

**COMMONWEALTH OF KENTUCKY
INSTRUCTIONS FOR THE COMPILATION OF
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(SEFA)
FISCAL YEAR 2023**

COMMONWEALTH OF KENTUCKY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
FISCAL YEAR June 30, 2022 - June 30, 2023

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COMMONWEALTH OF KENTUCKY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
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SEFA Requirements

The Office of Management and Budget's CFR part 200, subpart F and Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards requires the preparation of the annual Schedule of Expenditures of Federal Awards (SEFA).

The compilation of the SEFA is the responsibility of the Commonwealth of Kentucky, Finance and Administration Cabinet (FAC), Office of Controller, Financial Reporting Branch (FRB). The FRB relies on the Departments' timely and accurate submission in order to accurately report on the SEFA.

Federal awards are defined by 2 CFR Section 200.38 as: "Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities."

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

These awards may be received directly from the federal grantor or as a pass-through from another state Department or local governmental unit. All federal programs should be individually identified, including those completed or terminated during the audit period. Prior year programs/grants which are still open should be reported even when no Funds were received or expended during the audit period.

The value of federal noncash assistance, such as medical supplies, testing equipment, PPE, pharmaceuticals, food commodities, free rent, donated property, or donated surplus property, should be included in the applicable columns on the SEFA Forms.

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SEFA Reporting Notification

When the reporting process begins, the submitter will receive an email notification. The notification will be sent from a Workiva email address, "notifications@app.WDesk.com". If you have not received it, please check your spam and junk folders. By selecting the Green Go To Task box at the bottom of the email, the submitter will be taken to WDesk, the software application for SEFA.

Subject: Please complete the task titled "997-Department of Earth Exploration"

Please complete the task titled "997-Department of Earth Exploration". Once complete, we'll send it to Jessica Pinkston for review.

997-Department of Earth Exploration

Due
May 18

Approval due
May 25

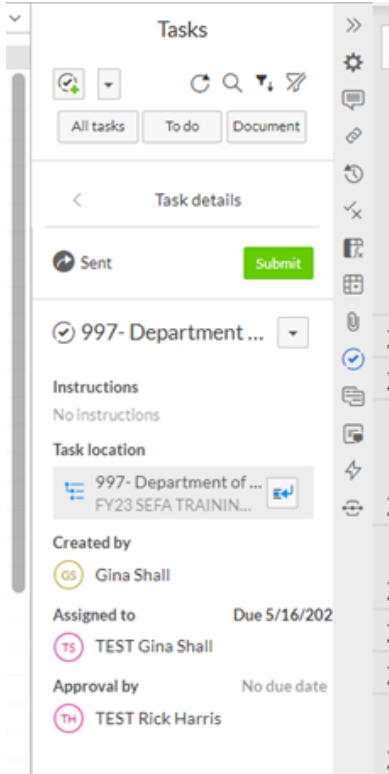
Location
FY23 SEFA TRAINING and TESTNG | 997- Department of Earth Exploration

[Go to Task](#)

[View All Workspace Tasks](#)

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Here we are focusing on the Task section. Please look under task location and the far right, there is a box that contains lines and a return key function. In this case, if selected, WDesk will jump directly to the summary page for Department 997 Earth Exploration.



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We have jumped to this screen now. Please note, on the left side Department 996 has been selected with the instructional spreadsheet displayed in the middle section.

The screenshot displays a web application interface. On the left, a sidebar lists departments: 995 - Department of Space E..., 996 - Department of Ocean..., and 997 - Department of Earth E... The 996 department is selected. The main area shows a spreadsheet with columns A-J and rows 1-30. A green highlighted box in row 4 contains the following instructions:

- 1 Please click on the flag to the left of your Department Number to view the indented tabs available for entering your Department's /Cabinet's SEFA Information.
- 2 Each tab is a spreadsheet type document.
- 3 All data entered is automatically saved.

On the right, a 'Tasks' sidebar is visible. It includes a 'Filters' section with a dropdown set to 'All' and a 'Reset' button. Below that, the 'Task details' section shows a 'Sent' status with a green 'Submit' button. The task is assigned to '997 - Department ...'. The 'Created by' field is 'Gina Shall'. The 'Assigned to' field is 'TEST Gina Shall' with a due date of 'Due 5/16/202'. The 'Approval by' field is 'TEST Rick Harris' with a note 'No due date'.

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By tapping on the right flag for Department 996 spreadsheets .01 through .05 are displayed.

The screenshot displays a task management interface with a central spreadsheet and a right-hand task details panel. The spreadsheet, titled 'FY22 SEFA TRAINING and TESTNG', shows a list of instructions in a green-highlighted area:

- 1 Please click on the flag to the left of your Department Number to view the indented tabs available for entering Department's /Cabinet's SEFA Information.
- 2 Each tab is a spreadsheet type document.
- 3 All data entered is automatically saved.

Below the instructions, another green-highlighted area reads: "Thank you for making this new process a success for the entire Commonwealth!".

The left sidebar shows a tree view of departments, with '996 - Department of Ocean Exploration' selected. Under this department, five sub-items are listed: '996.01 SEFA Certification Letter', '996.02 SEFA Grants and Programs', '996.03 SEFA Notes', '996.04 SEFA Sub Recipients', and '996.05 SEFA -Certification Having Federal Awards'. A blue flag is visible next to the '996.01' item.

