

Schedule of Federal Award Expenditures (SEFA) 2025 Completeness Guide

Important Information

- *Blue italicized text indicates guidance from CFAE.*
- *The links and references to the Uniform Guidance in this document reflect the guidance in place after the 2024 Revisions to the Uniform Guidance. For grants subject to the Uniform Guidance in place prior to the 2024 Revisions, users should review the grant agreement to determine the requirements applicable to that grant and whether additional or different SEFA reporting requirements apply.*
- *This document does not include all Federal programs an entity might report. Revisions to this document are made as FACCRs are released and/or updated.*
- *Program-specific guidance is in addition to the General Guidance for Grants on page 4.*

AOS Auditors: *In addition to the documentation in this file, please review the guidance and test the SEFA Completeness procedures in TeamMate.*

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General Guidance for Grants

Reporting in the Schedule of Expenditures of Federal Awards

The auditee must prepare a schedule of expenditures of Federal awards for the period covered by their financial statements, which must include the total Federal awards expended as determined in accordance with [2 CFR § 200.502](#).

*Reminder: For reporting purposes on the SEFA, we are looking at when the **expenditure was MADE** not when the revenue was received. Additionally, auditors should be aware of the period in which expenditures are able to be incurred for COVID-19 programs, as expenditures may have occurred during the fiscal year but not be reimbursed until after fiscal year end.*

While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately.

Auditors should refer to the Federal confirmations available when determining completeness of Federal expenditures presented on the local government's SEFA. Federal confirmations can be found for AOS auditors on the Intranet (Auditor Resources > Confirmation Listings) and for IPAs on the AOS website (Local Governments > Reference Materials > Confirmations; <http://www.ohioauditor.gov/references/confirmations.html>).

At a minimum, per 2 CFR 200.510, the schedule must:

- List individual Federal programs by Federal agency using the applicable Assistance Listing number(s). For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name and the applicable Assistance Listing number(s). For research and development (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 within the Department of Health and Human Services.
- For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- Provide total Federal awards expended for each individual Federal program and the Assistance Listing number or other identifying number when the Assistance Listing information is unavailable. For a cluster of programs, also provide the total for the cluster.
- Include the total amount provided to subrecipients from each Federal program.
- For loan or loan guarantee programs described in § 200.502(b) *Basis for determining Federal awards expended*, identify in the notes to the schedule the balances outstanding at the end of the audit period. This requirement is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- Include notes that describe that significant accounting policies used in preparing the schedule, and whether the auditee elected to use the de minimis indirect cost rate as covered in [2 CFR § 200.414](#) *Indirect costs*.

(Source: [2 CFR § 200.510](#))

Basis for Determining When Federal Awards are Expended

Table 7-1

Basis for Determining When Federal Awards Are Expended

<i>Federal Awards</i>	<i>Basis for Determining When Expended</i>
Grants, cost reimbursement contracts, compacts with Indian tribes, cooperative agreements under the Federal Acquisition Regulations (FAR), and direct appropriations	When the expenditure or expense transactions occur
Amounts provided to subrecipients	When the disbursement is made to the subrecipient
Loan and loan guarantees	When the loan proceeds are used by the nonfederal entity (See the further discussion on loans and loan guarantees in table 7-2 and paragraph 7.19.)
Donated property, including donated surplus property	When the property is received
Food commodities	When the food commodities are distributed or consumed
Interest subsidies	When amounts are disbursed entitling the entity to the subsidy
Insurance	When the insurance is in force
Endowments	When federally restricted amounts are held
Program income	When received or used

(Source: AICPA Single Audit Guide)

Calculation of SEFA Expenditures for Programs with Loan and Loan Guarantees

Several federal programs include loan and loan guarantees. See [2 CFR 200.502\(b\)](#) and tables 1 and 2 below for the basis for determining federal awards expenditures for loan and loan guarantees (loans). Per 2 CFR 200.502(d), “Loans, the proceeds of which were received and expended in prior years, are not considered Federal awards expended...when the Federal statutes, regulations, and the terms and conditions of Federal awards pertaining to such loans impose no continuing compliance requirements other than to repay the loans.”

