

**Component Unit Year-End Reporting Memorandum – FY 2009**  
**Attachment CU5 – Instructions**  
**Federal Schedules**

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**Purpose**

This attachment is used to provide DOA with the Federal Schedules needed to prepare the statewide **Schedule of Expenditures of Federal Awards (SEFA)** for the Single Audit Report.

The Single Audit Report is required for compliance with the Single Audit Act Amendments of 1996 and OMB Circular A-133.

**Note:** This attachment is similar to prior year's Attachment CU5.

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**Applicable entities and requirements**

**All component units** must submit the Questionnaire file to DOA:

- To identify the entity's auditor for FY 2009, and
- To certify **whether or not** the entity received or disbursed **Stimulus (ARRA) or Non-Stimulus** Federal funds in FY 2009

Each component unit receiving or disbursing federal funds must report its DUNS number as well as its EIN number on the Attachment file. DUNS number information is available at <http://www.smallbusiness.dnb.com>. **The American Recovery and Reinvestment Act (ARRA) requires prime recipients of federal funds to ensure their subrecipients of Stimulus (ARRA) funds have current registered DUNS numbers.** Contact Rob Meinhard at (804) 371-7807 or by e-mail at [rob.meinhard@doa.virginia.gov](mailto:rob.meinhard@doa.virginia.gov) if you have questions.

If the Auditor of Public Accounts (APA) is the entity's auditor for FY 2009 **AND** if the entity received or disbursed Federal funds in FY 2009, the entity is **REQUIRED TO USE** the templates in the files listed below.

- Template – used to prepare the applicable federal schedules
  - Reconciliation – used to reconcile the Schedule of Expenditures of Federal Awards to the applicable Attachment (CU4 or CU10).
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**Due date**

All entities must submit by **August 28, 2009**.

**Entities providing financial statements should submit the reconciliation by August 28, if possible. Otherwise, submit the reconciliation with the financial statements by September 24, 2009.**

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**Certification**

The **Certification** tab requires all preparers and reviewers to type their name on this form. Please note that there should be a segregation of duties; therefore, the preparer and the reviewer should not be the same individual for any tab. By typing a name, the individual is certifying that all tabs of this attachment have been reviewed, the information is both complete and accurate, and the preparer and reviewer were not the same individual for any tab. When completing the certification tab within the Questionnaire attachment you are also certifying for federal schedules, templates, and reconciliation attachments, and that you have read and understand the instructions for completing this attachment.

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**Submission requirements / templates**

Contact DOA if the entity has any problems with the files. If an entity is required to complete the federal schedule template and reconciliation template, and is NOT listed below with an assigned code, contact the individual listed in the **Questions** section.

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**Submission requirements / templates, Continued**

**Entities completing only the Attachment File:** After downloading the file, rename the file to identify the entity. For example, the Virginia Outdoors Foundation should rename the Questionnaire file as VOFAttCU5.xls.

**Entities completing the Questionnaire file, Template file, and the Reconciliation file listed on page 1 of this Attachment:** After downloading the files, rename the files using the assigned code identified below followed by the identifying file name. For example the A. L. Philpott Manufacturing Extension Partnership should rename the files as follows:

- 1001AttCU5 attachment.xls (Questionnaire File)
- 1001AttCU5 Federal Schedules.xls (Template File)
- 1001AttCU5 recon-cu.xls (Reconciliation File)

<b>Entity</b>	<b>Code</b>
Virginia Economic Development Partnership	310
Virginia National Defense Industrial Authority	311
Virginia Tourism Authority	320
Virginia Port Authority	407
Tobacco Indemnification and Community Revitalization Commission	851
Virginia Tobacco Settlement Foundation	852
Virginia Sesquicentennial of the American Civil War Foundation	859
A. L. Philpott Manufacturing Extension Partnership	1001
Virginia Small Business Financing Authority	1002
Virginia Outdoors Foundation	1003
Virginia Biotechnology Research Partnership Authority	1004
Virginia Arts Foundation	1005
Virginia Land Conservation Foundation	1006
Assistive Technology Loan Fund Authority	1007
Belmont Bay Science Center Foundation	1008
Danville Science Center, Inc.	1009
Library of Virginia Foundation	1010
Hampton Roads Sanitation District Commission	1011
Science Museum of Virginia Foundation	1012
Virginia Horse Center Foundation	1014
Virginia Housing Development Authority	1015
Virginia Museum of Fine Arts Foundation	1016
Virginia Public School Authority	1017
Virginia Resources Authority	1018
Virginia Schools for the Deaf and Blind Foundation	1019
Fort Monroe Federal Area Development Authority	1020
Virginia University Research Partnership	1021

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Submission requirements / templates (continued)

**DOA will not accept any Federal schedules that are not in the formats required by this Directive. Entities that fail to use the required formats will be asked to resubmit the schedules to DOA and may be cited for noncompliance in the Report on Statewide Financial Management and Compliance (Quarterly Report).**

Submit the files electronically to [finrept-cu@doa.virginia.gov](mailto:finrept-cu@doa.virginia.gov).