The right-hand 'Task Details' panel for '996 - Department of Ocean...' shows the following information:

- Due Date: May 16
- Status: Sent
- Task Location: 996 - Department of Ocean Explor... (FY22 SEFA TRAINING and TESTNG)
- Created by: Gina Shall
- Assignee: TEST Pam Howarah
- Approver: TEST Rick Harris
- Instructions: No instructions

A green 'Submit' button is located at the bottom right of the interface.

**SEFA
FORM INSTRUCTIONS**

COMMONWEALTH OF KENTUCKY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
FISCAL YEAR July 1, 2022 - June 30, 2023
SEFA 01 - Certification Form

Answer each question on the SEFA 01-Certification Form.

Please add your Department's 3-digit number in Column D, "Applicable Department" for each question you answer Yes.

Question 1

Enter: Yes or No

Question 2

Enter: Yes or No

If Questions 1 is "YES" for no federal funds received and Question 2 is "NO" for federal funds received, your SEFA Certification is complete and you can submit your SEFA Report to your approver. You do this by selecting the green button in the bottom right hand corner. An email will be sent to your Approver.

	A	B	C	D	E	F
1	Revised March 2022					
2	DEPARTMENT OF EARTH EXPLORATION					
3	997					
4	SEFA CERTIFICATION					
5	FOR THE YEAR ENDED JUNE 30, 2023					
6					APPLICABLE DEPARTMENT	
7					Enter the Department Number that each of these questions is applicable for your Cabinet	
8					997	
9	In connection with the preparation of our agency's Schedule of Expenditure of Federal Awards (SEFA), we confirm, to the best of our knowledge and belief, the following representations made to your representatives through the submission of the schedules relating to federal awards:					
10	1	Yes	During the period referred to above, we did not receive or otherwise participate in any federal awards - cash programs and, we did not receive or otherwise participate in any federal awards - noncash programs.			
11	2	No	During the period referred to above, we did receive or otherwise participate in any federal awards - cash programs (and/or) we did receive or otherwise participate in any federal awards - noncash programs.			
12	If you answered Yes to question 1 ONLY, the Department's SEFA Certification is complete.					
13	If you answered Yes to question 2, you must complete your Department's SEFA 02, 03, 04, and 05 Forms in order to complete the Department SEFA Certification.					

COMMONWEALTH OF KENTUCKY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
FISCAL YEAR July 1, 2022 - June 30, 2023

If your Department received federal awards for Fiscal Year End (FYE) June 30, 2023, you **must** complete the following SEFA forms in WDesk:

1. SEFA 01- Certification Letter
2. SEFA 02- Grants and Programs – Includes Reconciliation
3. SEFA 03- Notes
4. SEFA 04- Subrecipients
5. SEFA 05 - Certification Having Federal Awards

Revised March 2022			
DEPARTMENT OF EARTH EXPLORATION			
997			
SEFA CERTIFICATION			
FOR THE YEAR ENDED JUNE 30, 2023			APPLICABLE DEPARTMENT
In connection with the preparation of our agency's Schedule of Expenditure of Federal Awards (SEFA), we confirm, to the best of our knowledge and belief, the following representations made to your representatives through the submission of the schedules relating to federal awards:			Enter the Department Number that each of these questions is applicable for your Cabinet
1	Yes	During the period referred to above, we did not receive or otherwise participate in any federal awards - cash programs and, we did not receive or otherwise participate in any federal awards - noncash programs.	997
2	No	During the period referred to above, we did receive or otherwise participate in any federal awards - cash programs (and/or) we did receive or otherwise participate in any federal awards - noncash programs.	
If you answered Yes to question 1 ONLY, the Department's SEFA Certification is complete.			
If you answered Yes to question 2, you must complete your Department's SEFA 02, 03, 04, and 05 Forms in order to complete the Department SEFA Certification.			

COMMONWEALTH OF KENTUCKY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(SEFA) FISCAL YEAR July 1, 2022 - June 30, 2023

*****Formulas Are Included In All SEFA Forms. Round All Amounts To The Nearest Dollar.*****

	A	B	C	F	G	H	I	J	K	L	M
	FY	Dept	Federal Prefix ALN	COVID-19 and ARRA Specific Economic Act	Collected Revenues	Cash Expenditures	Research and Development Cash Expenditures	Cash Passed Through From Other Departments	Cash Passed Through To Other Departments	Paid To Grantor	Noncash Expenditures
2	2023	660	10.072	N/A	399,882	450,550				13,944	
3	2023	660	10.691	N/A		8,068		8,000			

COLUMN A and COLUMN B are pre-filled (grayed out) with the Fiscal Year and Cabinet/Department number.

ALL Research & Development, Noncash, Paid to Subrecipients Pass-Throughs and Paid to Grantor dollars are now initially reported on the SEFA 02.

The eMARS -2035 report-2035 FY SEFA - Collected Revenues and Cash Expenditures is FAC’s baseline report for SEFA reconciliation. The report provides clear detail of your Department’s grant revenues and expenditures for SEFA reporting. The closing classifications 10 - Collected Revenue sand 14 Cash Expenditures are included in the report. The 2035 Report path within EBI is: Public Folders > eMARS Financial > Statewide Reports > Federal Grant Reports > 2035 FY - SEFA Collected Revenues and Cash Expenditures.

Your Department **must** attach a copy of your 2035-eMARS EBI Report or other eMARS report used to compile the SEFA. How to 'Attach a File' will be discussed later in this training.

If the requested eMARS report is not attached, your SEFA Forms will be rejected by FAC.

