

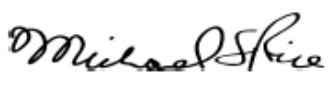
ACTIVITY #2 – Grant Walkthrough

Instructions: Work through information provided to complete the SEFA for ABC School District’s FY22 ESSER III grant. Answer the questions following the exhibits.

Trial Balance Amounts (as of 6/30/2022):

Account	Account Description	Amount	
Balance Sheet			
Receivables:			
11-2-141-0000	Due from Federal Government	\$ 283,519	A
Liabilities:			
11-2-141-0000	Unavailable Revenue	\$ (92,232)	
Income Statement			
Revenue:			
11-0-414-0000-4350	ESSER III	\$ 1,700,000	
Expenditures:			
11-1-100-100-1240-4350-00000-0000	Teacher salaries - ESSER III	\$ 957,684	
11-1-100-100-2110-4350-00000-0000	Employee benefits (Group Life) - ESSER III	\$ 40,000	
11-1-100-100-2120-4350-00000-0000	Employee benefits (Group Disability) - ESSER III	\$ 45,000	
11-1-100-100-2140-4350-00000-0000	Employee benefits (Dental) - ESSER III	\$ 21,000	
11-1-100-100-2150-4350-00000-0000	Employee benefits (Vision) - ESSER III	\$ 20,450	
11-1-100-100-2820-4350-00000-0000	Employee benefits (Retirement) - ESSER III	\$ 62,780	
11-1-100-100-2830-4350-00000-0000	Employee benefits (Employer social security) - ESSER III	\$ 33,600	
11-1-100-100-2840-4350-00000-0000	Employee benefits (Workers comp) - ESSER III	\$ 42,570	
11-1-100-100-2850-4350-00000-0000	Employee benefits (Unemployment) - ESSER III	\$ 12,800	
11-1-100-100-3110-4350-00000-0000	Parapros - ESSER III	\$ 311,540	
11-1-100-100-3190-4350-00000-0000	Other professional and technical services - ESSER III	\$ 20,000	
11-1-100-100-3490-4350-00000-0000	Internet - ESSER III	\$ 5,689	
11-1-100-100-4120-4350-00000-0000	Equipment - ESSER III	\$ 99,119	
11-1-100-100-5110-4350-00000-0000	Teaching/Testing supplies and materials - ESSER III	\$ 120,000	
	Subtotal	\$ 1,792,232	
(A) Detail of Due from Federal Government			
	ESSER II	\$ 69,877	
	ESSER III	\$ 92,232	
	Title I	\$ 87,910	
	Title IV	\$ 33,500	
	Subtotal	\$ 283,519	A

Grant Award Notification:

MICHIGAN DEPARTMENT OF EDUCATION 608 W. Allegan PO Box 30008 LANSING, MICHIGAN 48909 GRANT AWARD NOTIFICATION													
1 Recipient Entity Name and Address: <div style="background-color: black; color: white; padding: 2px;">ABC School District</div> District/Recipient Code: 12345	5 Recipient Business Contact: Name: <div style="background-color: black; color: white; padding: 2px;">ABC School District</div> Position: Telephone: Email:												
2 Award Information Grant Title: ARP/ESSER III Fiscal Year: 2021 Funding Source: Federal Subaward Type: Formula Grant Number - Project Number: 213713 - 2122 Grant Code: 435	6 Authorized Funds: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center;">Date:</th> <th style="width: 20%; text-align: center;">Amount:</th> </tr> </thead> <tbody> <tr> <td>Original Approval Amount:</td> <td style="text-align: center;">02/25/2022</td> <td style="text-align: center;">\$3,000,000.00</td> </tr> <tr> <td colspan="3">Amendments:</td> </tr> <tr> <td colspan="2">Current Authorized Amount:</td> <td style="text-align: center;">\$3,000,000.00</td> </tr> </tbody> </table>		Date:	Amount:	Original Approval Amount:	02/25/2022	\$3,000,000.00	Amendments:			Current Authorized Amount:		\$3,000,000.00
	Date:	Amount:											
Original Approval Amount:	02/25/2022	\$3,000,000.00											
Amendments:													
Current Authorized Amount:		\$3,000,000.00											
3 Report Due Dates: Final Expenditure Report: 11/29/2023 Final Performance Report:	7 Expenditure Period: Beginning date: 03/13/2020 Ending date: 09/30/2023												
4 MDE Program Staff Contact: Name: MDE Office Office of Financial Management Telephone: Email: MDE-CARES@Michigan.gov	8 Method of Obtaining Payment: https://milogintp.michigan.gov Payment Contact: NexSys Accounting Help Line: 517-335-0534												
9 Legislative Authority Pertaining to Award: ESSER.GEER_FAQs_5.26.21_745AM_FINALb0cd6833f6f46e03ba2d97d30aff953260028045f9ef3b18ea602db4b32b1d99.pdf (ed.gov)													
10 Authorizing Official:  Date: 02/25/2022													