Copy the APA via e-mail to: [APAFinRept@apa.virginia.gov](mailto:APAFinRept@apa.virginia.gov).

Do not submit paper copies of the attachment.

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**Attachment  
revisions**

If attachment revisions are made subsequent to DOA acknowledgement of receipt and acceptance of the original attachment submission, **resubmit the revised attachment AND complete the Revision Control Log tab in the attachment excel file.**

Enter the revision date, applicable excel file tab name, row number and column letter revised, and the previous and revised information. Document text changes and numerical changes. Only enter changes for amounts actually keyed. For example, if a non-keyed, calculated total changes as a result of the revision, this does not need to be documented on the Revision Control Log.

If the attachment is revised more than once, do not delete control log revision information from the previous revision. Enter the new revision date and the additional revisions in the rows following the initial revision rows. This log should document all revisions from the initial attachment submission.

Entities that believe revisions are necessary to the federal schedules after the initial submission to DOA must contact Penny Williams **BEFORE** sending the revisions to DOA. See the Questions section below for contact information.

Include “**REVISED – date**” in the **subject line** of the submission e-mail as well as in the **file name**. Resubmit the revised attachment; and ensure that the **Revision Control Log** tab has been completed.

Each time a revision is submitted the **Certification** tab should be updated with new signatures and dates.

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**Resolution of  
prior year  
findings**

Entities are required pursuant to CAPP manual topic 10205 to provide corrective action work plans (CAW) in response to Auditor of Public Accounts published reports. These CAWs are the basis of the resolution of prior year findings. Direct questions to Rob Meinhard, State Accounts Receivable Coordinator, at (804) 371-7807 or e-mail at [rob.meinhard@doa.virginia.gov](mailto:rob.meinhard@doa.virginia.gov).

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**Questions**

If the entity has any further questions about preparing the Federal schedules, contact Penny Williams, Indirect Cost Coordinator, at (804) 225-3804 or e-mail at [penny.williams@doa.virginia.gov](mailto:penny.williams@doa.virginia.gov).

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**Overview of  
federal  
schedules**

All **Stimulus (ARRA) and Non-Stimulus** expenditures made from funds received directly from the Federal Government and federal expenditures / disbursements reported on all other tabs (except for the expenditures reported on the **RECEIVED FROM NONSTATE** tab) should be reported on the **SEFA** tab. **This distinction is made because expenditures reported on the RECEIVED FROM NONSTATE tab are classified as “Indirect” expenditures in the Statewide report and all other expenditures / disbursements are classified as “Direct” expenditures.**

Therefore, federal expenditures and / or disbursements reported on the **SEFA** tab plus the total federal expenditures and / or disbursements reported on the **RECEIVED FROM NONSTATE** tab should equal total federal expenditures for the entity. The individual tabs are discussed below:

1. **RECEIVED FROM STATE** tab – pass-through funds received from other state agencies / institutions should be reported on this tab. **ANY EXPENDITURE MADE FROM THESE FUNDS SHOULD BE INCLUDED ON THE SEFA TAB.**
  
2. **RECEIVED FROM NONSTATE** tab – pass-through funds received from non state entities (**See definition of non state entities on page 9**) and expenditures made from the funds received should be reported on this tab. **EXPENDITURE AMOUNTS REPORTED ON THE RECEIVED FROM NONSTATE TAB SHOULD NOT BE INCLUDED ON THE SEFA TAB.**
  
3. **DISBURSED TO STATE** tab – pass-through funds disbursed to other state agencies / institutions should be reported on this tab. **THESE DISBURSEMENTS SHOULD ALSO BE INCLUDED ON THE SEFA TAB.**

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**Overview of federal schedules (continued)**

4. **DISBURSED TO NONSTATE** tab – pass-through funds disbursed to non state entities (See definition of non state entities on page 10) should be reported on this tab. **THESE DISBURSEMENTS SHOULD ALSO BE INCLUDED ON THE SEFA TAB.**
  