All Pass Through Funding amounts reported on your SEFA 02 -Grants and Programs Form and SEFA 03-Notes Form, Notes 3 and 4 **must** be documented. The documentation ensures that no Pass Through Funding amounts are being duplicated; meaning, counted twice. A copy of an email showing contact was made by your Department to the Department where the funds were Passed Through From or Passed Through To is sufficient documentation. All Departments should respond to these emails in a timely manner as it helps all participants in the compilation of the SEFA.

If the requested email is not attached, your SEFA Forms will be rejected by FAC.

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
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C	D
Federal Prefix ALN	Federal Grantor Program Title
21.019	Coronavirus Relief Fund

COLUMN C

Enter:

- 1. Two-Digit Federal Prefix Number In Numerical Order By ALN**
- 2. The Three-Digit ALN In Numerical Order By ALN**

The Catalogue for Domestic Assistance (CFDA) number has been replaced with [Assistance Listing Number](#) (ALN). Most federal agencies will provide the ALN. A current listing of ALN's is provided in this training.

All Federal Grants should have an associated two-digit Federal Prefix Number (10,20, 30, etc) and a three-digit Assistance Listing Number (ALN). All federal programs should be individually documented, and reported including:

- All Current Federal Grants/Programs, including those which are still open, even when no funds were received or expended during the audit period.
- All **NEW** Federal Grants/Programs
- All Completed or Terminated Federal Grants/Programs during the Fiscal Year.

You can hide and unhide rows as needed. If the number of Federal Grants Reporting exceeds 150 rows, please contact FAC to get additional rows added to the SEFA 02 Form.

C	D
Federal Prefix ALN	Federal Grantor Program Title
10.912	Environmental Quality Incentives Program
10.924	Conservation Stewardship Program

COLUMN D

Enter:

- 1. Program Title**

Provide the full Program Title name as per Sam.gov and avoid abbreviations. A Program Title having no ALN should be listed under the associated Federal Prefix Number. Enter the Program Title as “Other Federal Assistance.” Enter the ALN as “Assigned by FAC.”

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E	F
DUNS	UEI
007002959	

COLUMN E

Enter:

1. UEI

Provide the current UEI used for your Department.

The federal government has stopped using the Data Universal Numbering System (DUNS) number to refer to uniquely identify entities as of April 1, 2022. Entities doing business with the federal government will now use a [Unique Entity Identifier](#) (UEI). If your entity is registered in SAM.gov, your UEI has already been assigned and available for you.

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COLUMN F

Enter:

1. Specific Economic Act or N/A

The Specific Economic Act Programs are identified separately on the SEFA. Select the applicable Specific Economic Act for your program from the drop-down list.

YOU MUST select "N/A" if your program is not COVID-19 or ARRA funded or the dollar amounts will not roll forward in the formulas.

G
COVID-19 and ARRA Specific Economic Act
CARES ▼
N/A ▼
N/A ▼
N/A ▼
N/A ▼
N/A ▼
N/A ▼
N/A ▼
N/A ▼
N/A ▼
N/A ▼
N/A ▼
N/A ▼

The following Acts are available from the Drop-down list:

- a. N/A: Not Applicable
- b. COVID 19- ARPA: American Rescue Plan Act
- c. COVID 19- ARRA: American Recovery and Reinvestment Act
- d. COVID 19- CARES: Coronavirus Aid, Relief and Economic Security Act
- e. COVID 19- CPRSAA: Coronavirus Preparedness and Response Supplemental Appropriations Act
- f. COVID 19- CRRSAA: Coronavirus Response and Relief Supplemental Appropriations Act
- g. COVID 19- FFCRA: Families First Coronavirus Relief Act
- h. COVID 19- PPP: Paycheck Protection Program and Health Care Enhancement Act

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COLUMN G

Enter:

1. Collected Revenues Dollar Amount

All Collected Revenues received during FY 2023 should be reported. These amounts should be evidenced by eMARS Closing Classification 14, Collected Revenue. Collected Revenues received during the period from sources **other than those included in Column K-Cash Passed Through From Other Departments**, should be included in the total. Collected Revenues may include refunds from subrecipient Departments. Collected Revenues can also include federal funds received from a county government, a refund of prior year expenditures, and program income. The Collected Revenue amounts should be reconciled to eMARS on a grant-by-grant basis.

REMEMBER All federal funds received by your Department that are deposited or transferred to the Capital Projects Fund must be included in the Collected Revenues total.

COLUMN H

Enter:

1. Cash Expenditures Dollar Amount

All Cash Expenditures paid during FY 2023 should be reported. These amounts should be evidenced by Closing Classification 10, Cash Expenditures, and should be traceable to eMARS. The Cash Expenditure amounts should be reconciled to eMARS on a grant-by-grant basis.

COLUMN I

Enter:

1. Research and Development Cash Expenditures Amount

All federal programs with research and development expenditures should be reported.

2 CFR Section 200.87 Research and Development (R&D) is defined as follows:

R&D means all research activities, both basic and applied, and all development activities that are performed by non-Federal entities. The term research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function.

“Research” is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied.

“Development” is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development.

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	G	H	I
I	Collected Revenues	Cash Expenditures	Research and Development Cash Expenditures
	1,765,183	1,852,105	1,843,475

NOTE 2:	Research and Development (R & D)					
	ALN	Program Title	R & D Expenditure Amounts	Other Expenditure Amounts	Total Expenditure Amounts	R & D Expenditures Determination and Explanation
	15.608	Fish and Wildlife Management Assistance	1,843,475	1,852,105	3,695,580.11	

****The Amount Entered In Column I Must Also Be Entered On The SEFA 03-Notes Form, Note 2.****

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J	K	L
Cash Passed Through From Other Departments	Cash Passed Through To Other Departments	Paid To Grantor
2,000,000	15,500	13,944

COLUMN J

Enter:

1. Cash Passed Through FROM Other Departments Dollar Amount

Pass-throughs from other Departments, including revenue redistributions, and should consist of federal funds received from other federal grants, either from inside the Department or from another Department to fund federal expenditures.

