



Notes to the Schedule of Expenditures of Federal Awards

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○
Federal Grants Community of Practice Dec 2023

2 CFR 200.510 -- Financial statements.

State of Washington

Single Audit Report

For Fiscal Year Ended

June 30, 2022

Auditee's Section

Schedule of Expenditures of Federal Awards

(b) **Schedule of expenditures of Federal awards.** The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

(1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.

(2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included. ← **Note F**

(3) Provide total Federal awards expended for each individual Federal program and the Assistance Listings Number or other identifying number when the Assistance Listings information is not available. For a cluster of programs also provide the total for the cluster.

(4) Include the total amount provided to subrecipients from each Federal program.

(5) For loan or loan guarantee programs described in § 200.502(b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule. ← **Note H**

(6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414. ← **Note A-E**

SEFA

§ 200.510 Financial statements.
 (b) Schedule of expenditures of Federal awards.

NOTES TO THE SEFA

State of Washington
 Notes to the Schedule of Expenditures of Federal Awards

For the Fiscal Year Ended
 June 30, 2022

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State of Washington
 Schedule of Expenditures of Federal Awards

For the Fiscal Year Ended
 June 30, 2022
 (Expressed in whole dollars)

Federal Programs Not Clustered

Dept of the Treasury

Assistance Listing No.	Federal Program Title	Award/Contract Control Number	State Agency No.	Expenditure Amount	Expend Amt Passed Through to Subrecipients	See Note E
21.016	Equitable Sharing		1950	29,209	0	
Federal Program 21.016 Total				29,209	0	
21.019	COVID-19 – Coronavirus Relief Fund		0550	1,785,000	0	
21.019			1030	25,318,843	24,426,878	
21.019		S22-32401-001	1480	1,525,580	1,378,580	PT
21.019			3000	40,497,438	0	
21.019			3030	33,249,409	10,166,898	
21.019			3100	240,000,000	0	
21.019		ODE13815AM02	3600	305,744	0	PT
21.019			4950	2,000,000	598,110	
21.019			5400	229,688	0	
Federal Program 21.019 Total				344,911,702	36,570,466	

Note F – Supplemental Information for Pass-through Funds

§ 200.510 Financial statements.

(b) Schedule of expenditures of Federal awards..... At a minimum, the schedule must:

(2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.

Agencies use 05/46 -

- SAAM 75.80: Pass Through Federal revenue received from other state governments, local governments or private entities.

Federal Assistance Received from Nonfederal Sources (Pass-Through)

Agency: 3650 - Washington State University

SAAM Manual (95.20.70)

[Return To Lead Sheet](#)

Assistance Listing Number	Federal Funding Agency	Major Subdivision	Program Title	Cluster	Entity Name	Award Contract Number	Revenue Amount	Expenditure Amount	Difference	Expenditure Amount Passed Through to Subrecipients	COVID-19
10.001	Dept of Agriculture	Agricultural Research Service	Agricultural Research_Basic and Applied Research	02	COTTON INCORPORATED	130576006	77,523	77,523	0	0	No
10.001	Dept of Agriculture	Agricultural Research Service	Agricultural Research_Basic and Applied Research	02	WALTERS AG RESEARCH	138557	23,551	23,551	0	0	No
10.001	Dept of Agriculture	Agricultural Research Service	Agricultural Research_Basic and Applied Research	02	RESEARCH CORPORATION FOR SCIENCE ADVANCEMENT	28377	30,005	30,005	0	0	No
10.001	Dept of Agriculture	Agricultural Research Service	Agricultural Research_Basic and Applied Research	02	RESEARCH CORPORATION FOR SCIENCE ADVANCEMENT	29021	23,276	23,276	0	0	No
10.001	Dept of Agriculture	Agricultural Research Service	Agricultural Research_Basic and Applied Research	02	DAIRY MANAGEMENT INC	36780	31,087	31,087	0	0	No
10.001	Dept of Agriculture	Agricultural Research Service	Agricultural Research_Basic and Applied Research	02	UNIVERSITY OF MINNESOTA	A009917401	7,694	7,694	0	0	No
10.001	Dept of Agriculture	Agricultural Research Service	Agricultural Research_Basic and Applied Research	02	OREGON STATE UNIVERSITY	R0783AA	40,036	40,036	0	0	No

From Disclosure Form To....