  5. **SEFA** tab – all expenditures / disbursements made by the entity, **except for expenditures reported on the RECEIVED FROM NONSTATE tab**, should be included on this tab.
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**Important  
Items-General**

- Use the **cash basis** of accounting.
  - All attachment files **are designed so that you only need to fill in the yellow highlighted cells.**
  - Enter **whole dollar amounts** in all files to prevent rounding errors.
  - **For reporting purposes, Stimulus - American Recovery and Reinvestment Act (ARRA) federal expenditures must be accounted for separately from Non-Stimulus federal expenditures. Throughout the federal schedules attachment Stimulus federal expenditures will be referred to as Stimulus (ARRA) federal expenditures.**
  - **Within the six tabs of the federal schedules workbook there will be a column labeled with the symbols @, #, \* which will be used to identify the following:**
    - @ - Research and Development (R&D) Non-Stimulus
    - # - Stimulus (ARRA) federal expenditures
    - \* - Stimulus (ARRA) Research and Development
  - **An error message will appear if you attempt to enter anything in this column other than the symbols indicated above. A blank cell indicates Non-Stimulus, Non-R&D federal expenditures.**
  - **Ensure all federal expenditures are recorded in the proper federal fund / fund details in CARS. Ensure you have contacted General Accounting to have the appropriate federal fund / fund details set up in CARS for all Stimulus (ARRA) funds received by the entity**
  - If N/A appears in any cell you have keyed, you have entered invalid data and you should recheck what has been keyed. Please do not submit schedules with N/A unless you have discussed it with DOA first.
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**Important  
Items-Federal  
schedules  
template**

- If the CFDA number is entered and the incorrect Federal Program Name or Federal Program Grantor Name appears on any spreadsheet, **and you have verified the CFDA number is correct by checking the [www.cfda.gov](http://www.cfda.gov) website**, please contact Penny Williams at (804) 225-3804 or e-mail at [penny.williams@doa.virginia.gov](mailto:penny.williams@doa.virginia.gov) for assistance.
- **Stimulus (ARRA) information will be updated on the DOA website periodically as DOA receives new guidance. Please refer to the website at [http://www.doa.virginia.gov/Stimulus/Stimulus\\_Information.cfm](http://www.doa.virginia.gov/Stimulus/Stimulus_Information.cfm) to gain additional information.**
- Unknown CFDA numbers are those numbers where the Federal grantor is known but the CFDA number is unknown. You must include the first two digits of the CFDA number. (For example, 10.000 would be used if the Federal Grantor is the U.S. Department of Agriculture, but the CFDA number is unknown.)
- **A column titled “Program Name - Unidentified CFDA Number” is included in each tab in the Federal Schedules.xls file. For Stimulus (ARRA) federal expenditures, there is no option to use the Program Name – Unidentified CFDA Number column. Enter the program name (if known) followed by a dash and then enter the other identifying number (such as the contract number) in this column if N/A appears in the program name column when the actual CFDA number is unknown. Otherwise enter the known and verified 5 digit CFDA number after the dash following the program name.**
- Do not complete the “Program Name-Unidentified CFDA Number” column when the Program name is already populated on the schedules.
- When changes are made to any schedule, make sure to submit the revised certification **and**, if a revision is made to the SEFA tab submit, a revised reconciliation. Also, please ensure the revision control log is completed for any changes made to the tabs on the federal schedules.xls file.
- Ensure you confirm pass-through amounts received or disbursed with the receiving or disbursing agency prior to submission to DOA. The amounts reported by the disbursing or receiving should be the same in most cases. Discrepancies should be discussed with DOA prior to submission. Ensure the entity reports the appropriate amounts and the appropriate designation as research/development or non-research/development.
- Ensure the reconciliation ties to the final close CARS reports and to the appropriate GLA’s listed on the reconciliation.

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**Important Items-Federal schedules template (continued)**

- Use the following symbols to indicate the appropriate type of expenditure:

<u>Non-Stimulus</u>	<u>Stimulus (ARRA)</u>
@ = Research and Development (R&D)	* = Stimulus (ARRA) Research and Development (R&D)
Use no symbol for Non-Stimulus, non-research and development (R&D)	# = Stimulus (ARRA), non-research and development (R&D)