****The Amount Entered In COLUMN J Must Also Be Entered On The SEFA 03 -Notes Form, Note 3.****

COLUMN K

Enter:

1. Cash Passed Through TO Departments Dollar Amount

Pass throughs to other Departments, including revenue redistributions, should consist of funds distributed from the grant to other federal grants, either to inside the Department or to another Department to fund federal expenditures.

****The Amount Entered In COLUMN K Must Also Be Entered On The SEFA 03 -Notes Form, Note 4.****

COLUMN L

Enter:

1. Paid To Grantor Dollar Amount

Paid to Grantor amounts may include unexpended funds of terminated grants, which would be returned directly to a federal grantor.

****The Amount Entered In COLUMN L Must Also Be Entered On The SEFA 03 -Notes Form, Note 5.****

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	L	M	N
id			
o			
ts	Paid To Grantor	Noncash Expenditures	Paid To Subrecipients
	13,944		
		11,445,766	
		3,949,115	
			75,000,000

COLUMN M

Enter:

1. Noncash Expenditures Dollar Amount

All federal noncash programs which would be covered by 2 CFR Section 200.40 should be reported. 2 CFR Section 200.40 States:

“Assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance but does not include amounts received as reimbursement for services rendered to individuals.”

Noncash programs reported by Departments for FY 2023 included:

- a. Food stamps
- b. Commodities
- c. Student loan guarantees
- d. Surplus property
- e. Intergovernmental personnel (a percentage or all an employee’s salary paid by a federal agency)

****The amount entered in COLUMN M Must Also Be Entered on the SEFA03 -Notes Form, Note 6.****

Column N

Enter:

1. Paid to Subrecipients Dollar Amount.

Transfers to component units, including organizations, universities, and other legally separate organizations that are not part of the primary government for financial statement reporting purposes are considered Subrecipients.

****The amount entered in COLUMN N Must Also Be Entered On The SEFA 04 -Subrecipients Form.****

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	O	P
R&D <= Cash Expenditures	Subrecipients <= Cash Expenditures + Noncash Expenditures	
REVIEW	Okay	
Okay	Okay	

Columns O and P

These columns are formulated with quality assurance checks to identify issues if R&D is greater than cash expenditures or if Paid to Subrecipients greater than Cash and Noncash expenditures. Any issue will display a pink cell identifying that a review must be performed.

RECONCILIATION

The Reconciliation **Must** be Completed for your Department. A SEFA Reconciliation template is included at the bottom of the SEFA 02 -Grants and Programs Form. You can insert rows as needed to document your revenue and expenditures.

The SEFA Totals for Collected Revenue, Cash Expenditures and Pass-Throughs must be reconciled to the 2035-eMARS EBI report or the eMARS EBI report used to compile your Department’s SEFA. You may use the reconciliation template provided on the SEFA 02 Form or attach a reconciliation of your own.

If the SEFA Reconciliation is not completed on the SEFA 02 Form or not separately submitted, your SEFA Forms will be rejected by FAC.

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SEFA 03 -Notes Form

NOTE 1: Basis of Accounting

Enter:

1. Basis of Accounting, if not modified cash basis

Departments receiving cash federal awards must disclose the basis of accounting for cash awards. Note 1 is prefilled with a statement for your Department's Basis of Accounting. The SEFA is presented on the modified cash basis of accounting as recorded in eMARS.

If your Department does not use modified cash basis of accounting, disclose the basis used.

EXAMPLE: SEFA 03, Note 1

NOTE 1: Basis of Accounting: The SEFA is presented on the modified cash basis of accounting as recorded in eMARS.

NOTE 2: Research and Development (R & D)

Enter:

- 1. ALN**
- 2. Program Title**
- 3. The expenditures amount related to Research and Development**
- 4. The expenditures amount not related to Research and Development**
- 5. Total of all expenditures for each Federal Program**
- 6. Explanation of the Determination made of the Research and Development Expenditures**

All federal programs with research and development expenditures as defined in the 2 CFR Section 200.87 should be reported. Explain how the Department determined the research and development expenditures. If the research and development expenditures are coded in eMARS, please indicate appropriate codes for each federal program. If the research and development expenditure amounts are determined, or accounted for, outside of eMARS, please provide a detailed explanation of the process.

*****The total dollar amount of all expenditures in the note must agree to SEFA 02 -Grants and Programs Form, Column I, Research and Development Cash Expenditures.*****

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EXAMPLE: SEFA 02 totals and SEFA 03 Note 2, R & D totals agree

NOTE 2:	Research and Development (R & D)	Program Title	R and D Expenditure Amounts	Other Expenditure Amounts	Total Expenditure Amounts	R & D Expenditures Determination and Explanation
	15.605	Sportsfish Restoration	553,411	4,859,842	5,413,253	See attached for R&D determination & Explanation
	15.608	Management Assistance	1,843,475	8,650	1,852,125	See attached for R&D determination & Explanation
	15.611	Basic Hunter Education	1,598,273	7,338,009	8,936,282	See attached for R&D determination & Explanation
	15.615	Species Conservation Fund	76,964	14,387	91,350	See attached for R&D determination & Explanation
	15.634	State Wildlife Grants	490,495	28,522	519,017	See attached for R&D determination & Explanation
	15.657	Recovery Implementation	282,917	—	282,917	See attached for R&D determination & Explanation
		Total:	\$ 4,845,535	\$ 12,249,410	\$ 17,094,945	

SEFA 02 R & D Amounts

	J
1	Research and Development Cash Expenditures
5	553,411
6	
7	1,843,475
8	1,598,273
9	76,964
10	
11	490,495
12	282,917
13	

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NOTE 3: Passed Through FROM Other Departments

Enter:

1. ALN
2. Program Title
3. Dollar Amount
4. Department Name and Number that passed through funds to your Department

All Cash Passed Through FROM Departments should be reported.