Local governments should determine if loan and loan guarantee program(s) include significant continuing compliance requirements by reviewing grant information, in discussions with the client and by reviewing programmatic guidance in this document (see Table of Contents or Navigation Pane to locate information about a particular program/cluster). Not all ongoing requirements are considered significant continuing compliance requirements. Per AICPA Single Audit Guide, 7.20,

“The Uniform Guidance does not specifically define the term continuing compliance requirements. Therefore, determining whether a loan has continuing compliance requirements is an important consideration when determining federal awards expended and preparing the schedule of expenditures of federal awards. Some federal agencies assist local governments with making this determination by indicating whether specific loan programs have continuing compliance requirements in the OMB Compliance Supplement. Terms and conditions of federal awards or subawards may also address whether a loan has continuing compliance requirements.”

Applicable program-specific sections of this document and certain FACCRs also offer guidance to help determine if such requirements exist. If significant continuing compliance requirements exist, the local government should include the beginning balance of loans receivable from previous fiscal years when determining expenditures for the program/cluster (See Table 2 below).

Table 1
Calculating federal expenditures for loan programs WITHOUT significant continuing compliance requirements on balances of loans from previous years [200.502(b)]

- + Value of new loans issued by the auditee to other recipients [200.502(b)(1)]
- + Interest subsidy, if any [200.502(b)(3)]*
- + Cash balance on hand in the loan fund at fiscal year-end [200.502(b)(3)]
- + Administrative costs expended by the auditee for administration of the loan program [200.502(b)(3)]
- + Expenditure of proceeds of new loans obtained by the auditee (which the auditee must repay) [200.502(b)(1)]

= Loan Program Expenditures

- + Regular programmatic expenditures administered through the program (non-loan programs using the same AL #)

= Federal expenditures reported on Schedule of Expenditures of Federal Awards

Table 2
Calculating Federal Expenditures for loan programs WITH significant continuing compliance requirements on balances of loans from previous years [200.502(b)]

- + Value of new loans issued by the auditee to other recipients [200.502(b)(1)]
- + Interest subsidy, if any [200.502(b)(3)]*
- + Cash balance on hand in the loan fund at fiscal year-end [200.502(b)(3)]
- + Administrative costs expended by the auditee for administration of the loan program [200.502(b)(3)]
- + Expenditure of proceeds of new loans obtained by the auditee (which the auditee must repay) [200.502(b)(1)]
- + **Beginning of the fiscal period balance of loans receivable from previous years [200.502(b)(2)]**

= Loan Program Expenditures

- + Regular programmatic expenditures administered through the program (non-loan programs using the same AL #)

= Federal expenditures reported on Schedule of Expenditures of Federal Awards

**Any interest subsidy (interest paid by the government on behalf of the borrower [i.e., interest buy downs]). We believe it is rare this would occur with a local government-operated loan program.*

Grants Passed through the Ohio Department of Education and Workforce (DEW)

OAKS is not currently assigning pass-through numbers. Because DEW may reinstate pass-through numbers in the future, we suggest districts continue to create special cost centers within their funds to separately summarize amounts for each fiscal year.

(Source: Ohio Department of Education and Workforce (DEW))

Grants Passed through the Ohio Department of Health (ODH)

Certain grants passed through ODH have stated deliverables which must be achieved by subrecipients. The deliverables **do not** impact the reporting of expenditures on the SEFA. For cash basis SEFAs, amounts should be reported when expenditures are made, regardless of the status of deliverables.

Deliverables are used by ODH to ensure that subrecipients are working toward the stated goals and objectives of the grant. If subrecipients meet the deliverable requirements but have not fully expended the grant award amount received, ODH will either (1) allow subrecipients to use the excess funds to further the grant's stated goals and objectives or (2) recoup the excess funds. Auditors should review communication between the subrecipient and ODH to determine the method used by ODH in cases where excess grant funding is retained after the stated deliverables have been completed.