- Running totals are located at the top of each spreadsheet.
- Do not use “-” (dashes) to represent \$0.00. You must use the number “0”.
- Do not place the number “0” on any worksheets that do not contain federal expenditure data.
- Do not leave blank rows between rows of information within the spreadsheets when keying in data.
- Do not use abbreviations or include error messages or pennies on any schedules.
- The Federal Government is **not** a **non state entity**. **Non state entities** are counties, cities, towns, local governments, local governmental authorities, regional governmental authorities, public or private foundations, institutes, museums, and corporations or similar organizations which are not units of State government or political subdivisions of the Commonwealth as established by general law or special act. (**DO NOT** report disbursements to or receipts from the Federal government on the **DISBURSED TO NON STATE** and / or **RECEIVED FROM NON STATE** tabs.) Community service boards and area agencies on aging should be reported as non state agencies for reporting purposes. These agencies are not audited by the Auditor of Public Accounts and are not considered to be state agencies.
- **Do not include Federal subagencies on disbursed/received from non state tabs. Federal subagencies are listed on the following websites:**  
<http://www.nih.gov/icd/>  
<http://www.nasa.gov/about/sites/index.html>  
<http://www.energy.gov/organization/labs-techcenters.htm>
- Pass-through disbursements to State or non state entities should be reported as expenditures on the appropriate tab(s). **Do not eliminate any pass-through disbursements**. DOA eliminates pass-through transactions at a statewide level.
- Include indirect cost recoveries as expenditures on the SEFA tab.

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**Important Items-Federal schedules template (continued)**

- Refunds of Federal revenue should **not** be reported on any of the Federal Schedules.
- In those instances where pass through funds are returned to the original granting agency, the amount should be netted (since the receiving pass-through agency did not expend them). Then, if the original agency subsequently spends those funds, it should be reported on their individual agency's SEFA and would be counted in that matter for the Commonwealth federal schedules.
- **Sort and combine grant expenditures and program income expenditures to report the total expenditures for each Catalog of Federal Domestic Assistance (CFDA) number on a single line.**
- Add the value of nonmonetary disbursements to the monetary expenditures to determine the total expenditures for CFDA numbers that have both monetary and nonmonetary disbursements. If the entity has nonmonetary disbursements, contact the individual listed in the **Questions** section on page 5.
- Use the hard copy or on-line ([www.cfda.gov](http://www.cfda.gov)) version of the Catalog to verify the CFDA numbers and program names.
- **Do not use CFDA number 00.000.** Contact the entity that provided the funds to determine the correct and complete CFDA number. At a minimum, each entity is required to identify the Federal grantor agency with the first two digits of the CFDA number (i.e., 10.000, 93.000).
- Do not report the expenditure detail for different grants within one CFDA number on the schedules. Instead, sum the expenditures and report the total expenditures for each CFDA number.
- OMB Circular A-133 defines research and development "as all research activities, both basic and applied, and all development activities that are performed by a non-profit organization."
  - Research is a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. Research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development.
  - Development is the systematic use of knowledge gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes.

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**Important  
Items-Pass-  
through  
schedules**

**Do not include payments to vendors under contract for the purchase of goods and services on the pass-through schedules.**

The medium through which payment is rendered (IAT, check, etc.) does not determine whether the relationship is vendor or subrecipient.

A **subrecipient** is “A non-Federal entity that expends Federal awards received from a pass-through entity to carry out a Federal program, but does not include an individual that is a beneficiary of such a program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.”

A **vendor** is “a dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of a Federal program. These goods or services may be for an organization’s own use or for the use of beneficiaries of the Federal program.”

Consider the following characteristics listed on the next page to identify a subrecipient or vendor relationship.

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**Important Items-Pass-through schedules (continued)**

**SUBRECIPIENT**

- Determines who is eligible to receive Federal financial assistance.
- Has its performance measured by meeting the objectives of the Federal program.
- Has responsibility for programmatic decision making.
- Has responsibility for adherence to applicable Federal program compliance requirements.
- Uses the Federal funds to carry out a program of the organization as compared to providing goods or services for a program of the pass-through entity.

**VENDOR**

- Provides the goods and services within normal business operations.
- Provides similar goods or services to many different purchasers.
- Operates in a competitive environment.
- Provides goods or services that are ancillary to the operation of the Federal program.
- Is not subject to compliance requirements of the Federal program.

**DOA strongly encourages communication between entities exchanging Federal pass-through funds.** Such communication ensures consistent reporting and reduces the time required for statewide compilation and audit. Contact Penny Williams at DOA if the entity needs assistance with identifying the Federal contacts at other agencies.

DOA will perform a variance analysis for pass-through funds received and pass-through funds disbursed among State agencies / institutions. DOA will investigate significant variances, and **State agencies / institutions will be required to explain these variances IN WRITING by a due date to be determined in future communications.**

**Reminder: The American Recovery and Reinvestment Act (ARRA) requires prime recipients of federal funds to ensure their subrecipients of Stimulus (ARRA) funds have current registered DUNS numbers.**

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**Important  
Items-  
Reporting loan  
programs**

Report loan programs using criteria in the following table.