****The total dollar amount in the note must agree to SEFA 02 -Grants and Programs Form, Column K, Cash Passed Through FROM Other Departments amount.****

EXAMPLE: SEFA 02 totals and SEFA 03 Note 3 Passed Through FROM Other Departments agree

NOTE 3:	Passed Through FROM Other Departments				
	ALN	Program Title	Amount	Passed Through From Department	Department Number
	10.691		8,000	Department of Earth Exploration	996.00
Total:			\$ 8,000.00		

SEFA 02 Passed Through FROM Amounts

J
d it :s Cash Passed Through From Other Departments
8,000

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NOTE 4: Passed Through TO Other Departments

Enter:

1. ALN
2. Program Title
3. Dollar Amount
4. Department name and number that your Department passed the funds to

All Cash Passed Through FROM Departments should be reported.

****The total dollar amount in the note must agree to SEFA 02 -Grants and Programs Form, Column L, Cash Passed Through TO Other Departments amount.****

NOTE 5: Paid to Grantor

Enter:

1. ALN
2. Program Title
3. Dollar Amount
4. Description: Explanation for the funds being paid to a grantor

All amounts Paid to Grantor should be reported. Amounts should consist of amounts paid to grantor Departments during the fiscal year, including funds returned directly to a federal grantor.

****The total dollar amount in the note must agree to SEFA 02 -Grants and Programs Form, Column L, Paid to Grantor amount.****

EXAMPLE: SEFA 02 totals and SEFA 03 Note 4 Passed Through TO Other Departments agree

NOTE 4:	Passed Through TO Other Departments				
	ALN	Program Title	Amount	Passed Through To Department Name	Department Number
	66.605	Performance Partnership Grants	15,500	Local Govt	112
			Total: \$		
			15,500		

SEFA 02 Passed Through TO Amounts

K	
Cash Passed Through To Other Departments	15,500
0 \$	15,500 \$

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NOTE 6: Noncash Expenditures

Enter:

1. ALN
2. Type of Assistance
3. Dollar Amount
4. Method/Basis of Valuation

Explain the method or basis of valuing the federal assistance. If the value was taken from federal reports, identify the name and/or number of the report.

****The total dollar amount in the note must agree to SEFA 02 -Grants and Programs Forms, Column M, Noncash Expenditures.****

EXAMPLE: SEFA 02 totals and SEFA 03 Note 6, Noncash Expenditures agree.

NOTE 6:	Noncash Expenditures	Program Title	Amount	Type of Commodity	Method/Basis of
	ALN				
	10.542	Pandemic EBT Food Benefits	577,023,143		EBT Issuance
	10.551	Program	1,454,099,128		EBT Issuance

SEFA 02 Noncash Expenditures

N
Noncash Expenditures
577,023,143
1,454,099,128

NOTE 7: Noncompliance Items

Enter:

1. ALN
2. Program Title
3. Dollar Amount
4. Description: Explanation of the noncompliance items

Noncompliance items must be detailed in the notes.

COMMONWEALTH OF KENTUCKY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
FISCAL YEAR July 1, 2022 - June 30, 2023

NOTE 8: ALN's Not Previously Reported (New)

Enter:

- 1. ALN**
- 2. Program Title**

Document any **NEW** federal programs that your Department will report on this fiscal year.

NOTE 9: ALN's No Longer Reported

Enter:

- 1. ALN**
- 2. Program Title**

Document any federal programs that your Department will **NO** longer report on this fiscal year.

NOTE10: Departments Receiving CPA Audits

Enter:

- 1. CPA Firm Name**
- 2. Contact person**
- 3. Telephone number**
- 4. Email address**

Document the CPA Firm Name, contact person, telephone number and email address of any CPA audits for your Department.

NOTE 11: Loan Type Programs

Enter:

- 1. ALN**
- 2. Program Title**
- 3. Dollar Amount of loans outstanding at beginning of year**
- 4. Dollar Amount of new loans made during the fiscal year**
- 5. Dollar Amount of loans paid in full during the fiscal year**
- 6. Dollar Amount of loans outstanding at end of fiscal year**

Document any loan type programs for your Department in the note.

NOTE 12: Additional Details

Enter:

- 1. Additional Notes**

Add additional notes to disclose any condition, which could be material to, or would enhance the presentation of, your Department's SEFA.

