

# ACFR SEFA DISCLOSURES

## YEAR ENDED JUNE 30, 2024

Agency # 998

Due date: August 23, 2024

Submitted by: First Last

**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, 2024, 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, SEFA repository reports including subrecipient details, and correction spreadsheets (if needed) in Excel format to SARS by the due date. If you have any questions, please contact your SARS analyst.

**Review:** Questions were previously in a separate checklist maintained by each agency. They have now been incorporated into these SEFA disclosures for completion and inclusion in the disclosure submissions.

Use regardless if your agency is using the SEFA repository reports or if pre-approved to use Excel spreadsheets to report federal data. If your agency finds errors or omissions in the SEFA repository reports, use the Excel corrections spreadsheet to communicate the information to SARS.

**NOTES:**

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 following Excel documents and deliver to SARS by the Gold Star date.**

Completed?

SEFA Disclosures and Agency Certification

Yes

General Disclosure E

Yes

*Retained in the General Disclosures A-K. Do not include In SEFA submissions.*

**II. Complete the following SEFA Excel document.**

Excel Tab

Disclosure 1. EIN and UEI Numbers

1

Disclosure 2. Reconciliation of SEFA Expenditures

2a

Reconciliation of SEFA Revenues and Transfers

2b

Review. Agency SEFA Review Checklist - includes non-SFMA agency questions

Review

**III. Complete the following separate Excel disclosures or select N/A for "not applicable".**

N/A dropdown

Disclosure 3. Loans and Loan Guarantees

Completed

Disclosure 4. Federal Noncash Assistance - including workbook report tabs

Completed

# ACFR SEFA DISCLOSURES

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### 1. EIN AND UEI NUMBERS

Using capital letters, 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. Please also omit hyphens.
- ~ Only record an EIN or UEI once, multiple entries for the same number are not needed.
- ~ Description should be, at minimum, the agency name.

EIN	UEI	Description
931116396	X5QGNEC5ASH4	Department of Administrative Services

Chapter H  
Completed Sample

# ACFR SEFA DISCLOSURES

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### 2a. RECONCILIATION OF SEFA EXPENDITURES

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.

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

Y/ N	<b><u>Expenditure / Subrecipient Repository Review</u></b>
Yes	If the Expenditure report indicates federal awards were passed through to subrecipients, has the <i>Distribution to Subrecipients</i> report been submitted?
Corrected	Does the Distributions to Subrecipients amount above tie to the total amount passed through on the repository reports? If not, a SEFA Corrections spreadsheet should be completed.
No	Are there missing tax ID numbers and/or organization names on the Subrecipient reports? If missing, provide the required information on a SEFA Corrections spreadsheet.
	If pass-through totals do not tie between the Expenditure repository report and the Distributions to Subrecipients report, research to determine the problem and submit a SEFA Corrections spreadsheet to rectify for the current year. If applicable, correct in the system to eliminate the error repeating each year.
	The movement of federal money between state agencies is a transfer and should not be present on the Distributions to Subrecipients report.
	OHSU, OSU, PSU, UO, EOU, OIT, SOU, and WOU all operate under their own governing boards. These Universities are not state agencies and therefore could be a subrecipient.
Y/ N	<b><u>Only for non-SFMA agencies submitting SEFA in Excel</u></b>
~ select	On the Distributions to Subrecipients spreadsheet, are the tax ID numbers 9 digits and start with something other than the number one?
	If the tax ID begins with the number one, it is possibly a vendor number instead of a tax ID. Submit a correction if needed.

# ACFR SEFA DISCLOSURES

## YEAR ENDED JUNE 30, 2024

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### 2b. RECONCILIATION OF SEFA REVENUES 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.

<b>Revenues</b>		
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		\$ -
<b>Total Federal Revenue (Direct + Indirect)</b>		<b>\$ 14,500.00</b>

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

<b>Transfer Out</b>		
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

<b>Y/ N/ NA</b>	<b>Revenue Repository Review</b>
Yes	For direct awards, is the grantor a federal agency?
No	Does the Revenue report indicate the agency received indirect awards (received as a subrecipient)?
N/A	For indirect awards, is the grantor a nonfederal entity?
N/A	For indirect awards, is the grantor a non-state entity? I.e. Not an Oregon agency.
N/A	For indirect awards received, is there corresponding indirect award expenditures?
Yes	Has the SEFA Corrections spreadsheet been completed and submitted with these disclosures for any Revenue or Transfer corrections?

