

FEDERAL COMPLIANCE – APPLICATION

***Schedule of Expenditures of Federal Awards – Presentation***

While for major program determination purposes 84.425 is evaluated based on the total amount of ESF expenditures, for purposes of SEFA reporting recipients should identify the individual program(s) the funds were expended under, including each separate CFDA with the applicable alpha character. A total for the ESF in its entirety should also be provided.

COVID-19-related awards must be separately identified on the SEFA and data collection form. This requirement applies to both existing awards that incurred COVID-19-related award expenditures and for new COVID-19 programs.

**SAMPLE SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2021**

Grantor / Pass-through Grantor / Program Title	CFDA Number	Pass-Through Grantor Identifying Number	District's Program Number	Beginning Receivable (Unearned)	Received	Expended	Ending Receivable (Unearned)
<b>U.S. DEPARTMENT OF THE TREASURY:</b>							
Passed through Utah State Board of Education:							
COVID-19 Coronavirus Relief Fund	21.019	CRF	7280	-	120,000	145,000	25,000
Passed through Sample County, Utah:							
COVID-19 Coronavirus Relief Fund	21.019	none	7290	-	105,000	105,000	-
Total Coronavirus Relief Fund				-	225,000	250,000	25,000
<b>U.S. DEPARTMENT OF EDUCATION:</b>							
Passed through Utah State Board of Education:							
<i>Education Stabilization Fund (ESF):</i>							
COVID-19 Governor's Emergency Education Relief (GEER) Fund	84.425C	GEER	7220	200,000	1,200,000	1,320,000	320,000
COVID-19 Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	ESSR	7210	-	2,000,000	2,225,000	225,000
Total Education Stabilization Fund (ESF)				200,000	3,200,000	3,545,000	545,000

***Donated Personal Protective Equipment (PPE) – SEFA Footnote***

During the pandemic, entities may have donated personal protective equipment (PPE) that was purchased with federal assistance funds. Nonfederal entities that received donated PPE should provide the fair market value of the PPE at the time of receipt as a separate footnote to their SEFA. The amount of the donated PPE isn't counted for purposes of determining the threshold for a Single Audit or determining major programs. The donated PPE also isn't required to be audited as a major program. The footnote disclosure may be marked "unaudited."

Donated Personal Protective Equipment (UNAUDITED) – As a response to the national emergency for the coronavirus disease (CODIV-19) federal agencies and recipients of federal assistance funds donated personal protective equipment (PPE) to non-federal entities. In connection with that donation, the recipient must disclose the estimated value of the donated PPE, but such amounts are not included in the schedule of expenditures of federal awards. The District received donated PPE totaling \$26,000 during the year ended December 31, 2020.