

Component Unit Year-End Reporting Memorandum – FY 2017
Attachment CU5 – Instructions
Federal Schedules

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 the **Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, located in Title 2 of the Code of Federal Regulations** (Uniform Guidance) at

https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

It is imperative that entity personnel thoroughly review the uniform guidance to ensure an understanding of the entity's specific responsibilities. Entities will also need to ensure that the appropriate federal guidance is applied to each specific federal award. Further, the entity should communicate the applicable requirements to subrecipients.

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:

- certify **whether** or **not** the entity received or disbursed Federal funds;
- provide information related to loan programs;
- provide information for disbursements to subrecipients;
- indicate whether or not the auditee elected to use the 10% de minimis indirect cost rate; and
- certify other identifying numbers assigned by the pass-through entity have been provided on the DISBURSED TO NONSTATE and/or RECEIVED FROM NONSTATE tabs of the Federal Schedules template.

Each component unit receiving or disbursing federal funds must report its DUNS number as well as its EIN on the Attachment file. DUNS number information is available at <http://www.smallbusiness.dnb.com>. Contact Penny Williams at (804) 225-3804 or by email at penny.williams@doa.virginia.gov if you have questions.

If the Auditor of Public Accounts (APA) is the entity's auditor for FY 2017 **AND** if the entity received or disbursed Federal funds in FY 2017, 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 Attachment CU4.

Due date

All entities must submit this attachment **with their applicable CU4 attachment**. See CU4 instructions for a schedule showing due date by entity.

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Questions and training

If the component unit has any further questions about preparing the Federal schedules or needs detailed training, contact Penny Williams at (804) 225-3804 or e-mail at penny.williams@doa.virginia.gov.

For additional information, refer to the online training available in the Learning Center at: <https://covlc.virginia.gov>. Click on the “Learning Center” link and then click the “Training Catalog” link. Search using the keyword “Directive” and then click the course reference link.

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 preparer is certifying that all of the questions have been completed and are accurate; the reviewer is certifying that the attachment has been reviewed and is complete and accurate; the preparer and reviewer were not the same individual for any tab; and the preparer and reviewer have read and understood the instructions for the attachment. If entity staffing does not allow for a different preparer and reviewer, please contact DOA.**

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 Economic Development Partnership should rename the Questionnaire file as VEDPAttCU5.xlsx*.

Entities completing the Questionnaire file, Template file, and the Reconciliation file: 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.xlsx* (Questionnaire File)
- 1001AttCU5 Federal Schedules.xlsm* (Template File)
- 1001AttCU5 recon-cu.xlsx* (Reconciliation File)

***Note:** If the entity has an earlier version of Excel and has problems opening the attachment files, DOA can provide the attachment saved in an earlier version of Excel (.xls).

Entity	Code
Virginia Economic Development Partnership	310
Virginia Tourism Authority	320
Virginia Port Authority including Virginia International Terminals, LLC	407
Tobacco Region Revitalization Commission	851
Virginia Foundation for Healthy Youth	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 including Virginia Biotechnology Research Park Corporation	1004
Virginia Arts Foundation	1005
Virginia Land Conservation Foundation	1006
Assistive Technology Loan Fund Authority	1007
Danville Science Center, Inc.	1008
Library of Virginia Foundation	1009
Hampton Roads Sanitation District Commission	1010
Science Museum of Virginia Foundation, Inc.	1011
Virginia Housing Development Authority	1013
Virginia Museum of Fine Arts Foundation	1014
Virginia Public School Authority	1015
Virginia Resources Authority	1016
Virginia School for the Deaf and Blind Foundation	1017
Fort Monroe Authority	1018
Virginia Commercial Space Flight Authority	1020
Virginia Offshore Wind Development Authority	1022
Virginia Public Building Authority	1023
Virginia Health Workforce Development Authority	1024
Virginia Solar Energy Development Authority	1025

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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.

Please include **Assigned Number** and **Attachment Number** in the **subject line** of the submission e-mail.

Submit the files electronically to: finrept-cu@doa.virginia.gov.

Copy the APA via email to: APAFinRept@apa.virginia.gov.

Do not submit paper copies of the attachment.

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 the 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 previous Questions section for contact information.

