the audit universe and total expenditures of the receiving program.	A footnote disclosing the amounts transferred between the programs is encouraged.	Per OMB Compliance Supplement Part 4 Department of Education, Cross Cutting Requirements.
"Transfers" between special cost centers due to ODE administrative action (ie. carry-over of unspent funds to succeeding year).	Record under the new special cost center authorized to disburse the funds.	Footnote disclosing the amounts carried / transferred over to succeeding year is encouraged.	Per discussions with ODE.
Liquidation of prior year (i.e., encumbered) obligations.	Report as expenditures of the program year (e.g. cost center) to which the expenditure was obligated.	N/A	Per discussions with ODE.
Rebate/Refund from a vendor after the grant period has expired.	Per 2 CFR 200.406, applicable credits must be credited to the Federal award either as a cost reduction or cash refund, as appropriate. ODE Grants Management Guidance 2014-001 states a district may credit those funds to the funds where the purchase was made as a cost reduction or cash refund and they must be expended within 90 days.	Include footnote to SEFA disclosing amount of refund/rebate, if material.	Per 2 CFR 200.406 and ODE Grants Management Guidance 2014-001.

Uniform Guidance has established other requirements for the Schedule of Expenditures of Federal Awards and the Notes to the Schedule of Expenditures of Federal Awards. We have prepared example shells for both and recommend using the shells in your preparation to help ensure completeness.

See <http://www.ohioauditor.gov/references/practiceaids.html> for an example Schedule of Expenditures or Federal Awards and an example Notes to the Schedule of Expenditures of Federal Awards, as well as a SEFA Completeness Guide.

¹ Updated November 2023. Updates indicated by strikeout and double underline.