

ACFR SEFA DISCLOSURES

YEAR ENDED JUNE 30, 2023

Agency # 998

Instructions: SARS reviews your agency's information on these disclosure forms and incorporates the data into the notes to the Schedule of Expenditures of Federal Awards (SEFA). For the year ended June 30, 2023, please complete the disclosure forms that apply to your agency. For any disclosures that do not apply to your agency, please select N/A for "not applicable" on the checklist below. Please return your completed SEFA disclosures to SARS by **August 18, 2023**. If you have any questions, contact your SARS analyst.

NOTES:

All disclosures are now Excel documents, please do not submit .pdf versions to SARS.

Before completing disclosures, please be sure Excel is set to automatically calculate totals (File- options- formulas- calculation options). This will also allow agency numbers to populate when possible.

SEFA DISCLOSURE CHECKLIST

I. Complete the listed disclosures on the following Excel tabs, N/A is not an option.	<u>Excel Tab</u>
1. EIN and UEI Numbers	1
2. Reconciliation of SEFA Revenues, Expenditures, and Transfers	2
II. Complete the following separate Excel disclosures or select N/A for "not applicable".	<u>N/A dropdown</u>
3. Loans and Loan Guarantees	<u>Completed</u>
4. Federal Noncash Assistance	<u>Completed</u>

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1. EIN AND UEI NUMBERS

Please list all Employer Identification Numbers (EIN) and the 12-character Unique Entity ID (UEI) numbers that your agency used to apply for federal funds for the fiscal year ended June 30. Both numbers are required and neither contain spaces. Description should be, at minimum, the agency name.

EIN	UEI	Description
93-1116396	X5QGNEC5ASH4	Department of Administrative Services

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2. RECONCILIATION OF SEFA REVENUES, EXPENDITURES, AND TRANSFERS

Complete the following reconciliation. DR/CR signage should match Datamart amounts.
Any corrections to the Datamart information should be detailed on the SEFA Corrections spreadsheet.

<u>Revenues</u>		
Direct Revenue (should match to Datamart)	\$ 12,000.00	
Increase / decrease per SEFA Correction Form, if applicable	\$ 2,500.00	
Total Direct Revenue		\$ 14,500.00
Indirect Revenue (should match to Datamart)	\$ -	
Increase / decrease per SEFA Correction Form, if applicable	\$ -	
Total Indirect Revenue		\$ -
Total Federal Revenue (Direct + Indirect)		\$ 14,500.00

<u>Expenditures</u>		
Direct Expenditures (should match to Datamart)	\$ 6,542.79	
Increase / decrease per SEFA Correction Form, if applicable	\$ (1,900.00)	
Total Direct Expenditures		\$ 4,642.79
Distributions to Subrecipients (should match to Datamart)	\$ 2,711.35	
Increase / decrease per SEFA Correction Form, if applicable	\$ 67,999.00	
Total Distributions to Subrecipients		\$ 70,710.35
Indirect Expenditures (should match to Datamart)	\$ -	
Increase / decrease per SEFA Correction Form, if applicable	\$ -	
Total Indirect Expenditures		\$ -
Total Federal Expenditures (Direct + Distributions + Indirect)		\$ 75,353.14

<u>Transfer In</u>		
Transfer In (should match to Datamart)	\$ 5,000.00	
Increase / decrease per SEFA Correction Form, if applicable	\$ 600.00	
Total Transfer In		\$ 5,600.00

<u>Transfer Out</u>		
Transfer Out (should match to Datamart)	\$ 7,000.00	
Increase / decrease per SEFA Correction Form, if applicable	\$ 250.00	
Total Transfer Out		\$ 7,250.00

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3. LOANS AND LOAN GUARANTEES

Part I

Did your agency receive any Direct Federal Loans?

If **No**, Part I is complete, continue with Part II by scrolling down to 2nd page.

If **Yes**, please provide the following:

Assistance Listing Number (ALN) program number:

Program title or description:

Does the program have continuing compliance requirements?

Note: Title 2 CFR Part 200 does not specifically define "continuing compliance requirements". The compliance supplement often has that information for specific programs. For example, if in a prior year the proceeds of the federal loan were expended to construct a building, and the current year activity consists only of loan repayments and a requirement by the federal lender to submit a report that only details loan repayment information, it may not be necessary to include the prior year's loan balance. However, if the federal lender requires that, on an on-going basis, a certain percentage of the building is rented to low-income residents, it would likely be necessary to include the prior year's loan balance in determining the total amount of loans expended. If uncertain, contact the federal awarding agency.

Federal Awards Expended

Beginning-of-the-year balance of loans from previous years for which the federal government imposes continuing compliance requirements:

Any interest subsidy, cash, or administrative cost allowance received:

The amount on new loans made (distributed) during the fiscal year:

Total federal awards expended for loans and loan guarantees per Title 2 CFR Part 200, Subpart F, section .503(b):

The amount of the Federal Awards Expended total that is included in the SEFA:

Outstanding loans and loan guarantees subject to continuing compliance requirements

Total loans and loan guarantees outstanding at year-end for which the federal government imposes continuing compliance requirements:

If the amount included in the SEFA is different than the new loans made during the year, please explain:

press "alt" + "enter" to start a new line

Scroll down to complete Part II.

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3. LOANS AND LOAN GUARANTEES - continued

Part II

Does your agency have revolving loan funds that are established with federal funds?

If **No**, this form is complete.

If **Yes**, please provide the following:

Assistance Listing Number (ALN) program number: 16-258

Program title or description: Tax Credit Assistance Program (TCAP)

Note: If your agency administers a revolving loan program where federal funds are lent to third parties, repaid and then lent again to other parties, the repayment of principal and interest is considered program income (revenues) and loans of such funds to eligible recipients are considered expenditures.