COMMONWEALTH OF KENTUCKY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
FISCAL YEAR July 1, 2022 - June 30, 2023
SEFA 04 -Subrecipients Form

Enter:

1. ALN
2. Economic Act, if Applicable
3. Program Title
4. Subrecipient Name
5. Subrecipient Vendor Number
6. Amount Sent to Subrecipient during Fiscal Year

****The Amount Sent To Subrecipients During Fiscal Year on the SEFA 04 -Subrecipients Form cannot be greater than the total Cash Expenditures dollar amount and the Noncash Expenditures dollar amount shown on the Department's SEFA 02 -Grants and Programs Form.****

ALN	Program Title	Subrecipient Name	Subrecipient Vendor Number	Amount Sent To Subrecipient During Fiscal Year
15.904	Historic Preservation Fund Grants-In-Aid	LOUISVILLE JEFFERSON CO METRO GOVERNMENT	KY0029841	2100
15.904	Historic Preservation Fund Grants-In-Aid	CITY OF BELLEVUE	KY0033532	\$267
15.904	Historic Preservation Fund Grants-In-Aid	CITY OF DANVILLE	KY0033555	\$2,112
15.904	Historic Preservation Fund Grants-In-Aid	CITY OF HORSE CAVE	KY0033600	\$8,252
15.904	Historic Preservation Fund Grants-In-Aid	CITY OF CAMPBELLSVILLE	KY0033707	546
15.904	Historic Preservation Fund Grants-In-Aid	BARDSTOWN HISTORICAL REVIEW BOARD	KY0035725	\$9,102
15.904	Historic Preservation Fund Grants-In-Aid	CITY OF FRANKFORT	KY0033575	3000
			Total	\$ 25,378

○
Paid To Subrecipients
25,378

SEFA 02 Form Paid to Subrecipients

The Schedule of subrecipients is needed to determine whether the subrecipient audit requirement is being met. 2 CFR Section 200.330 defines subrecipient and contractor/vendor as follows:

“Subrecipient means 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.”

“Vendor means a dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of a Federal program. These goods and services may be for an organization's own use or for the use of beneficiaries of the Federal program.”

COMMONWEALTH OF KENTUCKY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
FISCAL YEAR July 1, 2022 - June 30, 2023

A Subrecipient:

- a. Determines who is eligible to receive what federal financial assistance,
- b. Has its performance measured against whether the objectives of the Federal program are being met as a responsibility for programmatic decision making,
- c. Has responsibility for adherence to applicable federal program compliance requirements,
- d. Uses the federal funds to carry out a program of the entity as compared to providing goods or services for a program of the pass-through entity, and
- e. The subrecipient dollar amount should only include federal expenditures.

A Contractor/Vendor:

- a. Provides the goods and services within normal business operations,
- b. Provides similar goods or services to many different purchasers,
- c. Operates in a competitive environment, and
- d. Provides goods or services that are ancillary to the operation of the federal program.

SEFA 05 -Certification Having Federal Awards

In accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200, subpart F and Uniform Administrative Requirements, Cost Principles, and Audit Requirements identified and accurately reported in the SEFA, all assistance provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance during the audit period.

There are no entries to be made on this form. Your submission and approval of this form certifies your agreement to the following:

1. We have, in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200, subpart F and Uniform Administrative Requirements, Cost Principles, and Audit Requirements identified and accurately reported in the SEFA, all assistance provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance during the audit period.
2. We have identified and fully disclosed the amount of research and development expenditures for each federal program.
3. We have identified and fully disclosed in the notes to the Schedule of Expenditures of Federal Awards all amounts questioned, all known noncompliance with applicable laws and regulations, and any communications from federal or other state departments concerning noncompliance with applicable laws and regulations relating to the federal programs that could have a material effect on our federal awards. (Explain any qualifications to this statement.)

COMMONWEALTH OF KENTUCKY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
FISCAL YEAR July 1, 2022 - June 30, 2023

4. We have disclosed all subrecipients relating to our federal programs.
5. We have verified and disclosed all monies passed through to or received from other state departments in the Schedule of Expenditures of Federal Awards and the notes to the schedule.
6. We have reconciled information contained in the Schedule of Expenditures of Federal Awards cash programs to eMARS and eMARS Reporting or the agency's accounting system if the agency does not use eMARS.

**COMMONWEALTH OF KENTUCKY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
FISCAL YEAR July 1, 2022 - June 30, 2023**

Workiva's WDesk- How To...

How To Attach a File

You will be required to attach SEFA documentation for the FY 2023 SEFA. WDesk allows you to attach files to your SEFA documents. To attach requested documentation, scroll to the right side of the spreadsheet. There is a vertical tool bar, the fifth symbol from the bottom is one you will recognize from Outlook to attach a file to an email. Once you click on the paper clip, the Attachments screen opens. On the top left there is an up arrow, tap on the drop down box and you can upload any necessary documents.


Dept	Federal Prefix ALN	Federal Grantor Program Title	DUNS	UEI
996	10.163	Market Protection and Promotion	94630642	
996	10.569	(Food Commodities)	94630642	
996	10.569	(Food Commodities)	94630642	
996	21.019	Coronavirus Relief Fund	0077002959	
996	21.023	Emergency Rental Assistance Program	0077002959	
996	21.023	Emergency Rental Assistance Program	0077002959	
996	66.605	Performance Partnership Grants	94630642	
996	93.103	EPA Cons Pesticides Enfo. Co-op Agrmts	94630642	
CAB 90	93.314	Special Education-Grants for Infants and Families	927049767	LECJQDCLHVES
FEDERAL AWARDS				
Reconciliation:				
SEFA Grants & Programs				
Collected Revenue				

Attachments

+ ↑ ↓ ↔ ↕ ✂

+ Upload From Computer

+ Create Placeholder



No Attachments Found

How to Submit SEFA Forms

Go to the top far right side of the spreadsheet and click on the double less than signs. This will expand the tool bar. You can also click on the lines below the double arrows to perform the same function

COMMONWEALTH OF KENTUCKY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

FISCAL YEAR July 1, 2022 - June 30, 2023

The screenshot displays a spreadsheet titled "FY23 SEFA TRAINING and TESTNG" with a task details panel on the right. The spreadsheet has columns A through F and rows 1 through 11. The task details panel includes a "Tasks" section with buttons for "All tasks", "To do", and "Document". Below that is a "Task details" section with a "Send" button and a "Submit" button. The "Department of Earth Explor..." is listed as the task location. The "Created by" field shows "Gina Shall" and the "Assigned to" field shows "TEST Gina Shall" with a due date of "Due 5/18/2023".