Federal Assistance Received from Nonfederal Sources (Pass-Through)

Agency: 3650 - Washington State University

SAAM Manual (95.20.70)

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10.025	Dept of Agriculture	Animal and Plant Health Inspection Service	Plant and Animal Disease, Pest Control, and Animal	01	CORNELL UNIVERSITY	13775521417	33,645	33,645	0	0	No
10.025	Dept of Agriculture	Animal and Plant Health Inspection Service	Plant and Animal Disease, Pest Control, and Animal	01	UNIVERSITY OF CALIFORNIA DAVIS	A212762S001	25,993	25,993	0	0	No

State of Washington Schedule of Expenditures of Federal Awards

*For the Fiscal Year Ended
June 30, 2023
(Expressed in whole dollars)*

Federal Programs Not Clustered

Dept of Agriculture

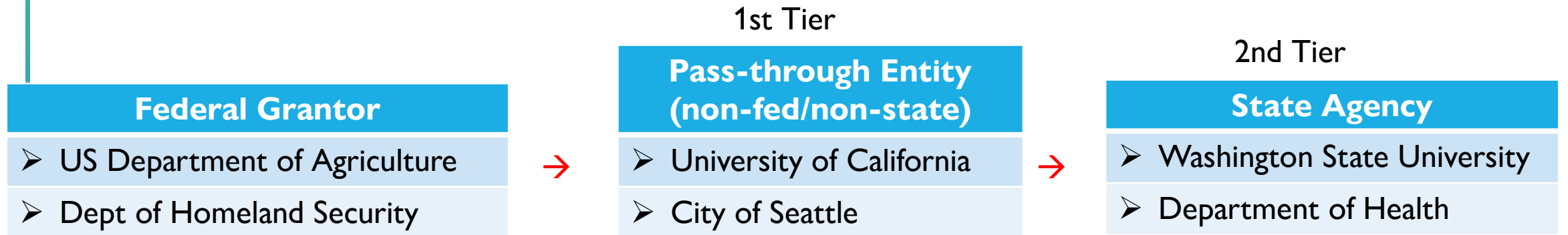
Assistance Listing No.	Federal Program Title	Award/Contract Control Number	State Agency No.	Expenditure Amount	Expend Amts Passed Through to Subrecipients	See Note E
10.025	Plant and Animal Disease, Pest Control, and Animal		3650	2,332,309	170,590	
10.025		13775521417	3650	33,645	0	PT
10.025		A212762S001	3650	25,993	0	PT
10.025			4670	221,142	6,600	
10.025			4950	3,726,846	0	
Federal Program 10.025 Total				6,339,935	177,190	

State of Washington Schedule of Expenditures of Federal Awards Note F: Supplemental Information for Pass-Through Funds

