

Effective and Accurate SEFA Presentation

MSBO Annual Conference – April 23, 2026 – Session H09

Today's Agenda

Key Elements of a K-12 SEFA

- Top 10 key elements to include in your District's SEFA
- Connectivity between the various elements

SEFA Preparation Reminders

- Tips for ensuring that your SEFA is complete
- Guidance on what to “double-check” before providing your SEFA to your auditor

Presenters



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Assurance Manager

- K-12 Single Audit Lead
- Grand Rapids Office



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Key Elements of a K-12 SEFA



Example SEFA

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2024	Adjustments and Transfers	Federal Funds/ Payments-in-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2025	Current Year Cash Transferred to Subrecipients
Clusters:										
Special Education Cluster - U.S. Department of Education - Passed through the Michigan Department of Education - Special Education - Grants to States:										
IDEA Flowthrough 2024	XXXXXX	84.027	10,000,000	8,500,000	3,000,000	5,000	3,600,000	595,000	-	-
IDEA Flowthrough 2025	XXXXXX	84.027	10,000,000	-	-	-	6,500,000	8,800,000	2,300,000	-
IDEA General Supervision 2024	XXXXXX	84.027	195,000	195,000	60,000	-	60,000	-	-	-
IDEA General Supervision 2025	XXXXXX	84.027	195,000	-	-	-	150,000	195,000	45,000	-
Total IDEA			20,390,000	8,695,000	3,060,000	5,000	10,310,000	9,690,000	2,345,000	-
Special Education Cluster - U.S. Department of Education - Passed through the Michigan Department of Education - Special Education - Preschool Grants:										
IDEA Handicapped Preschool 2024	XXXXXX	84.173	275,000	275,000	92,000	-	92,000	-	-	-
IDEA Handicapped Preschool 2025	XXXXXX	84.173	275,000	-	-	-	215,000	275,000	60,000	-
Total Handicapped Preschool (04-142)			550,000	275,000	92,000	-	307,000	275,000	60,000	-
Total Special Education Cluster (IDEA)			20,940,000	8,970,000	3,152,000	5,000	10,617,000	9,965,000	2,405,000	-
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Michigan Department of Community Health - Medical Assistance Program										
	N/A	93.778	385,000	-	-	-	385,000	385,000	-	-
Direct Cluster Program - Head Start Cluster - U.S. Department of Health and Human Services - Head Start:										
Award No. XXXXXXXXXXXX (11/23-10/24) "Even"	XXXXXXXXXXXX	93.600	7,000,000	4,500,000	1,000,000	-	3,500,000	2,500,000	-	-
Award No. XXXXXXXXXXXX (11/24-10/25) "Odd"	XXXXXXXXXXXX	93.600	7,250,000	-	-	-	4,500,000	5,250,000	750,000	-
Total Head Start			14,250,000	4,500,000	1,000,000	-	8,000,000	7,750,000	750,000	-
Total cluster programs			35,575,000	13,470,000	4,152,000	5,000	19,002,000	18,000,000	3,155,000	-
Other federal awards:										
U.S. Department of Education - Passed through the Michigan Department of Education:										
Title I Grants to Local Educational Agencies:										
Project No. XXXXXX - 23/24 "Even" 10/1/23-9/30/24	XXXXXX	84.010	1,250,000	650,000	275,000	-	550,000	275,000	-	185,000
Project No. XXXXXX - 24/25 "Odd" 10/1/24-9/30/25	XXXXXX	84.010	1,000,000	-	-	-	300,000	450,000	150,000	75,000
Total Title I Regional Assistance Grant			2,250,000	650,000	275,000	-	850,000	725,000	150,000	260,000



Key Element #1 – Assistance Listing Number (ALN)

- Assistance Listing Number is sourced from grant agreement
- Must include alpha suffixes, if applicable
- SEFA must group projects by ALN

Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2024
Department of Education - Passed Education - Special Education -					
	XXXXXX	84.027	10,000,000	8,500,000	3,000,000
	XXXXXX	84.027	10,000,000	-	-
	XXXXXX	84.027	195,000	195,000	60,000
	XXXXXX	84.027	195,000	-	-
			20,390,000	8,695,000	3,060,000
Department of Education - Passed Education - Special Education -					
24	XXXXXX	84.173	275,000	275,000	92,000
25	XXXXXX	84.173	275,000	-	-
Expanded Preschool (94-142)			550,000	275,000	92,000
Education Cluster (IDEA)			20,940,000	8,970,000	3,152,000
Health and Human Services - Department of Community Health -	N/A	93.778	385,000	-	-
Department of Health - U.S. Department of Health					
2023-10/24 "Even"	XXXXXXXXXXXX	93.800	7,000,000	4,500,000	1,000,000
2024-10/25 "Odd"	XXXXXXXXXXXX	93.800	7,250,000	-	-
Department of Health			14,250,000	4,500,000	1,000,000
Programs			35,575,000	13,470,000	4,152,000
Department of Health through the Michigan					
Local Agencies:					
24 "Even" 10/1/23-9/30/24	XXXXXX	84.010	1,250,000	650,000	275,000
25 "Odd" 10/1/24-9/30/25	XXXXXX	84.010	1,000,000	-	-
Regional Assistance Grant			2,250,000	650,000	275,000



Key Element #2 – Clusters of Programs

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount
Clusters:			
Special Education Cluster - U.S. Department of Education - Passed through the Michigan Department of Education - Special Education - Grants to States:			
IDEA Flowthrough 2024	XXXXXX	84.027	10,000,000
IDEA Flowthrough 2025	XXXXXX	84.027	10,000,000
IDEA General Supervision 2024	XXXXXX	84.027	195,000
IDEA General Supervision 2025	XXXXXX	84.027	195,000
Total IDEA			20,390,000
Special Education Cluster - U.S. Department of Education - Passed through the Michigan Department of Education - Special Education - Preschool Grants:			
IDEA Handicapped Preschool 2024	XXXXXX	84.173	275,000
IDEA Handicapped Preschool 2025	XXXXXX	84.173	275,000
Total Handicapped Preschool (94-142)			550,000
Total Special Education Cluster (IDEA)			20,940,000
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Michigan Department of Community Health - Medical Assistance Program			
	N/A	93.778	385,000
Direct Cluster Program - Head Start Cluster - U.S. Department of Health and Human Services - Head Start:			
Award No. XXXXXXXXXXXXXX (11/23-10/24) "Even"	XXXXXXXXXXXXXX	93.600	7,000,000
Award No. XXXXXXXXXXXXXX (11/24-10/25) "Odd"	XXXXXXXXXXXXXX	93.600	7,250,000
Total Head Start			14,250,000
Total cluster programs			35,575,000
Other federal awards:			
U.S. Department of Education - Passed through the Michigan Department of Education:			
Title I Grants to Local Educational Agencies:			
Project No. XXXXXX - 23/24 "Even" 10/1/23-9/30/24	XXXXXX	84.010	1,250,000
Project No. XXXXXX - 24/25 "Odd" 10/1/24-9/30/25	XXXXXX	84.010	1,000,000
Total Title I Regional Assistance Grant			2,250,000

- Clusters must be listed above non-clustered programs within the same funding source
- List each individual federal program within the cluster, as well as the total of all cluster expenditures



Key Element #3 – Program Title/Approved Award Amount

- Title of program must match SAM.gov description for ALN
- Should list who the federal award was passed through, if applicable
- Award amount should be the approved award amount (or total grant authorization)