	A	B	C	D	E	F
1	Revised March 2022					
2	DEPARTMENT OF EARTH EXPLORATION					
3	997					
4	SEFA CERTIFICATION					
5	FOR THE YEAR ENDED JUNE 30, 2023					
6					APPLICABLE DEPARTMENT	
6	In connection with the preparation of our agency's Schedule of Expenditure of Federal Awards (SEFA), we confirm, to the best of our knowledge and belief, the following representations made to your representatives through the submission of the schedules relating to federal awards:				Enter the Department Number that each of these questions is applicable for your Cabinet	
7	1	Yes	During the period referred to above, we did not receive or otherwise participate in any federal awards - cash programs and, we did not receive or otherwise participate in any federal awards - noncash programs.		997	
8	2	No	During the period referred to above, we did receive or otherwise participate in any federal awards - cash programs (and/or) we did receive or otherwise participate in any federal awards - noncash programs.			
9	If you answered Yes to question 1 ONLY, the Department's SEFA Certification is complete.					
10	If you answered Yes to question 2, you must complete your Department's SEFA 02, 03, 04, and 05 Forms in order to complete the Department SEFA Certification.					
11						

How to Approve or Deny Forms

Approval and Denial of SEFA Forms will be performed by your Cabinet/Department designated Approver for the SEFA Forms. Your assigned approver will receive an email very similar to the one you initially received.

COMMONWEALTH OF KENTUCKY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
FISCAL YEAR July 1, 2022 - June 30, 2022

The notification will be sent from a Workiva email address, "notifications@app.WDesk.com". If it was not received, please check spam and junk folders. By selecting the Green Go To Task box at the bottom of the email, the approver will be taken to WDesk.

Subject: [Please complete the task titled "997-Department of Earth Exploration"](#)

Please complete the task titled "997-Department of Earth Exploration". Once complete, we'll send it to Jessica Pinkston for review.

997-Department of Earth Exploration

Due
May 18

Approval due
May 25

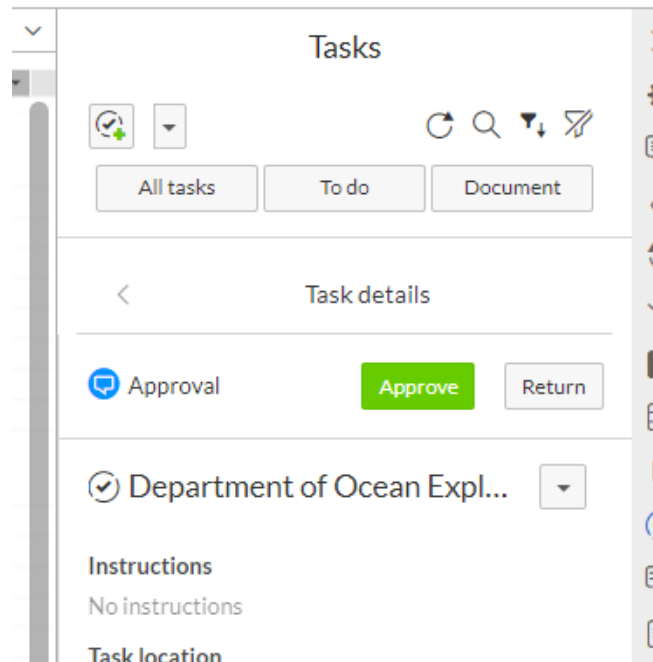
Location
FY23 SEFA TRAINING and TESTNG | 997- Department of Earth Exploration

[Go to Task](#)

[View All Workspace Tasks](#)

The approver will have the ability to review all spreadsheets and then approve the submission by the same process performed when submitting the forms by selecting the green approve box

COMMONWEALTH OF KENTUCKY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
FISCAL YEAR July 1, 2022 - June 30, 2023



If the approver does not agree completely with the SEFA reporting spreadsheets, the approver can make comments, as we previously discussed, right clicking brings up a selection of commands for easy and quick functionality. The fourth item down is Add Comment. If the comment begins with the @ symbol followed by the submitter's id, they will receive an email notification that a comment has been made.

COMMONWEALTH OF KENTUCKY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
FISCAL YEAR July 1, 2022 - June 30, 2023

Once all comments have been documented and posted, the approver will then select the orange return box thus generating another notification email to the submitter that the original submission has been returned not approved.

A task that was submitted for review has been returned. Once it's resubmitted, we'll send it to TEST Gina Shall for review.

Department of Ocean Exploration

Assigned to You

Due May 18, 2023

Approval by TEST Gina Shall

Only one person needs to review this task

Approval due May 25, 2023

Location FY23 SEFA TRAINING and TESTNG | 996.01 SEFA Certification Letter

Contact Gina Shall at ginac.shall@ky.gov if you have any questions.

[Go to task](#)

If you are having problems opening this task, copy and paste the link below into your web browser. This link is case sensitive.