*For the Fiscal Year Ended
June 30, 2023
(Expressed in whole dollars)*

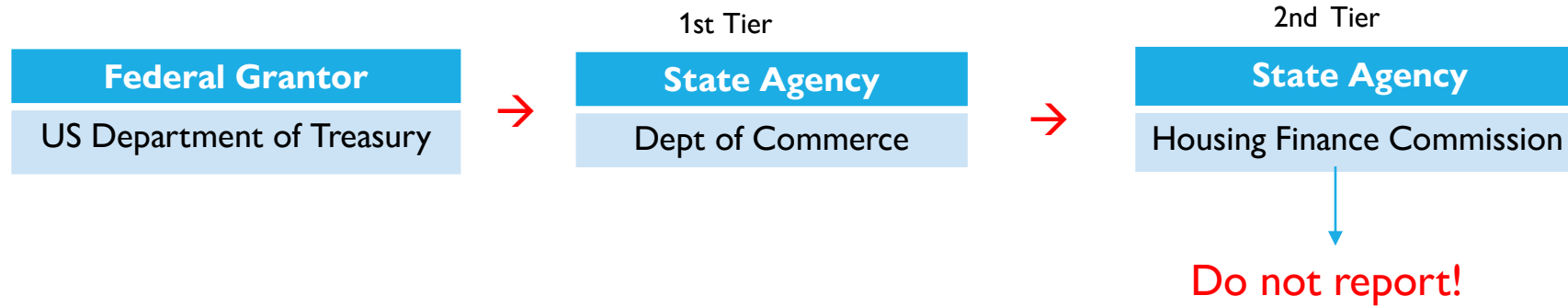
Assistance Listing No.	State Agency No.	Pass-Through Entity Name	Award/Contract Control Number	Expenditure Amount
10.001	3650	WALTERS AG RESEARCH	138557	23,551
10.025	3650	CORNELL UNIVERSITY	13775521417	33,645
10.025	3650	UNIVERSITY OF CALIFORNIA DAVIS	A212762S001	25,993
10.164	3650	UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	139503001	19
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- **Examples of award from non-federal entity:**



- ↓
- Report on *Federal assistance from non-federal sources (Pass-through)* disclosure form.

(1) If funding is sub-awarded from a state agency (first tier)



Example of incorrect reporting:

Federal Assistance Received from Nonfederal Sources (Pass-Through)

Agency: 1480 - Wash State Housing Finance Comm [SAAM Manual \(95.20.70\)](#)

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Assistance Listing Number	Federal Funding Agency	Major Subdivision	Program Title	Cluster	Entity Name	Award Contract Number	Revenue Amount	Expenditure Amount	Difference	Expenditure Amount Passed Through to Subrecipients	COVID-19
14.239	Housing & Urban Development	Office of Community Planning and Development	Home Investment Partnerships Program	01	City of Bellingham	PBEL2022	80,000	80,000	0	80,000	No
21.019	Dept of the Treasury	Undetermined	Coronavirus Relief Fund	01	Department of Commerce	S22-32401-001	1,525,580	1,525,580	0	1,378,580	Yes
Totals							1,605,580	1,605,580	0	1,458,580	

State of Washington
Schedule of Expenditures of Federal Awards
Note F: Supplemental Information for Pass-Through Funds

*For the Fiscal Year Ended
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Assistance Listing No.	State Agency No.	Pass-Through Entity Name	Award/Contract Control Number	Expenditure Amount
21.019	1480	Department of Commerce	S22-32401-001	1,525,580
21.019	3600	STATE OF OREGON	ODE13815AM02	305,744
21.027	3600	CITY OF SEATTLE	DOE21PA82	78,780
43.001	3600	AMHERST COLLEGE	GRT00206W2	43,484

- COM already included the expenditures in their 21.019 on their Direct Form.
- Agency 148 reported this amount again on their Pass-through Disclosure Form was double-counting the expenditures.