<b>If the loan program is...</b>	<b>Then Federal Expenditures should be...</b>
Campus based loan program (Perkins - #84.038, Health Professions Loans - #93.342, Nursing Student Loans - #93.364)	Loans receivable balances at year-end plus any administrative costs recovered.
Non-campus based loan program (Federal Family Education Loans - #84.032, Federal Direct Student Loans - #84.268, and #93.108 – Health Education Assistance Loans)	Value of loans disbursed during the fiscal year. Be sure to include subsidized and non-subsidized loan balances. Include PLUS loan balances if the university is the eligible lender (instead of the bank).
College Facilities Loan (#84.142)	Outstanding balances of loans payable at year-end.
Capitalization Grants for State Revolving Funds (#66.458) and Capitalization Grants for Drinking Water State Revolving Fund (#66.468)	Distributions to the Virginia Resources Authority for subsequent disbursements to subrecipients and administrative costs recovered.
Economic Adjustment Assistance Program (#11.307)	Cash on hand and outstanding balance of loans receivable from subrecipients at year-end.

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**Preparing the federal schedules.xls template; RECEIVED FROM STATE tab**

The **RECEIVED FROM STATE** tab identifies Federal assistance disbursed from other State agencies / institutions and received by the entity in a subrecipient relationship. The Federal assistance is listed by CFDA number and by State grantor agency / institution. **Report amounts related to unknown CFDA numbers that were received from state agencies / institutions on this tab and expenditures made from these funds on the SEFA tab.**

Instructions for preparing the **RECEIVED FROM STATE** tab are in the following table.

Step	Action
1	Click on the <b>RECEIVED FROM STATE</b> tab. Enter your assigned code in cell B2 (the first yellow highlighted cell). After you type in the assigned code, hit enter and your entity name should appear in cell B1, the cell directly above the assigned code. The assigned code and title are linked to the remaining tabs. Make sure your assigned code appears on all other spreadsheets. <b>ONLY include federal money received from a Virginia state agency / institution.</b>
2	In Column B, enter the State agency / institution number for the agency / institution that disbursed Federal pass-through funds to your entity beginning on line 8. <b>Fill in one line for each grantor agency / institution and CFDA.</b> When you hit enter, the assigned code should appear in Column A, and the grantor state agency / institution name should appear in Column C. Please ensure that the correct names appear to ensure you have keyed the correct number.
3	Key the CFDA numbers in numerical order in Column D. As each CFDA number is keyed, hit enter. The federal program name will appear in Column E. Please ensure this is the name of the program under which the funds were received.  <b>Report each CFDA number only once on the schedule unless the CFDA number has both research and development (R &amp; D) expenditures and expenditures other than R &amp; D. Key “@” in Column G to indicate R &amp; D expenditures, “*” to indicate Stimulus (ARRA) R&amp;D expenditures, or “#” to indicate Stimulus (ARRA) expenditures.</b>

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**Preparing the federal schedules.xls template; RECEIVED FROM STATE tab (continued)**

Step	Action
4	In Column F, enter the total amount of pass-through funds received from other State agencies / institutions. Use the cash basis or the value of nonmonetary assistance to report these receipts. <b>Expenditures made from these funds should also be included on the SEFA tab.</b>
5	<b><u>A column titled “Program Name - Unidentified CFDA Number” is included in each tab in the Federal Schedules.xls file. For Stimulus (ARRA) federal expenditures there is no option to use the Program Name – Unidentified CFDA Number column. Enter the program name (if known) followed by a dash and then enter the other identifying number (such as the contract number) in this column if N/A appears in the program name column when the actual CFDA number is unknown. Otherwise enter the known and verified 5 digit CFDA number after the dash following the program name.</u></b>

**Preparing the federal schedules.xls template; RECEIVED FROM NONSTATE tab**

The **RECEIVED FROM NONSTATE** tab identifies Federal assistance disbursed from non state entities and received by the entity in a subrecipient relationship. **Also, this tab identifies the Federal expenditures made from the pass-through funds received from the non state entities.** (See page 9 for the definition of non state entities.) The Federal receipts and disbursements are listed by CFDA number **and** by non state entity name. **Report amounts related to unknown CFDA numbers that were received from non state entities and the related expenditures made from the pass-through funds received on this tab. DO NOT report expenditures made from the pass-through funds received on the SEFA tab.**

**PLEASE NOTE: DO NOT ABBREVIATE THE NON STATE ENTITY NAMES. DOA WILL NOT ACCEPT TEMPLATES THAT CONTAIN ABBREVIATIONS.**

Instructions for preparing the **RECEIVED FROM NONSTATE** tab are in the following table.