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount
Clusters:			
Special Education Cluster - U.S. Department of Education - Passed through the Michigan Department of Education - Special Education Grants to States:			
IDEA Flowthrough 2024	XXXXXX	84.027	10,000,000
IDEA Flowthrough 2025	XXXXXX	84.027	10,000,000
IDEA General Supervision 2024	XXXXXX	84.027	195,000
IDEA General Supervision 2025	XXXXXX	84.027	195,000
Total IDEA			20,390,000
Special Education Cluster - U.S. Department of Education - Passed through the Michigan Department of Education - Special Education Preschool Grants:			
IDEA Handicapped Preschool 2024	XXXXXX	84.173	275,000
IDEA Handicapped Preschool 2025	XXXXXX	84.173	275,000
Total Handicapped Preschool (94-142)			550,000
Total Special Education Cluster (IDEA)			20,940,000



Key Element #4 – Prior Year Expenditures

(Memo Only)
Prior Year
Expenditures

8,500,000
-
195,000
-
<hr/>
8,695,000
275,000
-
<hr/>
275,000
<hr/>
8,970,000

- Must show, for reference only, the prior year actual expenditures for the same award
- Supports roll-forward of balances
- Helps to identify spending over grant authorization, as well as any prior year corrections



Key Element #5 – Prior Year Accrued Revenue

- Discloses beginning inventory of commodities, accrued revenue, and deferred revenue
- Should match the prior year ending balance for accrued revenue on the previous SEFA

Accrued Revenue at July 1, 2024
3,000,000
-
60,000
-
<hr/>
3,060,000
92,000
-
<hr/>
92,000
<hr/>
3,152,000



Key Element #6 – Adjustments and Transfers

Adjustments and Transfers
5,000
-
-
-
5,000
-
-
-
5,000

- This column typically relates to transfers between projects, amendments affecting prior year balances, funds returned, reduction in award amounts, etc.
- Explanation for items in this column are required to be disclosed in footnotes: reason, dollar amount, and resolution (if applicable)



Key Element #7 – Federal Funds/Payments-In-Kind Received

- Reports all current year receipts from federal sources, including:
 - » Cash received
 - » Payment-in-kind (food commodities, which are received from PAL Report)
 - » Loan draws
 - » Interest subsidies

Federal Funds/
Payments-in-kind
Received

3,600,000
6,500,000
60,000
150,000

10,310,000

92,000
215,000

307,000

10,617,000



Key Element #8 – Federal Expenditures

Federal Expenditures
595,000
8,800,000
-
<u>195,000</u>
9,590,000
-
<u>275,000</u>
<u>275,000</u>
9,865,000

- Includes all expenditures incurred in the current year for allowable costs, both direct and pass-through to subrecipients
- Values and totals must match the Data Collection Form submitted to the Federal Audit Clearinghouse



Key Element #9 – Current Year Accrued Revenue

- Balances should equal Federal Expenditures less Federal Funds Received plus PY Accrued Revenue plus Adjustments and Transfers

» $A - B + C + D$

- Column must be reconciled to the financial statements as of the same date

C	D	B	A	
Accrued Revenue at July 1, 2024	Adjustments and Transfers	Federal Funds/ Payments-in-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2025
3,000,000	5,000	3,800,000	595,000	-
-	-	6,500,000	8,800,000	2,300,000
60,000	-	60,000	-	-
-	-	150,000	195,000	45,000
<u>3,060,000</u>	<u>5,000</u>	<u>10,310,000</u>	<u>9,590,000</u>	<u>2,345,000</u>
92,000	-	92,000	-	-
-	-	215,000	275,000	60,000
<u>92,000</u>	<u>-</u>	<u>307,000</u>	<u>275,000</u>	<u>60,000</u>
3,152,000	5,000	10,617,000	9,865,000	2,405,000



SEFA Preparation Reminders



Preparing Your SEFA

- Review grant agreements to ensure that the source of funding is federal and that you are using the appropriate ALN
- Connect with Department-specific individuals on any potential new grant streams



SEFA Completeness Checks

- Review the current year SEFA against the prior year SEFA to identify any possibly gaps
- Perform a SEFA to GL reconciliation to ensure that you have included all relevant federal expenditures and accrued revenues on the SEFA
- Ensure all pass-through-only grants are also included

Q&A

Contact your presenters



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Thank you!