

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS TEMPLATE
INSTRUCTIONS**

This template may be used by the County to report their *Schedule of Expenditures of Federal Awards* ("SEFA"). It is the responsibility of the County to maintain and prepare the SEFA and to ensure the information is accurate and complete. The SEFA is the primary view of the Federal awards provided to the County and the expenditures of those awards in the fiscal year reported. The SEFA drives the scope of a Federal audit and is used to complete the Data Collection Form required by the Federal government for monitoring of awards. Failure to properly account for Federal awards and report them on the SEFA with all required elements can result in audit findings or possible loss of grant funding from Federal agencies.

For further guidance see:

[2 CFR § 200](#) | **Uniform Grants Guidance**

Preparation of the SEFA is governed by the *Uniform Grants Guidance* at *2 CFR § 200*, as referenced above. This form is designed to follow the guidelines of the applicable Code of Federal Regulations. **However, the County is ultimately responsible for ensuring the SEFA is prepared in accordance with 2 CFR § 200 beyond the instructions on this form.**

Below are the instructions for completion of each section of the SEFA on the following tab:

Federal Department

The *Federal Awarding Agency* should be identified in the space provided. In most cases, the Federal acronym can be provided (e.g. the "Department of Housing and Urban Development" can be reduced to "HUD"). Only awards that originated from Federal entities should be included. Grants that originate from the State of Oklahoma or local governments should not be included. **Caution - Some awards provided by State or local governments may still be a Federal award. The deciding factor is whether the award originated with a Federal agency.**

State Pass-Thru Department/Program Award Title

The name of the State Pass-Thru Department (if applicable) and the title of the Federal Program should be documented here. In some cases Federal awards will be passed-through to the County from a State agency, such as FEMA grants passed through the Oklahoma Department of Emergency Management. In the event the County received the award directly from a Federal agency, only the title of the Federal program should be included.

The correct title of the Federal program should be provided. The exact title can often be obtained by entering the Federal award's CFDA number into [cfda.gov](#).

ARRA Funds

The *American Recovery and Reinvestment Act* of 2009 (ARRA) was an economic stimulus package enacted by Congress. Federal programs that are funded through ARRA are required to be identified on the SEFA. The *award document* should identify whether or not the Federal award was funded through ARRA. In most cases, ARRA monies were expended within a few years of the 2009 enactment and will not impact SEFA's reporting in subsequent fiscal years.

Federal CFDA Number

In most cases the Federal award will have a *Catalog of Federal Domestic Assistance* ("CFDA") number. This is a five-digit number used to distinguish the Federal awarding agency and the program type (such as 14.228 for certain CDBG grants or 97.036 for FEMA Disaster Grants). The CFDA number should be provided on the *award document*. It may also be determined by looking up Federal awards at [cfda.gov](#) or by contacting the Federal awarding agency or the State pass-through department. In some rare instances no CFDA number will be available and another identifying number should be used such as the grant or project number provided by the Federal awarding agency or the State pass-through department.

Pass-Thru Grantor's Number

In the event the Federal award was passed-through from a State department or other entity, the pass-through entity's identifying number should be included. This section should be left blank if the Federal award was received directly from a Federal awarding agency such as HUD or FEMA.

Beginning Cash Balance

For ongoing Federal programs the *beginning cash balance* as of the first day of the fiscal year should be entered. If the program began in the fiscal year being reported, no amount should be included.

Federal Receipts

All *Federal receipts* for the fiscal year should be included. Federal receipts usually come from the Treasurer's Miscellaneous Receipts. **It is not uncommon for the receipting of Federal monies to come in years subsequent to the expenditure of Federal funds. Therefore, it is not uncommon for Federal receipts to be significantly different than Federal expenditures.**

Federal Expenditures

All *Federal expenditures* for the fiscal year should be included. Federal expenditures usually come from the County Clerk's Appropriation Ledger. One significant exception is FEMA expenditures, which should only come from the Barn of each District. **It is imperative Federal expenditures be included in the fiscal year they were incurred and not only when a Federal receipt is recognized** (i.e. a Federal expenditure incurred in FY16 should be reported on the FY16 SEFA, even if the County isn't reimbursed until FY17).

Caution - Federal expenditures may include more than just warrants issued by the County. Certain non-cash assistance awarded to the County by Federal agencies such as food commodities, immunization shots, loans or loan guarantees, donated property, or subsidized rent would also qualify as a Federal expenditure and should be included in the SEFA.

Ending Cash Balance

The *Ending Cash Balance* should self-calculate based on the amounts provided above. Because many Federal awards are paid on a reimbursement basis, it is possible some ending balances will be negative.

Expenditures to Subrecipients

The total amount the County passed-through to Subrecipients in the fiscal year for each Federal program must be included. A *Subrecipient* is a non-Federal entity, such as a town, school district, or fire department, that receives a subaward from the County to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A Subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.

