HEBRON DYNAMICS

SEFA Tie-Out

Kestrel Ridge Community Services, Inc.
Year ended June 30, 2025
Prepared May 15, 2026

SAMPLE. FICTIONAL ORGANIZATION AND NUMBERS.

PURPOSE

The schedule of expenditures of federal awards is the auditor's starting point for picking major programs, so it has to tie to the books before fieldwork. This workbook shows the schedule, the tie-out to the trial balance with every reconciling item and the entry that clears it, and each award's period and remaining balance. Difference after the three entries: zero.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, YEAR ENDED JUNE 30, 2025

Federal grantor	Pass-through grantor	Program or cluster	ALN	Pass-through ID	Federal expenditures	Passed through to subrecipients
U.S. Department of Health and Human Services	Direct	Head Start	93.600	n/a	1,486,300	0
U.S. Department of Health and Human Services	State Department of Human Services	Community Services Block Grant	93.569	25-CSBG-0417	612,400	0
U.S. Department of Health and Human Services	State Department of Human Services	Temporary Assistance for Needy Families	93.558	25-TANF-1120	348,950	0
U.S. Department of Health and Human Services	State Office for Refugees	Refugee and Entrant Assistance, Voluntary Agency Programs (Matching Grant)	93.567	MG-2025-0471	296,480	0
U.S. Department of Energy	State Energy Office	Weatherization Assistance for Low-Income Persons	81.042	25-WX-0211	268,900	0
U.S. Department of Housing and Urban Development	County Community Development Office	Community Development Block Grants, Entitlement Grants	14.218	B-24-UC-00-0012	225,000	60,000
U.S. Department of Agriculture	State Board of Education	Child and Adult Care Food Program	10.558	25-CACFP-0088	141,275	0
U.S. Department of Housing and Urban Development	State Housing Development Authority	Emergency Solutions Grant Program	14.231	E-24-DC-00-0005	118,600	0
Total federal expenditures					**3,497,905**	**60,000**

Basis of presentation. The schedule includes the federal award activity of the organization under programs of the federal government for the year ended June 30, 2025, on the accrual basis of accounting, as required by 2 CFR Part 200, Subpart F. The amounts may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Indirect cost rate. The organization has elected to use the 15 percent de minimis indirect cost rate allowed under 2 CFR 200.414 on awards made on or after October 1, 2024, where the award terms allow it.

Non-cash assistance. Weatherization materials provided in kind by the state energy office are included at the state's stated value, $24,300, within ALN 81.042.

Subrecipients. CDBG funds of $60,000 were passed through to one subrecipient for a home repair program.

TIE-OUT TO THE TRIAL BALANCE

Reconciling item	Entry	Amount
Federal grant revenue per trial balance, accounts 4100 to 4180		**3,567,455**
Less: FY2024 TANF expenditures drawn in July 2024 and recorded as FY2025 revenue (ALN 93.558)	Reverse to FY2024; reclassify to grants receivable collected	(38,400)

Less: state-funded share of weatherization coded to the federal revenue account (ALN 81.042)	Reclassify to state grant revenue, account 4200	(41,000)
Add: June 2025 ESG expenditures billed July 15, 2025, not accrued at close (ALN 14.231)	Accrue grants receivable and revenue at June 30	9,850
Head Start non-federal share (in-kind match, $371,575) is recorded in contributed revenue, not in federal revenue	No adjustment; shown for completeness	0
Federal expenditures per the schedule		**3,497,905**
Difference		**0**

THRESHOLDS

- Total federal expenditures $3,497,905 are above the $1,000,000 single audit threshold (2 CFR 200.501, for fiscal years beginning on or after October 1, 2024), so a single audit is required.
- Type A programs are those with expenditures of $750,000 or more when total federal expenditures are under $25,000,000 (2 CFR 200.518). Head Start (93.600) is the only Type A program this year. The other seven awards are Type B.
- Low-risk auditee status depends on the prior two audits being submitted on time (2 CFR 200.520). The coverage requirement is 40 percent of total expenditures otherwise, and 20 percent for a low-risk auditee.

ENTRIES POSTED TO CLEAR THE DIFFERENCE

- JE 25-061: Dr grant revenue 4120 $38,400 / Cr grants receivable 1210 $38,400. FY2024 TANF draw recorded in the wrong year.
- JE 25-062: Dr grant revenue 4150 $41,000 / Cr state grant revenue 4200 $41,000. State weatherization share moved out of federal revenue.
- JE 25-063: Dr grants receivable 1210 $9,850 / Cr grant revenue 4170 $9,850. June ESG costs accrued.

AWARD PERIODS AND REMAINING BALANCES

Program	ALN	Award number	Period of performance	Award amount	Expenditures through 6/30/24	FY2025 expenditures	Remaining at 6/30/25
Head Start	93.600	05CH012345-03	7/1/24 to 6/30/25	1,520,000	0	1,486,300	33,700
Community Services Block Grant	93.569	G-2502ILCOSR	10/1/24 to 9/30/25	760,000	0	612,400	147,600
Temporary Assistance for Needy Families	93.558	G-2502ILTANF	7/1/24 to 6/30/25	350,000	0	348,950	1,050
Refugee Matching Grant	93.567	90RV0071	10/1/24 to 9/30/25	400,000	0	296,480	103,520
Weatherization Assistance for Low-Income Persons	81.042	DE-EE0009876	7/1/24 to 6/30/26	540,000	0	268,900	271,100
Community Development Block Grants	14.218	B-24-UC-00-0012	10/1/24 to 9/30/26	300,000	0	225,000	75,000
Child and Adult Care Food Program	10.558	n/a	10/1/24 to 9/30/25	reimbursement, no ceiling	0	141,275	n/a
Emergency Solutions Grant Program	14.231	E-24-DC-00-0005	7/1/24 to 6/30/25	120,000	0	118,600	1,400

CACFP is a meal reimbursement program with no fixed award ceiling; expenditures equal reimbursable meals claimed. Remaining balances for awards that extend past June 30, 2025 carry into FY2026 and are tracked monthly on the grants dashboard.

MONTHLY TIE-OUT ROUTINE

- On day 5 of the close, pull year-to-date expenditures by award from the ledger and update the schedule.
- Compare each award's year-to-date expenditures to its cumulative drawdowns. A draw above expenditures is a cash advance to return or spend within the funder's rule; a draw below expenditures is receivable.

- List any reconciling item with the entry that clears it. Post the entry in the same month so the year-end tie-out starts at zero.
- Keep the award agreements, budgets and modifications behind the schedule so the auditor's award testing can start the day fieldwork opens.