# ACFR SEFA DISCLOSURES REVIEW

## YEAR ENDED JUNE 30, 2024

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Please use this review along with the questions on tabs 2a and 2b for evaluation of your agency's SEFA information before submission to Statewide Accounting and Reporting Services (SARS). If errors are identified in the SEFA repository reports use the Excel SEFA Corrections spreadsheet to communicate the information to SARS.

**Y/N**

- |   |  |
|---|--|
| Yes   | 1. Are all fillable fields on the SEFA checklist tab complete?   |
| Yes   | 2. Disclosure No. 3 completed and included with the disclosure submissions?<br>If your agency has federal programs related to loans and loan guarantees, is the SEFA             |
| Yes   | 3. Disclosure No. 4 completed and included with the disclosure submissions?<br>If your agency has federal programs related to non-cash assistance, is the SEFA                   |
| Yes   | 4. Have all 99 series ALN been excluded from all reports?  |
| Assistance Listing numbers (ALN) in the 99 series (e.g., 99.997, 99.998, & 99.999) are reserved for nonfederal grants and are not SEFA reportable (Grant types 03, 04). |  |
| No  | 5. Do any ALN contain an X?  |
| If an ALN contains an 'X', it must have all three X after the two-digit federal prefix (e.g. 93.XXX) and a valid contract number.                                       |  |
| N/A   | 6. Grant profile in RSTARS updated?<br>If an ALN contains less than three X, has a SEFA correcton been included and the D47  |
| N/A   | 7. Have corrections been provided for any negative ending balances on the reports?<br>For reimbursable grants, including any corrections provided, do revenues plus transfers-in |
| Yes   | 8. approximately equal expenditures plus transfers-out?  |
| Reimbursable grants are Grant types 01, 05, 07, and 09.   |  |
| Yes   | 9. Does the prior year data look consistent with the current year information? If not then are the differences reasonable and expected?  |
| No  | 10. Do the amounts entered on tabs 2a and 2b match the repository reports, before corrections are taken into account?  |
| Yes   | 11. If a correction spreadsheet is submitted, have the correction totals been added to tabs 2a and/or 2b and the ending diclosure totals verified as correct?                    |

**The following applies only to non-SFMA agencies that submit SEFA in Excel:**

- |          |  |
|----------|--|
| ~ select | 12. Do the Excel reports provide the ALN, ALN titles, and State Fund Group codes for each amount listed? |
| ~ select | 13. Is the complete ALN title contained in a single cell?  |
| ~ select | 14. Do all amount columns have a total? If not, add formulas to total each column.                       |

# ACFR SEFA DISCLOSURES

## YEAR ENDED JUNE 30, 2024

Agency #

### 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: 14.239

Program title or description: Home Investment Partnerships Program

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: \$ 56,100.00

Any interest subsidy, cash, or administrative cost allowance received: \$ 425.63

The amount on new loans made (distributed) during the fiscal year: \$ 10,000.00

Total federal awards expended for loans and loan guarantees per Title 2 CFR Part 200, Subpart F, section .503(b): \$ 66,525.63

The amount of the Federal Awards Expended total that is included in the SEFA: \$ 10,000.00

#### 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: \$ 2,700.00

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

Scroll down to complete Part II.

# ACFR SEFA DISCLOSURES

## YEAR ENDED JUNE 30, 2024

Agency #

### 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: \$ 6,825.00

Amount from the preceding line that is included in SEFA: \$ 6,825.00

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.

# ACFR SEFA DISCLOSURES

## YEAR ENDED JUNE 30, 2024

Agency # 581

### 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 Year-End Close website page in "H- Sample of Completed Disclosure Forms - 3 SEFA Disclosures".

<b><u>Inflow</u></b>		
Direct amount of value received during the fiscal year	\$ 831,861.83	
Indirect amount of value received during the fiscal year	\$ -	
Total value received		<b>\$ 831,861.83</b>

<b><u>Outflow</u></b>		
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		<b>\$ 508,323.74</b>

How was the value determined?