For purposes of SEFA presentation, report the amount of loans the agency made during the year. This includes all loans that are funded by the original grant and program income. **However, check the terms of the grant award and discuss with the federal awarding agency** since some federal agencies have different rules for presenting revolving loans on the SEFA.

For example, the Department of Commerce, for its Economic Assistance Revolving Loan fund, requires grantees to report the balance of loans outstanding at year-end, instead of the amounts lent. In contrast, some federal agencies only require the original loan to be reported and do not treat any subsequent lending as "federal funds".

The amount of new loans made during the fiscal year: \$ 2,500.00

Amount from the preceding line that is included in SEFA: \$ 2,500.00

If the amount included in the SEFA is different than the new loans made during the year, please explain:

press "alt" + "enter" to start a new line

If the terms of the grant award requires different amounts to be reported in the SEFA, please contact your SARS Analyst.

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4. FEDERAL NONCASH ASSISTANCE

If your agency receives or issues federal noncash assistance in the form of free rent, food commodities, donated property, or donated surplus property, please complete the applicable tabs attached to this disclosure and record the totals below. Examples of completed workbook tabs are found on the SARS Disclosures website page as "Examples - SEFA 04 - Non-Cash Assistance".

Inflow		
Direct amount of value received during the fiscal year	\$ 831,861.83	
Indirect amount of value received during the fiscal year	\$ -	
Total value received		\$ 831,861.83

Outflow		
Direct amount of value distributed during the fiscal year	\$ 4,478.19	
Indirect (subrecipient) amount of value distributed during the fiscal year	\$ 503,845.55	
Total value distributed		\$ 508,323.74

How was the value determined?

Fair market value at time of receipt	<input type="checkbox"/> Yes
Assessed value provided by the federal agency	<input type="checkbox"/> No

NOTE: If using the SEFA Repository reports for federal reporting, it is not necessary to submit a correction form to include the federal Noncash Assistance information above in the Schedule of Expenditures of Federal Awards.

FEDERAL REVENUES

Agy Name: Department of Education
Contact: First Last
Phone: ###-###-####
Date: 8/18/2023
Fiscal Year: 2023

Column D: Key in 'O' (capital letter)
 Column E: If 'Other', key in 9999;
 If ARRA, key in 2009
 If CARES, key in 2020
 If ARPA, key in 2124
 If CRRSAA, key in 3000

3-Digit Agency Number	Assistance Listing Number	Assistance Listing Title	Cluster	State Fund Group #	(Direct) Funds Received From Federal Agency	(Indirect) Funds Received As Subrecipient	Pass-Through Organization	Pass-Through Identifying Number (9 digits- no hyphens)	Type of assistance
581	10.555	National School Lunch Program	0	9999	505,000.00				Food Commodities
581	10.559	Summer Food Service Program for Children	0	9999	26,861.83				Food Commodities

Example of Non-Cash Revenue Worksheet

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 Completed Sample

FEDERAL EXPENDITURES

Agency Name: Department of Education
 Contact: First Last
 Phone: ###-###-####
 Date: 8/18/2023
 Fiscal Year: 2023

Column D: Key in 'O' (capital letter)
 Column E: If 'Other', key in 9999;
 If ARRA, key in 2009
 If CARES, key in 2020
 If ARPA, key in 2124
 If CRRSAA, key in 3000

Note: **Keep the formula in the 'Expenditures Total' column for greater accuracy.
 Note: Verify (A) + (B) = (C). And (D) + (E) = (C).

3-Digit Agency Number	Assistance Listing Number	Assistance Listing Title	Cluster	State Fund Group #	Direct Expenditures (A)	Pass Thru To Subrecipient (B)	Expenditures Total ** (C)	Direct Award (Received directly from federal agency) Expenditures (D)	Indirect Award (Received as Subrecipient) Expenditures (E)
581	10.555	National School Lunch Program	O	9999	4,478.19	496,611.55	501,089.74	501,089.74	0.00
581	10.559	Summer Food Service Program for Children	O	9999		7,234.00	7,234.00	7,234.00	0.00

Example of Non-Cash Expenditure Worksheet

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TRANSFERS OUT

Agency Name: Department of Education
 Contact: First Last
 Phone: ###-###-####
 Date: 8/18/2023
 Fiscal Year: 2023

Column D: Key in 'O' (capital letter)
 Column E: If 'Other', key in 9999;
 If ARRA, key in 2009
 If CARES, key in 2020
 If ARPA, key in 2124
 If CRRSAA, key in 3000

3 - Digit Agency Number	Assistance Listing Number	Assistance Listing Title	Cluster	State Fund Group #	Receiving Agency # (3 digits only)	Agency Name	Amount Sent
581	10.555	National School Lunch Program	O	9999	248	Oregon Military Dept	11,229.54
581	10.555	National School Lunch Program	O	9999	415	Oregon Youth Authority	69,670.65

Example of Non-Cash Transfers Out Worksheet

Chapter H
 Completed Sample

TRANSFERS IN

Agency Name: Oregon Military Department
Contact: First Last
Phone: ###-###-####
Date: 8/18/2023
Fiscal Year: 2023

Column D: Key in 'O' (capital letter)
Column E: If 'Other', key in 9999;
If ARRA, key in 2009
If CARES, key in 2020
If ARPA, key in 2124
If CRRSAA, key in 3000

3 - Digit Agency Number	Assistance Listing Number	Assistance Listing Title	Cluster	State Fund Group #	Sending Agency # (3 digits only)	Agency Name	Amount Received
248	10.555	National School Lunch Program	O	9999	581	Dept of Education	11,229.54

Example of Non-Cash Transfers In Worksheet

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Completed Sample