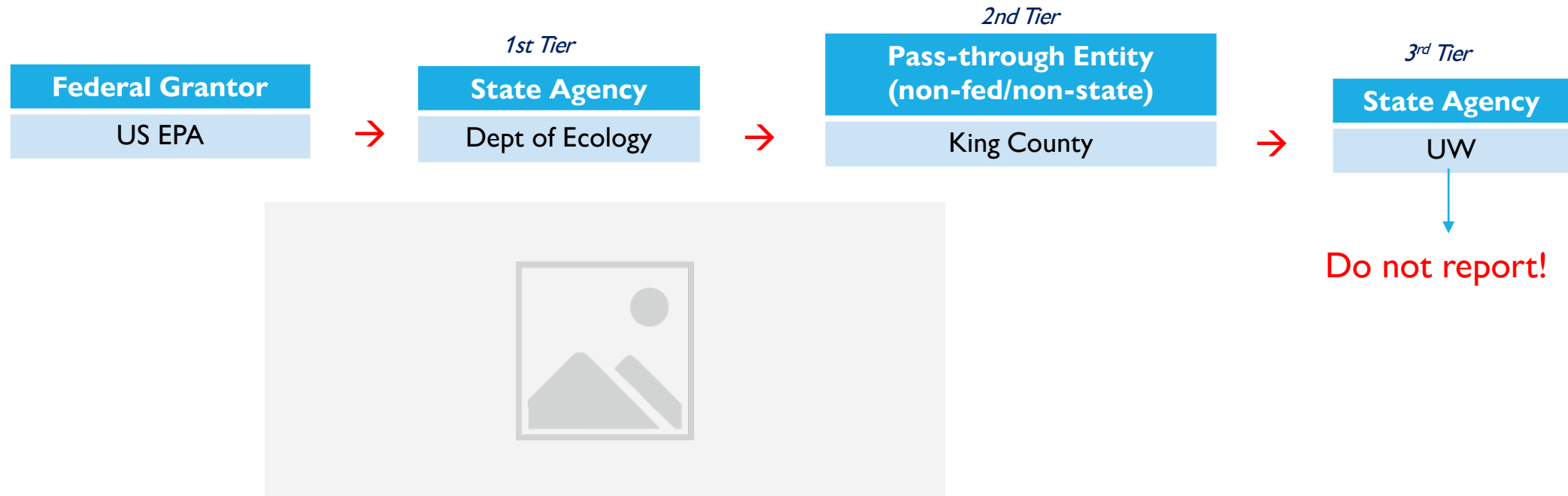
Example of incorrect reporting:

State of Washington Schedule of Expenditures of Federal Awards			For the Fiscal Year Ended June 30, 2022 (Expressed in whole dollars)			
Federal Programs Not Clustered						
Dept of the Treasury						
Assistance Listing No.	Federal Program Title	Award/Contract Control Number	State Agency No.	Expenditure Amount	Expend Amts Passed Through to Subrecipients	See Note E
21.016	Equitable Sharing		1950	29,209	0	
Federal Program 21.016 Total				29,209	0	
21.019	COVID-19 – Coronavirus Relief Fund		0550	1,785,000	0	
21.019			1030	25,318,843	24,426,878	
21.019		S22-32401-001	1480	1,525,580	1,378,580	PT

COM’s reporting on Direct Form:

- HFC should inform COM of the PT amount.
- SWSA analytical review of Note F to identify state agencies being included.

(2) If funding is awarded by a 2nd tier non-state entity, but the 1st tier is a state agency



The 1st Tier state agency report on Direct Form with pass-thru expenditures.

- If the 3rd tier receiving state agency report as pass-through from a non-federal source, SEFA expenditures would be double-reported.
- But the 3rd tier receiving agency still need to disclose the federal funding received but not reported.

State of Washington
Schedule of Expenditures of Federal Awards
Notes G
Supplemental Information for Pass-Through Federal Assistance
(State as Subrecipient not included on the Schedule)