Include “**REVISED – date**” in the **subject line** of the submission email 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 to provide corrective action work plans (CAW) in response to Auditor of Public Accounts published reports pursuant to CAPP Topic No. 10205, Agency Response to APA Audit, at http://www.doa.virginia.gov/reference/CAPP/CAPP_Topics_Cardinal/10205.pdf

These CAWs are the basis of the resolution of prior year findings. Direct questions to Bobby Eddleton, Assistant Director – Capital Assets and Federal Reporting at bobby.eddleton@doa.virginia.gov.

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**Overview of
federal
schedules**

All Federal expenditures, **excluding** BABs recorded in Cardinal fund 1302X and expenditures reported on the **RECEIVED FROM NONSTATE** tab, made from funds received directly from the Federal Government and federal expenditures/disbursements reported on all other tabs should be reported on the **SEFA** tab. **This distinction is made because expenditures reported on the RECEIVED FROM NONSTATE tab are classified as “Pass-Through Entity Award Expenditures” in the Statewide report and all other expenditures/disbursements are classified as “Direct Award Expenditures.”**

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 11**) 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 11**) 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.
6. **FLUCTUATION ANALYSIS** tab – This tab provides a comparison of the prior year's SEFA tab to the current year's SEFA tab to identify any differences by major federal agency and requires an explanation whenever any differences are identified with a “YES” in the “Significant Variance” column.
7. **REVISION CONTROL LOG tab** – All revisions should be listed 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.
- **Within the seven tabs of the federal schedules workbook there will be a column labeled with the symbol “@” which will be used to identify Research and Development expenditures.**

Note: An error message will appear if you attempt to enter anything in this column other than the symbol indicated above. A blank cell indicates Non-R&D federal expenditures.

- **Build America Bonds (BABs) Fund subsidies recorded in Cardinal fund 1302X are excluded from SEFA reporting per OMB.**
- **All National Science Foundation (NSF) awards should be reported as R&D clusters on the SEFA. Due to the transition period required to expend all previous awards, entities must evaluate all NSF expenditures to determine whether the disbursements require inclusion as an R&D cluster or should be reported separately.**
- **Ensure all federal expenditures are recorded in the proper federal fund in Cardinal or entity general ledger as appropriate. Ensure you have notified General Accounting if you have received BABs and activity is recorded in Cardinal fund 1302X.**
- **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**

- **It is important to make sure you have checked the www.cfda.gov website to ensure that all CFDA numbers are valid for the current SEFA. Please pay close attention to CFDA programs that have been deleted or changed to an alternate CFDA number.**
- 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 website**, please contact Penny Williams at (804) 225-3804 or email at penny.williams@doa.virginia.gov for assistance.
- 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.xlsm file. 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.**
- **It is now a requirement as stated above to include an identifying number or award identification number if the CFDA is not known.**

Note: In instances where disbursements were made from inactive CFDA numbers, provide the inactive CFDA number.

- 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.xlsm 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 agency 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.

Note: Please ensure pass-through amounts reported on the SEFA and RECEIVED FROM NONSTATE tabs do not exceed the total direct and/or indirect amounts reported by CFDA number. Amounts provided to subrecipients are now reported on the face of the Final SEFA schedule and pass-through amounts cannot exceed the total of direct and indirect expenditures reported. DOA will contact you if the pass-through amounts exceed the total of direct and indirect costs.

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

- Ensure the reconciliation ties to the final close Cardinal reports and to the appropriate accounts listed on the reconciliation, if applicable.
- **Use the “@” symbol to indicate Research and Development (R&D) expenditures. No symbol is used for non-R&D expenditures.** 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, institutions, 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. Instead, ensure that all Federal award numbers or other identifying numbers are provided. 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>

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

- 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.
- 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 entity, the amount should be netted (since the receiving pass-through entity did not expend them). Then, if the original entity subsequently spends those funds, it should be reported on their individual entities SEFA and would be counted in that manner 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 3.
- Use the hard copy or on-line (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).

Note: **A new column has been added to the DISBURSED TO NONSTATE AND RECEIVED FROM NONSTATE tabs. Entities should report any other identifying numbers assigned by the pass-through entity in this column. Entities should contact the disbursing entity to determine the other identifying number(s) before leaving the column blank. If there are multiple other identifying numbers report each number in this column, separated by a slash (/). Do not use this column to report identifying numbers assigned by the federal grantor agency.**

- **At a minimum, entities must contact the disbursing entity to determine the actual CFDA number before entering amounts without known CFDA numbers. Entities should make every effort to include any contract numbers if applicable. If an unknown CFDA number is used, you must provide a program name and an identifying number associated with the grant. You will be contacted by DOA if an identifier is not supplied. This is a Federal Audit Clearinghouse (FAC) and Uniform Guidance requirement.**

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**Important
Items-Pass-
through
schedules**

- *The Uniform Administrative Requirements, Cost Principles, and Audit Requirements* Section 200.87 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.