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Preparing the federal schedules.xls template; RECEIVED FROM NONSTATE tab (continued)

Step	Action
1	Click on the <b>RECEIVED FROM NONSTATE</b> tab. Do not enter the entity number and name. This information is linked to the <b>RECEIVED FROM STATE</b> tab. ONLY include federal money received by your entity from a non state entity on this tab. <b>The Federal Government is not a non state entity.</b>
2	Fill in the non state entity grantor name ( <b>DO NOT USE ABBREVIATIONS</b> ) in Column B beginning on line 8. As each entity is keyed, hit enter. The assigned code for your entity will appear in Column A. <b>Fill in one line for each non state entity grantor and CFDA.</b>
3	Key the CFDA numbers in numerical order in Column C. As each CFDA number is keyed, hit enter. The federal program name will appear in Column D. Please ensure this is the name of the program under which the funds were received.  <b>Report each CFDA number only once on the schedule unless the CFDA number has both research and development (R &amp; D) expenditures and expenditures other than R &amp; D. Key “@” in Column G to indicate R &amp; D expenditures, “*” to indicate Stimulus (ARRA) R&amp;D expenditures, or “#” to indicate Stimulus (ARRA) expenditures.</b>
4	In Column E, enter the total dollar amount of Federal pass-through funds received from non state entities for each CFDA number. Use the cash basis or the value of nonmonetary assistance to report the receipts.
5	In Column F, enter the total dollar amount of Federal expenditures made from the pass-through funds received from non state entities. Enter a zero if no funds were expended, and report negative amounts if applicable. <b>Expenditures / disbursements made from these funds should NOT be reported on the SEFA tab.</b>

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Preparing the federal schedules.xls template; RECEIVED FROM NONSTATE tab (continued)

<b>Step</b>	<b>Action</b>
6	<b>A column titled “Program Name - Unidentified CFDA Number” is included in each tab in the Federal Schedules.xls file. <u>For Stimulus (ARRA) federal expenditures there is no option to use the Program Name – Unidentified CFDA Number column.</u> Enter the program name (if known) followed by a dash and then enter the other identifying number (such as the contract number) in this column if N/A appears in the program name column when the actual CFDA number is unknown. Otherwise enter the known and verified 5 digit CFDA number after the dash following the program name.</b>

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Preparing the federal schedules.xls template; **DISBURSED TO STATE** tab

The **Disbursed to State** tab identifies Federal assistance disbursed from the entity to subrecipient State agencies / institutions. The Federal disbursements are listed by CFDA number and by State receiving agency / institution. **Report amounts related to unknown CFDA numbers that were disbursed to state agencies / institutions on this tab. These amounts should also be included on the SEFA tab.**

Instructions for preparing the **Disbursed to State** tab are in the following table.

Step	Action
1	Click on the <b>DISBURSED TO STATE</b> tab. Do <u>not</u> enter the entity number and name. This information is linked to the <b>RECEIVED FROM STATE</b> tab. <b>ONLY include federal money disbursed from your entity to a Virginia state agency / institution on this tab.</b>
2	In Column B, enter the <b>State</b> agency / institution number for the agency / institution to which the entity disbursed Federal pass-through funds beginning on line 8. <b>Fill in one line for each grantor agency / institution and CFDA.</b> When you hit enter, the assigned code for your entity should appear in Column A, and the subrecipient state agency name should appear in Column C. Please ensure that the correct agency / institution names appear to ensure you have keyed the correct agency / institution number.
3	Key the CFDA numbers in numerical order in Column D. As each CFDA number is keyed, hit enter. The federal program name will appear in Column F. Please ensure this is the name of the program under which the funds were received.  <b>Report each CFDA number only once on the schedule unless the CFDA number has both research and development (R &amp; D) expenditures and expenditures other than R &amp; D. Key “@” in Column G to indicate R &amp; D expenditures, “*” to indicate Stimulus (ARRA) R&amp;D expenditures, or “#” to indicate Stimulus (ARRA) expenditures.</b>
4	In Column G, enter the total amount of pass-through funds disbursed to other State agencies / institutions. Use the cash basis or the value of nonmonetary assistance to report the disbursements. <b>These disbursements should also be included on the SEFA tab.</b>

*Continued on next page*

**Component Unit Year-End Reporting Memorandum – FY 2009  
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Federal Schedules**