Fair market value at time of receipt

Yes

Assessed value provided by the federal agency

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.

**Complete the applicable Workbook tabs, attached and highlighted in blue.**



## FEDERAL REVENUES

**Agency Name:** Department of Education  
**Contact:** First Last  
**Phone:** ###-###-####  
**Date:** 8/23/2024  
**Fiscal Year:** 2024

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	O	9999	505,000.00				Food Commodities
581	10.559	Summer Food Service Program for Children	O	9999	26,861.83				Food Commodities

### Example of Non-Cash Revenue Worksheet

Chapter H  
Completed Sample

**FEDERAL EXPENDITURES**

**Agency Name:** Department of Education  
**Contact:** First Last  
**Phone:** ###-###-####  
**Date:** 8/23/2024  
**Fiscal Year:** 2024

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	-
581	10.559	Summer Food Service Program for Children	O	9999	-	7,234.00	7,234.00	7,234.00	-
							-		
							-		
							-		
							-		
							-		
							-		
							-		
							-		

**Example of Non-Cash Expenditure Worksheet**

Chapter H  
 Completed Sample

## TRANSFERS OUT

**Agency Name:** Department of Education  
**Contact:** First Last  
**Phone:** ###-###-####  
**Date:** 8/23/2024  
**Fiscal Year:** 2024

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**

<b>Agency Name:</b>	Oregon Military Department
<b>Contact:</b>	First Last
<b>Phone:</b>	###-###-####
<b>Date:</b>	8/23/2024
<b>Fiscal Year:</b>	2024

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	Department of Education	11,229.54

**Example of Non-Cash Transfers In Worksheet**

Chapter H  
 Completed Sample

## DISTRIBUTIONS TO SUBRECIPIENTS

Agency Name: Department of Education  
 Contact: First Last  
 Phone: ###-###-####  
 Date: 8/23/2024  
 Fiscal Year: 2024

Column C: Key in 'O' (capital letter)  
 Column D: 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	Cluster	State Fund Group #	Subrecipient Organization	Subrecipient's Tax ID Number (9 digits -no hyphens)	Total Amount Passed-Through
581	10.555	O	9999	Adrian SD 61	936014988	11,167.62
581	10.555	O	9999	Albany Christian School	936000001	3,078.36
581	10.555	O	9999	Albertina Kerr Centers	930386780	6,299.69
581	10.555	O	9999	Alsea SD 7J	936000203	32,336.00
581	10.555	O	9999	Amity SD 4J	930551772	16,399.97
581	10.555	O	9999	Annex SD 29	936000729	3,541.02
581	10.555	O	9999	Gresham-Barlow SD 10J	936000831	81,413.83
581	10.555	O	9999	Harkins House	936002316	857.66
581	10.555	O	9999	Harney Co SD 3	931005608	22,523.72
581	10.555	O	9999	Harper SD 66	936000741	2,873.87
581	10.555	O	9999	Harrisburg SD	936000634	22,613.71
581	10.555	O	9999	Woodburn SD 103	936000798	256,528.58
581	10.555	O	9999	Yamhill-Carlton SD	936001098	30,549.66
581	10.555	O	9999	Yoncalla SD 32	936000425	6,427.86
						<b>496,611.55</b>

### Example of Non-Cash Distributions to Subrecipients Worksheet

581	10.559	O	9999	Astoria SD	936000297	76.61
581	10.559	O	9999	Baker SD 5J	936000179	678.90
581	10.559	O	9999	Bandon SD 54	936000368	122.56
581	10.559	O	9999	Beaverton SD 48J	936001065	1,352.98
581	10.559	O	9999	Pendleton SD 16	936000939	197.45
581	10.559	O	9999	Phoenix School of Roseburg	203372393	493.99
581	10.559	O	9999	Portland SD	936000830	1,230.62
581	10.559	O	9999	Rainier SD 13	930589713	353.15
581	10.559	O	9999	Vernonia SD 47J	936000336	910.51
581	10.559	O	9999	Willamina SD 30J	936001120	342.92
581	10.559	O	9999	Woodburn SD 103	936000798	1,474.31
						<b>7,234.00</b>