<https://app.wdesk.com/s/user-task-service/permalink/v1/VGFzax4yN2E2MGUyMjk1YTO1ZGVkYTI3ZjhmYzJlMzYyZlUzZQ>

Please DO NOT REPLY TO THIS E-MAIL. Should you have any questions regarding this e-mail or your account, [please contact us](#).

COMMONWEALTH OF KENTUCKY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
FISCAL YEAR July 1, 2022 - June 30, 2023

This is the email the submitter receives as result of each comment posted by the approver.

Recent Activity



You have new comment activity in **FY23 SEFA TRAINING and TESTNG**

[Manage these notifications](#)

Rick Harris directly mentioned you in **997.02 SEFA Grants and Programs**

[View Comment](#)

Please DO NOT REPLY TO THIS E-MAIL. Should you have any questions regarding this e-mail or your account, [please contact us](#).

*The information contained in this email may be confidential or otherwise legally privileged. If you believe this message has reached you in error please delete it and notify the sender.
[Workiva Confidentiality Policy & Terms of Use](#)*

When the submitter clicks on the View Comment from the email, the submitter is taken directly into WDesk to the cell where the comment was documented and posted.

COMMONWEALTH OF KENTUCKY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

FISCAL YEAR July 1, 2022 - June 30, 2023

As you can see in the top right corner, the Comments section is displayed and the comments listed.

FY23 SEFA TRAINING and TESTNG 2022 SEFA Agency Collection

File Edit Data View Review

Table (Normal) Times New Roman 12

Text Entered In Ones Auto

Insert Delete Hide Lock SUM

D1	Federal Grantor				Program Title												
	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P		
	FY	Dept	Federal Prctc ALN	UEI	COVID-19 and ARRA Specific Economic Act	Collected Revenues	Cash Expenditures	Research and Development Cash Expenditures	Cash Passed Through From Other Departments	Cash Passed Through To Other Departments	Paid To Grantor	Noncash Expenditures	Paid To Subrecipients	R&D ≤ = Cash Expenditures	Pd to Subrecipients ≤ = Cash Expenditures + Noncash Expenditures		
2	2023	660	10.072	QSK6DER1H1X4	N/A	399,882	450,550				13,944			Okay	Okay		
3	2023	660	10.691	QSK6DER1H1X4	N/A		8,068		8,000					Okay	Okay		
4	2023	660	12.106	QSK6DER1H1X4	N/A		1,188							Okay	Okay		
5	2023	660	15.605	QSK6DER1H1X4	N/A	5,898,078	5,413,253							Okay	Okay		
6	2023	660	15.608	QSK6DER1H1X4	COVID-19 ARPA	1,765,183	1,852,105	1,843,475						Okay	Okay		
7	2023	660	15.611	QSK6DER1H1X4	N/A	9,262,622	8,690,119						27,916	Okay	Okay		
8	2023	660	15.615	D155	N/A	82,851	76,964							Okay	Okay		
9	2023	660	15.634	QSK6DER1H1X4	N/A	529,677	490,495							Okay	Okay		
10	2023	660	15.657	QSK6DER1H1X4	COVID-19 CARES	280,978	282,917							Okay	Okay		
11	2023	660	97.012	QSK6DER1H1X4	N/A	1,548,316	1,499,340							Okay	Okay		
12	2023	CAB 50	97.056	QSK6DER1H1X4	N/A		226,131							Okay	Okay		
13			15.634														

Comments

New Comment...

Gina Shall
May 16, 10:17am
@RickHarris, Please Verify Amount.
Thanks!

Show 1 reply

COMMONWEALTH OF KENTUCKY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

FISCAL YEAR July 1, 2022 - June 30, 2023

This slide shows that the submitter has reviewed the approver's comment and responded. When the response is complete, the comment must be posted by selecting the green post box just as the approver did with the original comment.

FY	Dept	Federal Prefix ALN	UEI	COVID-19 and ARRA Specific Economic Act	Collected Revenues	Cash Expenditures	Research and Development Cash Expenditures	Cash Passed Through From Other Departments	Cash Passed Through To Other Departments	Paid To Grantor	Noncash Expenditures	Paid To Subrecipients	R&D <= Cash Expenditures	Pd to Subrecipients <= Cash Expenditures + Noncash Expenditures
2023	660	10.072	Q8KDERIH1X4	N/A	399,882	450,550				13,944			Okay	Okay
2023	660	10.691	Q8KDERIH1X4	N/A		8,068		8,000					Okay	Okay
2023	660	12.106	Q8KDERIH1X4	N/A		1,188							Okay	Okay
2023	660	15.605	Q8KDERIH1X4	N/A	5,898,078	5,413,253							Okay	Okay
2023	660	15.608	Q8KDERIH1X4	COVID-19 ARPA	1,765,183	1,832,105	1,843,475						Okay	Okay
2023	660	15.611	Q8KDERIH1X4	N/A	9,262,622	8,690,119						27,916	Okay	Okay
2023	660	15.615	D155	N/A	82,851	76,964							Okay	Okay
2023	660	15.634	Q8KDERIH1X4	N/A	529,677	490,495							Okay	Okay
2023	660	15.657	Q8KDERIH1X4	COVID-19 CARES	280,978	282,917							Okay	Okay
2023	660	97.012	Q8KDERIH1X4	N/A	1,548,316	1,499,340							Okay	Okay
2023	CAB 50	97.056	Q8KDERIH1X4	N/A		226,131							Okay	Okay
		15.634												
		15.657												
		97.012												
		97.056												

How To Export/Save a File

After completing the entries for your Department's files, copies of the forms can be exported using the instructions in the following link. [Importing and Exporting Files](#)