*The schedule of expenditures of federal awards at a minimum must include the following:*

1. *Individual federal programs by federal agency. For clusters of federal programs, provide the cluster name, list the individual federal programs within the cluster, 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 grantor entity and identifying number the pass-through entity assigned.*
3. *Total federal awards expended for each individual federal program and the associated Assistance Listings number or other identifying number when the Assistance Listings number is not available. Also, for a federal program cluster, provide the total for the cluster. Note that under the Uniform Guidance, all noncash awards must be presented on the schedule’s face.*
4. *Amount of federal awards expended for loan or loan guarantee programs. For the basis for determining federal awards expended for these programs, see Title 2 U.S. Code of Federal Regulations Part 200,* Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, *§200.502.*
5. *Total amount provided to subrecipients from each federal program. Note that under the Uniform Guidance, amounts provided to subrecipients must go on the face of the schedule.*

*See the most current AICPA Audit Guide,* Government Auditing Standards and Single Audits*, for more information.*

# Note 1 - Basis of presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of \_\_\_\_\_\_\_\_\_\_ County Community College District for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

# Note 2 - Summary of significant accounting policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. *Modify if presenting all or certain expenditures on another basis of accounting, or if revenues received during the fiscal year as reimbursement for lost revenues that were reduced or eliminated because of the COVID-19 pandemic are also reported as expenditures of federal awards.* Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

# Note 3 - Federal Assistance Listings numbers

The program titles and Federal Assistance Listings numbers were obtained from the federal or pass-through grantor or the 2023 *Federal Assistance Listings*. When no Federal Assistance Listings number had been assigned to a program, the 2-digit federal agency identifier and the federal contract number were used. When there was no federal contract number, the 2-digit federal agency identifier and the word “unknown” were used.

# Note 4 - Indirect cost rate

The District elected (did not elect) to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414. *Uniform Guidance, 2 CFR §200.510(6), requires the District to disclose whether or not it elected to use the 10 percent de minimis cost rate that 2 CFR §200.414(f) allows for nonfederal entities that have never received a negotiated indirect cost rate.*

# Note 5 - Loans outstanding

The expenditures reported on the schedule of expenditures of federal awards for certain programs included the following loan balances outstanding at June 30, 2023:

|  |  |  |
| --- | --- | --- |
| Program title | Assistance Listings number | Amount  outstanding |
| Federal Perkins Loan Program—Federal Capital Contributions | 84.038 |  |
| Health Professions Student Loans | 93.342 |  |
| Nursing Student Loans | 93.364 |  |

Note 6 - Donated personal protective equipment (PPE)

*Nonfederal entities that received donated PPE without any compliance or reporting requirements or Assistance Listing number from donors should disclose the fair market value of the PPE at the time of receipt as a stand-alone footnote accompanying their SEFA. The amount of donated PPE should not be counted for purposes of determining the threshold for a single audit or determining the type A/B threshold for major programs and is not required to be audited as a major program.*

*As a reminder, the above only relates to donated PPE provided without any compliance or reporting requirements or assistance listing from donors. There could be some PPE that must appear on the SEFA as a federal program (e.g., when the recipient uses funds provided under an Assistance Listing to purchase PPE).*

*(Office of Management and Budget [OMB] Memorandum M-20-20 and 2023 OMB Compliance Supplement, 8-VII-2).*