

Appendix B**INSTRUCTION FOR COMPLETION OF SCHEDULE OF EXPENDITURES OF DEPARTMENT AGREEMENTS**

The purpose of the SEDA is to summarize financial/service claims submitted by the agency to the Department and to determine if the agency qualifies as a MAAP Tier 1 or Tier 2. If Tier 2 the SEDA must identify which agreements and programs were tested for compliance.

GENERAL INSTRUCTIONS:

The SEDA will include the activity of both DHHS and DOT. If another State Department is included under MAAP, Community Agencies will be notified. The SEDA must include DHHS and DOT funding received indirectly from other entities.

The SEDA must isolate the activity of DHHS and DOT. Agreement activity subtotals must be included for each Department.

DHHS and DOT require the same information, except DOT requires "Local Share Expenses" and "Total Agreement Expenses".

INSTRUCTIONS:**Department/Office**

Enter applicable Department and Office

Agreement Number

Enter agreement number. Additionally, DOT requires the PIN number be identified.

Agreement Amount

Enter agreement amount. If agency elects to identify agreement activity based on separate pro formas or settlement restrictions contained in the agreement, the agreement amount should only include the portion of the agreement amount restricted to that activity/settlement. However, the sum of the individual settlements must equal the agreement amount (see instructions for Total Federal/State Expenses). The preparer should use the Notes to the SEDA for clarification, if necessary.

Agreement Period

Enter the beginning and end dates of the agreement.

Agreement status

Enter all agreements (interim and final) with financial activity during the current period for both Departments.

Total Department Expenses

The SEDA is a summary of financial claims submitted to the Department. Expenses included on the SEDA must reconcile to these claims.

If a claim to the Department does not reconcile to the agency's fiscal year end, and the current year expenses cannot be readily determined, the preparer can pro rate expenses between accounting periods. However, the expenses included in the SEDA over the life of the agreement must equal the total expenses claimed.

The Agency may elect to identify agreements with separate pro formas or settlement restrictions as one merged settlement or separate settlements under separate lines on the SEDA. The preparer should use the Notes to the SEDA for clarification, if necessary.

If separate settlements, the format should be similar to the following:

Office	Agreement Number	Agreement Amount	Agreement Period	Agreement Service	Agreement Status	Federal Expenses	State Payments	Total Agreement Expenses
DPS	CFS-07-1050	250,000	10/01/06-9/30/07	Child Care-Slots	Final	41,000	20,500	61,500
DPS	CFS-07-1050	9,900	10/01/06-9/30/07	CC-Eligibility	Final	4,000	5,900	9,900
DPS	CFS-07-1050	10,100	10/01/06-9/30/07	Program Improve.	Final	0	10,100	10,100
DPS	CFS-07-1050	40,000	10/01/06-9/30/07	Family Network	Final	20,000	20,000	40,000
DPS	CFS-07-1050	<u>20,000</u>	10/01/06-9/30/07	Certification	Final	<u>15,000</u>	<u>0</u>	<u>15,000</u>
		330,000				80,000	56,500	136,500

Federal Expenses

Enter the amount of Total Department Expenses that was borne by Federal funds. The Agency must review the agreement award and Department payments to determine the make-up of the expenses between Federal and State funds. If the actual payments versus expenses claimed do not clearly identify the Federal amount, the allocation of Federal to State funds can be pro-rated.

State Expenses

Enter the amount of Total Department Expenses that was borne by State funds. The Agency must review the agreement award and Department payments to determine the make-up of the expenses between Federal and State funds. If the actual payments versus expenses claimed do not clearly identify the State amount, the allocation of Federal and State funds can be pro-rated.

Local Share Expenses

DOT only: identify the expenses associated with the local match

Total Agreement Expenses

DOT only: add "Total Department Expenses" and "Local Share match"

NOTES:

Tier 2 Agencies:

The SEDA or the Notes to the SEDA must specifically identify programs tested.

The Notes to the SEDA must identify the percentage of major agreements tested in relation to total Department expenses. The SEDA must identify the percentages applicable to DOT and DHHS.

DISCLOSURES:

The Agency must disclose if they are required to have a Federal Circular A-133 Audit. If required, the Federal Circular A-133 Reporting package must be forwarded to the DHHS and/or DOT Office of Audit based on the submission requirements of Circular A-133.

Tier 1 Agencies with expenditures under \$100,000:

The SEDA must be signed and dated by a responsible Official of the Agency. The Official must certify as to the accuracy of the SEDA.

Tier 1 Agencies with expenditures of \$100,000 but less than \$500,000:

The SEDA does not need to be signed. The SEDA will be included as part of the reviewed entity-wide financial statements. The IPA will issue a report on the SEDA.

Tier 2 Agencies:

The SEDA does not need to be signed. The SEDA will be included as part of MAAP Compliance Audit. The IPA will issue a report on the SEDA.