Do not include payments to contractors under legal obligations for the purchase of goods and services on the pass-through schedules.

The medium through which payment is rendered (IAT, check, EDI, etc.) does not determine whether the relationship is contractor 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 **contractor** 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.”

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

Consider the following characteristics to identify a subrecipient or contractor relationship. The AGA has provided the following worksheet to help in identifying subrecipient vs. contractor relationships:

[https://www.agacgfm.org/AGA/ToolsResources/Documents/subcontractor checklist v6 FINAL 08-19-15 fillable.pdf](https://www.agacgfm.org/AGA/ToolsResources/Documents/subcontractor%20checklist%20v6%20FINAL%2008-19-15%20fillable.pdf)

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

CONTRACTOR

- 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/component units will be required to explain these variances IN WRITING by a due date to be determined in future communications.**

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**Important
Items-
Reporting loan
programs**

Report all loan programs in accordance with the Uniform Guidance Section 200.502. While agencies are responsible for identifying all loan programs to be reported, the following have historically been reported:

- Campus based loan program (Perkins - #84.038, Health Professions Loans - #93.342, Nurse Faculty Loans-#93.264, Nursing Student Loans - #93.364)
- Non-campus based loan program (Federal Direct Student Loans - #84.268)
- Capitalization Grants for State Revolving Funds (#66.458) and Capitalization Grants for Drinking Water State Revolving Fund (#66.468)
- Economic Adjustment Assistance Program (#11.307)

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Preparing the federal schedules.xlsm template; RECEIVED FROM STATE tab

The **RECEIVED FROM STATE** tab identifies Federal assistance disbursed from State agencies/institutions and received by another State agency/institution. 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 RECEIVED FROM STATE 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. ONLY include federal money received from a Virginia state agency/institution.
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. Fill in one line for each grantor agency/institution and CFDA. 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. Report each CFDA number only once on the schedule unless the CFDA number has both research and development (R&D) expenditures and expenditures other than R&D. Key “@” in Column G to indicate R&D expenditures.

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Preparing the federal schedules.xlsm 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. Expenditures made from these funds should also be included on the SEFA tab.
5	<p>A column titled “Program Name - Unidentified CFDA Number” is included in each tab in the Federal Schedules.xlsm file. 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.</p> <p>It is now a requirement to include an identifying number or award identification number if the CFDA is not known.</p> <p><u>Note:</u> In instances where disbursements were made from inactive CFDA numbers, provide the inactive CFDA number.</p>

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**Preparing the
federal
schedules.xlsm
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 11 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.xlsm template; RECEIVED FROM NONSTATE tab
 (continued)

Step	Action
1	Click on the RECEIVED FROM NONSTATE tab. Do not enter the entity number and name. This information is linked to the RECEIVED FROM STATE tab. ONLY include federal money received by your entity from a non state entity on this tab. The Federal Government is not a non state entity.
2	Fill in the non state entity grantor name (DO NOT USE ABBREVIATIONS) 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. Fill in one line for each non state entity grantor and CFDA.
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. Report each CFDA number only once on the schedule unless the CFDA number has both research and development (R&D) expenditures and expenditures other than R&D. Key “@” in Column G to indicate R&D expenditures.
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. Expenditures/disbursements made from these funds should NOT be reported on the SEFA tab.