Reviewing and Approving Signatures

The Board of County Commissioners must indicate their approval by signing the final SEFA prepared by the County. Any elected official of the County whose office oversees Federal awards in the fiscal year being presented should also sign the final SEFA.

Oklahoma County
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

Federal Department	State Pass-Thru Department/Program Award Title	ARRA Funds	Federal CFDA Number	Pass-Thru Grantor's Number	Beginning Cash Balance	Federal Receipts	Federal Expenditures	Ending Cash Balance	Expenditures to Subrecipients
Dept of Agriculture	Department of Education/National School Breakfast Program	No	10.553	26500	-	59,598.63	59,598.63	-	-
Dept of Agriculture	Department of Education/National School Lunch Program	No	10.555	26500	-	94,751.70	94,751.70	-	-
Dept of Agriculture	Department of Education/Commodities (Non-cash awards)	No	10.555	26500	12,030.39	-	12,030.39	-	-
DOI	Payments in Lieu of Taxes	No	15.226		\$ -	\$ 18,113.00	18,113.00	-	-
State of OK Emergency Mgmt	Triple X Rd Project (HMA FEMA DR 4299 PW 4299050) Reimbursement	No	FEMA-4299-050-DR-OK		\$ (160,273.40)	\$ 1,466,311.99	337,870.33	968,168.26	-
FEMA	State of Oklahoma (FEMA)	No			-	28,488.93	28,488.93	-	-
USDOJ-BJA	Bureau of Justice Assistance	No	16.034	2020-VD-BX-0202	(11,250.00)	-	-	The funding is complete and grant is closed out	-
USDOJ-BJA	Oklahoma District Attorneys Council	No	16.554	19P007 2019-MU-BX-K	8,934.50	-	-	The funding is complete and grant is closed out	-
Dept of Justice	Equitable Sharing Program	No	16.922	N/A	126,733.28	136,325.43	23,732.56	239,326.15	-
NHTSA	Oklahoma Highway Safety Office	No	20.600	PT-22-03-20-15	\$ (31.86)	\$ -	-	(31.86)	-
NHTSA	Oklahoma Highway Safety Office	No	20.600	PT-23-03-25-16	\$ (79,465.80)	\$ 142,527.24	63,061.44	-	-
NHTSA	Oklahoma Highway Safety Office	No	20.600	PT-24-03-30-17	\$ -	89,167.27	254,604.19	(165,436.92)	-
USDOJ - OJP	Oklahoma City/Justice Assistance Grant	No	16.738	2020-DJ-BX-0906	\$ -	112,737.72	112,737.72	-	-
USDOJ - OJP	Oklahoma City/Justice Assistance Grant	No	16.738	15PBIAA-21-GG-01750-JAGX	\$ -	78,881.28	78,881.28	-	-
FEMA	Oklahoma Office of Homeland Security	No	97.067	1355.034	\$ -	-	24,254.36	(24,254.36)	-
FEMA	Oklahoma Office of Homeland Security	No	97.067	1330.070	\$ -	-	17,052.00	(17,052.00)	-
FEMA	Oklahoma Office of Homeland Security	No	97.067	1330.050	\$ -	7,070.00	7,070.00	-	-
Department of the Treasury	The Coronavirus Aid, Relief, and Economic Security Act (CARES Act)	No	21.019		(\$57,329.90)	-	-	Fund 1400 for Cares Funding is closed out in FY22-23	-
Department of the Treasury	Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	No	21.027		\$ 119,797,114.24	\$ -	37,557,783.31	82,239,330.93	5,738,501.35
Department of the Treasury	Local Assistance and Tribal Consistency Fund (LATCF)	No	21.032		\$ 50,000.00	\$ 50,000.00	-	100,000.00	-
FEMA	Oklahoma Office of Homeland Security	No	97.036		\$ (519,590.90)	\$519,590.90	-	-	-
FEMA	Oklahoma Department of Emergency Management	No	97.039	FEMA-4299-049-DR-OK	\$ (675,071.22)	\$0.00	-	Project is not officially closed out by the State, but we have expended all funds and the County has been reimbursed	-
FEMA	Oklahoma Department of Emergency Management (Wilshire Blvd. BRIC Project)	No	97.047	2021-BR-071-0002	\$ (19,977.25)	\$0.00	128,823.13	(148,800.38)	-
FEMA	Oklahoma Department of Emergency Management	No	97.042		\$ 53,166.50	\$90,000.00	12,611.51	130,554.99	-
TOTALS					118,512,958.19	2,721,100.76	38,646,970.76	83,321,804.81	5,738,501.35

A) was reviewed and approved by the following Elected Officials

SIGNATURE	NAME (PRINT)	TITLE	DATE