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Preparing the federal schedules.xls template; **DISBURSED TO STATE** tab (Continued)

<b>Step</b>	<b>Action</b>
5	<b>A column titled “Program Name - Unidentified CFDA Number” is included in each tab in the Federal Schedules.xls file. <u>For Stimulus (ARRA) federal expenditures there is no option to use the Program Name – Unidentified CFDA Number column.</u> Enter the program name (if known) followed by a dash and then enter the other identifying number (such as the contract number) in this column if N/A appears in the program name column when the actual CFDA number is unknown. Otherwise enter the known and verified 5 digit CFDA number after the dash following the program name.</b>

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**Preparing the federal schedules.xls template; DISBURSED TO NONSTATE tab**

The **DISBURSED TO NONSTATE** tab identifies Federal assistance disbursed from the entity to subrecipient non state entities. (See page 9 for the definition of non state entities.) The Federal disbursements are listed by CFDA number only. Do not report the names of the non state entities. **Report amounts related to unknown CFDA numbers that were disbursed to non state entities on this tab. These amounts should also be included on the SEFA tab.**

Instructions for preparing the **DISBURSED TO NONSTATE** tab are in the following table.

<b>Step</b>	<b>Action</b>
1	Click on the <b>DISBURSED TO NONSTATE</b> tab. Do not enter the entity number and name. This information is linked to the <b>RECEIVED FROM STATE</b> tab. <b>ONLY include federal money disbursed from your entity to a non state entity on this tab.</b>

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*Continued on next page*

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Preparing the federal schedules.xls template; **DISBURSED TO NONSTATE** tab (continued)

Step	Action
2	<p>Key the CFDA numbers in numerical order in Column B beginning on line 8. Fill in one line for each CFDA number. As each CFDA number is keyed, hit enter. The assigned code for your entity will appear in Column A, and the federal program name will appear in Column C. Please ensure this is the name of the program under which the funds were received.</p> <p><b>Report each CFDA number only once on the schedule unless the CFDA number has both research and development (R &amp; D) expenditures and expenditures other than R &amp; D. Key “@” in Column G to indicate R &amp; D expenditures, “*” to indicate Stimulus (ARRA) R&amp;D expenditures, or “#” to indicate Stimulus (ARRA) expenditures.</b></p>
3	<p>In Column D, enter the total amount of Federal pass-through funds disbursed to non state entities for each CFDA number. Use the cash basis or the value of nonmonetary assistance to report the disbursements. <b>These disbursements should also be included on the SEFA tab.</b></p>
4	<p><b><u>A column titled “Program Name - Unidentified CFDA Number” is included in each tab in the Federal Schedules.xls file. For Stimulus (ARRA) federal expenditures there is no option to use the Program Name – Unidentified CFDA Number column. Enter the program name (if known) followed by a dash and then enter the other identifying number (such as the contract number) in this column if N/A appears in the program name column when the actual CFDA number is unknown. Otherwise enter the known and verified 5 digit CFDA number after the dash following the program name.</u></b></p>

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Preparing the federal schedules.xls template; SEFA tab

The **SEFA** tab should include all federal expenditures / disbursements, except for the expenditures / disbursements reported on the **RECEIVED FROM NONSTATE** tab. **Report all expenditure / disbursement amounts related to unknown CFDA numbers on this tab except those expenditures / disbursements reported on the RECEIVED FROM NONSTATE tab.**

Instructions for preparing the **SEFA** tab are in the table below.

Step	Action
1	Click on the <b>SEFA</b> tab. Do not enter the entity number and name. This information is linked to the <b>RECEIVED FROM STATE</b> tab.
2	In Column C, type in the appropriate CFDA number beginning on line 8. Hit Enter. The assigned code for your entity should automatically appear in Column A. The appropriate Federal grantor entity should automatically appear in Column B, and the Federal program name should automatically appear in Column E.  <b>Report each CFDA number only once on the schedule unless the CFDA number has both research and development (R &amp; D) expenditures and expenditures other than R &amp; D. Key “@” in Column G to indicate R &amp; D expenditures, “*” to indicate Stimulus (ARRA) R&amp;D expenditures, or “#” to indicate Stimulus (ARRA) expenditures.</b>
3	Report all Federal disbursements in Column F, EXCEPT expenditures / disbursements reported on the <b>RECEIVED FROM NONSTATE</b> tab.
4	A column titled “Program Name - Unidentified CFDA Number” is included in each tab in the Federal Schedules.xls file. For Stimulus (ARRA) federal expenditures there is not an option to use the Program Name – Unidentified CFDA Number column. Enter the program name (if known) followed by a dash and then enter the other identifying number (such as the contract number) in this column if N/A appears in the program name column when the actual CFDA number is unknown. Otherwise enter the known and verified 5 digit CFDA number after the dash following the program name.