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**Component Unit Year-End Reporting Memorandum – FY 2017
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Federal Schedules**

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

Step	Action
6	<p>A column titled “Program Name - Unidentified CFDA Number” is included in each tab in the Federal Schedules.xlsx file. 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.</p> <p>It is now a requirement to include an identifying number or award identification number if the CFDA is not known.</p> <p><u>Note:</u> In instances where disbursements were made from inactive CFDA numbers, provide the inactive CFDA number.</p>
7	<p>A column titled Other Identifying Numbers Assigned by the Pass-Through Entity is included in this tab. Entities should report any other identifying numbers assigned by the pass-through entity in this column. Entities should contact the disbursing entity to determine the other identifying number(s) before leaving the column blank. If there are multiple other identifying numbers report each number in this column, separated by a slash (/). Do not use this column to report identifying numbers assigned by the federal grantor agency.</p>

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Preparing the federal schedules.xlsm 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. If the amounts reported on the DISBURSED TO STATE tab do not agree with the amounts reported on the SEFA tab, please list the appropriate information on the DISBURSEMENTS tab of the Questionnaire file.**

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

Step	Action
1	Click on the DISBURSED TO STATE tab. Do <u>not</u> enter the entity number and name. This information is linked to the RECEIVED FROM STATE tab. ONLY include federal money disbursed from your entity to a Virginia state agency/institution on this tab.
2	In Column B, enter the State agency/institution number for the agency/institution to which the entity disbursed Federal pass-through funds beginning on line 8. Fill in one line for each grantor agency/institution and CFDA except as stated in step 3 below. 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. Report each CFDA number only once on the schedule unless the CFDA number has both research and development (R&D) expenditures and expenditures other than R&D. Key “@” in Column G to indicate R&D expenditures.
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. These disbursements should also be included on the SEFA tab.

Continued on next page

**Component Unit Year-End Reporting Memorandum – FY 2017
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Preparing the federal schedules.xlsm template; **DISBURSED TO STATE** tab (continued)

Step	Action
5	<p>A column titled “Program Name - Unidentified CFDA Number” is included in each tab in the Federal Schedules.xlsm file. 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.</p> <p>It is now a requirement to include an identifying number or award identification number if the CFDA is not known.</p> <p><u>Note:</u> In instances where disbursements were made from inactive CFDA numbers, provide the inactive CFDA number.</p>

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

The **DISBURSED TO NONSTATE** tab identifies Federal assistance disbursed from the entity to subrecipient non state entities. (See page 11 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. If the amounts reported on the DISBURSED TO NONSTATE tab do not agree with the amounts on the SEFA tab, please list the appropriate information on the DISBURSEMENTS tab of the Questionnaire file.**

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

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

Continued on next page

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Federal Schedules

Preparing the federal schedules.xlsx 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>Report each CFDA number only once on the schedule unless the CFDA number has both research and development (R&D) expenditures and expenditures other than R&D. Key “@” in Column G to indicate R&D expenditures.</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.</p> <p>These disbursements should also be included on the SEFA tab.</p>
4	<p>A column titled “Program Name - Unidentified CFDA Number” is included in each tab in the Federal Schedules.xlsx file. 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.</p> <p>It is now a requirement to include an identifying number or award identification number if the CFDA is not known.</p> <p>Note: In instances where disbursements were made from inactive CFDA numbers, provide the inactive CFDA number.</p>
5	<p>A column titled Other Identifying Numbers Assigned by the Pass-Through Entity is included in this tab. Entities should report any other identifying numbers assigned by the pass-through entity in this column. Entities should contact the disbursing entity to determine the other identifying number(s) before leaving the column blank. If there are multiple other identifying numbers, report each number in this column, separated by a slash (/). Do not use this column to report identifying numbers assigned by the federal grantor agency.</p> <p>Amounts provided to subrecipients are now reported on the face of the Final SEFA schedule and pass-through amounts cannot exceed the total of direct and indirect expenditures reported. DOA will contact you if the pass-through amounts exceed the total of direct and indirect costs.</p>

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Preparing the federal schedules.xlsm 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 SEFA tab. Do not enter the entity number and name. This information is linked to the RECEIVED FROM STATE 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. Report each CFDA number only once on the schedule unless the CFDA number has both research and development (R&D) expenditures and expenditures other than R&D. Key “@” in Column G to indicate R&D expenditures.
3	Report all Federal disbursements in Column F, EXCEPT expenditures/disbursements reported on the RECEIVED FROM NONSTATE tab.

Continued on next page

**Component Unit Year-End Reporting Memorandum – FY 2017
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Federal Schedules**

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

Step	Action
4	<p>A column titled “Program Name - Unidentified CFDA Number” is included in each tab in the Federal Schedules.xlsx file. 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.</p> <p>It is now a requirement to include an identifying number or award identification number if the CFDA is not known.</p> <p>Note: In instances where disbursements were made from inactive CFDA numbers, provide the inactive CFDA number.</p>
5	<p>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.</p>

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Preparing the federal schedules.xlsm template; FLUCTUATION ANALYSIS tab

Instructions for preparing the **FLUCTUATION ANALYSIS** tab are in the table below.