*For the Fiscal Year Ended
June 30, 2023
(Expressed in Whole Dollars)*

Assistance Listing Number	Federal Program Title	State Agency as Subrecipient	Agency Number	Non-State Grantor	Award/ Contract No.	State Agency with Direct Federal Award	Expenditure Amount
17.258	WIOA Adult Program	Employment Security Department	540	Olympic Consortium WDC-1	7310 7311 7312 7321 7322 7331 7332	Employment Security Department	742,735
17.258	WIOA Adult Program	Employment Security Department	540	North Central WA WDC-8	7701 7702	Employment Security Department	187,755
17.258	WIOA Adult Program	Employment Security Department	540	Eastern WA Partnership WDC-10	2981 2982	Employment Security Department	21,518
17.258	WIOA Adult Program	Employment Security Department	540	Spokane Area WDC-12	7811 7812	Employment Security Department	320,417
Federal Program 17.258 Total							\$ 1,272,425
17.259	WIOA Youth Activities	Employment Security Department	540	North Central WA WDC-8	7712 7711 7752 7751	Employment Security Department	159,351
Federal Program 17.259 Total							\$ 159,351
17.277	WIOA National Dislocated Worker Grants	Employment Security Department	540	Eastern WA Partnership WDC-10	2961	Employment Security Department	(165)
Federal Program 17.277 Total							\$ (165)
17.278	WIOA Dislocated Worker Formula Grants	Employment Security Department	540	Olympic Consortium WDC-1	6500 7341 7342 7351 7352 7361 7362 7380 7392	Employment Security Department	214,070
17.278	WIOA Dislocated Worker Formula Grants	Employment Security Department	540	Southwest WDC-7	7822	Employment Security Department	55,902
17.278	WIOA Dislocated Worker Formula Grants	Employment Security Department	540	North Central WA WDC-8	7742 7741	Employment Security Department	176,697
17.278	WIOA Dislocated Worker Formula Grants	Employment Security Department	540	Eastern WA Partnership WDC-10	2921 2922 2923 2933 2931 2932	Employment Security Department	709,396
17.278	WIOA Dislocated Worker Formula Grants	Employment Security Department	540	Spokane Area WDC-12	7801 7802 7960 7962	Employment Security Department	519,302
Federal Program 17.278 Total							\$ 1,675,368
66.123	Geographic Programs - Puget Sound Action Agenda	University of Washington	360	King County	UW667589	Department of Ecology	67,053
Federal Program 66.123 Total							\$ 67,053



UW

ESD example

Federal Assistance Received from Nonfederal Sources (Pass-Through)

Agency: 5400 - Employment Security Department

SAAM Manual (95.20.70)

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Assistance Listing Number	Federal Funding Agency	Major Subdivision	Program Title	Cluster	Entity Name	Award Contract Number	Revenue Amount	Expenditure Amount	Difference	Expenditure Amount Passed Through to Subrecipients	COVID-19
14.228	Housing & Urban Development	Office of Community Planning and Development	Community Development Block Grants/State's Program	01	Spokane WDC	K7232-7661	17,973	17,973	0	0	No
Totals							17,973	17,973	0	0	

**State of Washington
Schedule of Expenditures of Federal Awards
Note F: Supplemental Information for Pass-Through Funds**

*For the Fiscal Year Ended
June 30, 2023
(Expressed in whole dollars)*

Assistance Listing No.	State Agency No.	Pass-Through Entity Name	Award/Contract Control Number	Expenditure Amount
12.U01	3600	JOHNS HOPKINS UNIVERSITY	163111MOD02	13,201
12.U02	3600	JOHNS HOPKINS UNIVERSITY	163111MOD03	48,306
14.228	3650	MASON COUNTY	20036	260
14.228	5400	Spokane WDC	K7232-7661	17,973
14.U01	1480	Pierce County Community Development Corporation	HAPC2023	40,000
15.034	3650	COLUMBIA RIVER INTER-TRIBAL FISH COMMISSION (CRITFC)	C2104	19,448

Note G

- Relatively immaterial to the total SEFA.
- Rely on agencies to identify and report appropriately.
- Missing any agencies that also have subawards that fall into the Note G category?

Note F

- ~ \$275 million reported on FY23 Pass Through Form
 - Some ALNs were reported in both direct and pass-through forms. Any double-reporting?
-
- Questions to ponder:
 - How can agency track the information needed to be reported on Note G?
 - Does 3rd tier reporting agency have visibility into the source of funding from non-state entities?
 - Can the 1st tier subcontract template include requirement to disclosure source of funding when subsequent subawards are made to state agencies?