MSBO – How to Accurately Prepare Your SEFA

11	<p>RECIPIENT INFORMATION:</p> <p>DUNS Number: [REDACTED] DUNS Name: ABC School District UEI Number: [REDACTED] Indirect Cost Rate: [REDACTED]</p>
12	<p>FEDERAL AWARD INFORMATION</p> <p>Federal Awarding Agency: US Department of Education Pass-through entity: Michigan Department of Education (MDE) Identification Number (FAIN): S425U210010 Total Amount of Federal Award to MDE: \$2,479,888,752.00 Federal Award Signature Date: 10/08/2021 Description: ARP ESSER (ESSER III) funds will allow Local Education Agencies (LEAs) to enact appropriate measures to help schools: • invest in mitigation strategies consistent with the Centers for Disease Control and Prevention's (CDC)</p>
13	<p>CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA)</p> <p>CFDA Number: 84.425U CFDA Title: American Rescue Plan-Elementary and Secondary Schools Emergency Relief Fund CFDA Website: Go to www.cfda.gov, enter the above number in "Keyword or Program Number" and press "Search." Open the file with the correct CFDA number.</p>
14	<p>ADDITIONAL REGULATIONS PERTAINING TO AWARD:</p>
15	<p>ADDITIONAL REQUIREMENTS:</p> <p>A fiscal agency that expends \$750,000 or more of federal funds during its fiscal year is required to have a Single Audit performed for that year [2 CFR 200.501]. The single audit will be submitted by November 1 of the following fiscal year per MCL 388.1618(4(e)).</p> <p>The grant recipient must permit MDE and auditors to have access to its records and financial statements as necessary to meet audit requirements.</p> <p>SPECIFIC AWARD CONDITIONS:</p> <p>CLOSEOUT TERMS AND CONDITIONS:</p> <p>The grant recipient is required to submit project and financial reports by the deadlines indicated in box 3 of this Grant Award Notification.</p>
16	<p>NOTICES:</p> <p>Research & Development Grant: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>

MSBO – How to Accurately Prepare Your SEFA

Current Year Grant Receipts:

Grant Auditor Report								
12345		7/1/2021 - 6/30/2022				ISD		
ABC School District								
Grant #	Project #	Project End Date	Allocation	Approved	Paid During Date Range	Cumulative Payments	Balance Approved-Cumulative	Final Expenditure Report?
84.425U ' ESSER III - Formula								
213713	2122	9/30/2023	\$3,000,000.00	\$3,000,000.00	\$58,421.00	\$654,421.00		None
213713	2122	9/30/2023	\$3,000,000.00	\$3,000,000.00	\$1,700,000.00	\$2,354,421.00		None
213713	2122	9/30/2023	\$3,000,000.00	\$3,000,000.00	\$92,232.00	\$2,446,653.00	**	None
Total for 84.425U			\$3,000,000.00	\$3,000,000.00	\$1,850,653.00	\$1,850,653.00		
** Payment not received by ABC School District until July 2, 2022 per review of bank statements								

Accrued Revenue per PY SEFA: \$58,421

Total expenditures per PY SEFA: \$596,000

Questions:

1. Is this part of a cluster?
2. What is the federal agency to be indicated on the SEFA?
3. Who is the pass-through agency?
4. What should be the grant program title?
5. What is the pass-through entity identifying number?
6. What is the assistance listing number?
7. What is the award amount?
8. What is the amount that should be reported for federal funds received?
9. What is the amount that should be reported for federal expenditures?
10. What is the accrued revenue amount at June 30, 2023?