Step	Action
1	Click on the FLUCTUATION ANALYSIS tab. This tab will identify fluctuations in the expenditure amounts reported on the current SEFA tab compared to the prior year SEFA tab. The total SEFA dollar variance is provided in the top section of the tab.
2	In the lower portion of the tab, a fluctuation is provided for each major federal agency category between the current and prior year SEFA tab expenditure amounts. For example, 10.xxx represents all expenditures from the SEFA tab within the federal agency, U.S. Department of Agriculture. A “significant variance” is identified, whenever a “YES” is displayed in the “Significant Variance” column and requires that an explanation of the variance be provided. All SEFA amounts for the current and prior year autopopulate in the appropriate federal agency fields (10.XXX, 11.XXX, etc.). You do not need to enter any current or prior year SEFA expenditure amounts.
3	For the Variance explanation on the FLUCTUATION ANALYSIS tab, if "YES" is displayed in “Significant Variance” column, explain any significant increases or decreases in the major federal agency categories. Compare the prior year's SEFA tab to the current year's SEFA tab to identify any individual program differences for the major federal agency where an explanation is required. It will be helpful to have a copy of the prior and current year SEFA tab submissions to identify programs that are new or no longer being used in the current year SEFA tab submission. Include detailed CFDA #s and/or other information to explain any significant changes identified. It is not sufficient to explain that a specific CFDA had significant changes without providing a reason for the change.

Continued on next page

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Preparing the federal schedules.xlsm template; FLUCTUATION ANALYSIS tab (continued)

Step	Action
4	It is important to make sure you have checked the www.cfda.gov website to ensure that all CFDA numbers are valid for the current SEFA. Please pay close attention to CFDA programs that have been deleted or changed to an alternate CFDA number.
5	Valid explanations may include that a program is no longer in use or a new program has been added in the SEFA year being reported.

Reconciliation of the Schedule of Expenditures of Federal Awards

The **Reconciliation of the Schedule of Expenditures of Federal Awards** reconciles the expenditures reported on the **SEFA** tab plus the expenditures reported on the **RECEIVED FROM NONSTATE** tab to the amount of Federal expenditures reported in Attachment CU4.

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 \(Quarterly Report\).](#)**

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Federal Schedules

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

Instructions for preparing the **Reconciliation of the Schedule of Expenditures of Federal Awards** to Attachment CU4 are in the following table.

Step	Action
1	Open the recon-cu.xlsx file.
2	Enter the contact information and date completed in the applicable cells highlighted in yellow.
3	In cell E13, enter the total Federal Expenditure (excluding BABs recorded in fund 1302X) amounts as reported on the SEFA tab.
4	In cell E14, enter the total Federal Expenditure amounts as reported on the RECEIVED FROM NONSTATE tab.
5	List the total Federal Expenditures per Attachment CU4 by entering the following information: <ul style="list-style-type: none"> • Attachment CU4 in cell B21. • Total Federal Expenditures as reported on the applicable Attachment in cell E19.
6	The difference between the expenditures as reported on the SEFA tab plus the expenditures reported on the RECEIVED FROM NONSTATE tab and the expenditures on Attachment CU4 will be calculated on line 22. This difference should be completely reconciled before submission to DOA. A line item has been added to the reconciling items section to include any BABs recorded in fund 1302X, if applicable.
7	Begin reconciling items on line 26.

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Component Unit Year-End Reporting Memorandum – FY 2017
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Federal Schedules

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

Step	Action								
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;"> <tr> <td>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> <tr> <td>BABs recorded in fund 1302X</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	BABs recorded in fund 1302X	\$XXX
Perkins loan receivable	\$XXX								
Nursing student loan receivable	\$XXX								
Indirect Costs	\$XXX								
BABs recorded in fund 1302X	\$XXX								
9	<p>The sum of the reconciling items must equal the difference between the expenditures on the SEFA tab plus the expenditures on the Received from Nonstate tab and the expenditures on Attachment CU4. <u>If these amounts do not equal, further investigation is required because DOA will not accept incomplete or improper reconciliations.</u></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 or if specifically requested by DOA.</p>								

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