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**Preparing the federal schedules.xls template; SEFA tab (continued)**

<b>Step</b>	<b>Action</b>
<b>5</b>	Ensure the Federal program name is consistent throughout all applicable worksheets. If the name is unknown, use Other Assistance as the program name, only after you have verified there is no federal contract or program name applicable.

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**Reconciliation of the Schedule of Expenditures of Federal Awards**

The **Reconciliation of the Schedule of Expenditures of Federal Awards** reconciles the expenditures for **Stimulus (ARRA)** and **Non-Stimulus** reported on the **SEFA** tab plus the expenditures for **Stimulus (ARRA)** and **Non-Stimulus** reported on the **RECEIVED FROM NONSTATE** tab to the amount of Federal expenditures reported in the applicable Attachment (CU4 or CU10).

Incomplete or improper **Reconciliations of the Schedule of Expenditures of Federal Awards** will be returned to the entities. [These entities will be asked to resubmit the reconciliations and may be cited for noncompliance in the Report on Statewide Financial Management and Compliance \(Quarterly Report\).](#)

**Preparing the recon-cu.xls template**

Instructions for preparing the **Reconciliation of the Schedule of Expenditures of Federal Awards** to the applicable Attachment (CU4 or CU10) are in the following table.

Step	Action
1	Open the recon-cu.xls file.
2	Enter the contact information and date completed in the applicable cells highlighted in yellow.
3	In cells E13 and E14, enter the total Federal Expenditure amounts as reported on the <b>SEFA</b> tab for <b>Non-Stimulus and Stimulus(ARRA)</b>
4	In cells E15 and E16, enter the total Federal Expenditure amounts as reported on the <b>RECEIVED FROM NONSTATE</b> tab for <b>Non-Stimulus and Stimulus (ARRA).</b>
5	List the total Federal Expenditures per the applicable Attachment (CU4 or CU10) by entering the following information: <ul style="list-style-type: none"> <li>• Applicable Attachment (CU4 or CU10) in cell B21.</li> <li>• Total Federal Expenditures as reported on the applicable Attachment in cell E21.</li> </ul>
6	The difference between the expenditures for <b>Stimulus(ARRA)</b> and <b>Non-Stimulus</b> as reported on the <b>SEFA</b> tab plus the expenditures for <b>Stimulus(ARRA)</b> and <b>Non-Stimulus</b> reported on the <b>RECEIVED FROM NONSTATE</b> tab and the expenditures on the applicable Attachment (CU4 or CU10) will be calculated on line 24. <b>This difference should be completely reconciled before submission to DOA.</b>
7	Begin reconciling items on line 28.

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**Preparing the recon-cu.xls template(continued)**

<b>Step</b>	<b>Action</b>						
8	<p>Enter a brief description for each reconciling item in Column A. Enter the dollar amount in Column E. See the following examples:</p> <table style="margin-left: 40px; border: none;"> <tr> <td style="padding-right: 40px;">Perkins loan receivable</td> <td style="text-align: right;">\$XXX</td> </tr> <tr> <td>Nursing student loan receivable</td> <td style="text-align: right;">\$XXX</td> </tr> <tr> <td>Indirect Costs</td> <td style="text-align: right;">\$XXX</td> </tr> </table> <p>(The entity may or may not have the reconciling items listed above.)</p>	Perkins loan receivable	\$XXX	Nursing student loan receivable	\$XXX	Indirect Costs	\$XXX
Perkins loan receivable	\$XXX						
Nursing student loan receivable	\$XXX						
Indirect Costs	\$XXX						
9	<p>The sum of the reconciling items must equal the difference between the expenditures <b>for Stimulus (ARRA) and Non-Stimulus</b> on the <b>SEFA</b> tab plus the expenditures for <b>Stimulus(ARRA) and Non-Stimulus</b> on the <b>Received from Nonstate</b> tab and the expenditures on the applicable Attachment (CU4 or CU10) (line 22). <b><u>If these amounts do not equal, further investigation is required because DOA will not accept incomplete or improper reconciliations.</u></b></p>						
10	<p>Do not send the supporting documents for the reconciliations to DOA. Only submit the reconciliations to DOA. A copy of the reconciliation and all supporting documents should remain at the entity for potential APA review.</p>						

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