(Source: Courtney Kreis, Chief, Grant Services Unit, ODH Office of Financial Affairs 2/20/2026)

In order to better identify grant funds for monitoring purposes, ODH requests entities include a footnote containing ODH and Federal funding identifying information, as well as the dollar amount of program funding received from ODH during the audit period. For single audits, ODH requests this information be included in the Notes to the SEFA. For non-single audits, ODH requests this information be included in the Notes to the Financial Statements.

While ODH requests the inclusion of this note, this is not a UG or GAAP required footnote and no modification will be made to the opinion on the Schedule of Expenditures of Federal Awards or financial statements if the note is not included.

If included, the identifying information should include the following/be in the following format:

Federal Funder (ex. Department of Health and Human Services)
Pass-Thru Entity (ex. Ohio Department of Health/Contracted Entity, etc.)
Grant Title (ex. Maternal, Infant and Early Childhood Home Visiting Grant)
Federal AL Number (ex. 93.870)
Project Number (ex. XXXXXXXMHXXX)
Reimbursement Amount (ex. \$420,000 identified in GMIS as all cash reimbursements for the audit period being reported)

(Source: David McKinnon, Financial Program Manager, ODH Office of Financial Affairs 2/20/2026)

Grants Passed through the Ohio Department of Transportation (ODOT)

The Federal Highway Administration (FHWA) divided Assistance Listing (AL) #20.205 into multiple AL numbers effective October 1, 2025. ODOT grant recipients do not have the information necessary to accurately identify the AL number(s) under which expenditures should be reported and may improperly assume all ODOT pass-through expenditures fall under AL #20.205. Because expenditures may now fall under multiple Assistance Listings, the confirmation process described below is critical to accurate SEFA reporting.

Mandatory Confirmation Process – Applies to LPAs Only

*If a client has an ODOT project, AOS auditors must, and IPA auditors are strongly encouraged to, request during the planning phase of the audit that the client send a confirmation request to ODOT to confirm the client's reported expenditures and appropriate Assistance Listing Number(s) for projects. The confirmation should be sent as early as possible during the audit process to ensure ODOT has sufficient time to respond. The client should provide a timeline to ODOT for response and follow up accordingly if a response is not received in a timely manner. Confirmations should be sent to OEA-LPA-AUDITS@dot.ohio.gov and the client should review the Documents to Submit for Office of External Audits' Verification of an LPA's Draft SEFA section of [ODOT SEFA Guidance for LPAs](#) for a complete list of documentation to include in the confirmation request. Auditors should request to be cc'd on the request for tracking purposes. **If a client refuses to submit a confirmation request or ODOT fails to respond to the client's requested confirmation, AOS auditors must reach out to CFAE via the Federal Specialty in Happy Fox.***

How to determine when a project should be reported on an LPA's SEFA

Obtain client's SEFA, their ledgers, all grant files (including SIB loan agreements, and project agreements), the Tracking Spreadsheet (if they do not utilize their own acceptable method, request they complete ODOT's spreadsheet found in ODOT's [SEFA Guidance for LPAs](#)), and support for the expenditures.

- For each expenditure made to or on the behalf of an LPA, the **LPA initiates** the payment process. The LPA will prepare an invoice to ODOT requesting payment to a vendor (third-party payment) or the LPA will prepare an invoice to ODOT requesting reimbursement to the LPA. These invoices are approved by

signature of the LPA (often signed by the Engineer, the Mayor, or a Commissioner). ODOT will not pay a vendor, on behalf of the LPA, without the LPA initiating the payment process of the approved invoice (see also Audit Bulletin 2000-008 for guidance for on-behalf transactions).

- LPA Administered Project- Unless there is evidence in the project agreement which suggests the project is not funded with Federal money, 100% of these amounts should be reported on the SEFA when payments are made. Invoices submitted to ODOT should be reviewed for inclusion on the SEFA, as they should document the Federal, State, and Local funding sources. When documentation is unclear, the LPA should contact ODOT at OEA-LPA-AUDITS@dot.ohio.gov for clarification.
 - Indication of a locally-administered project can often be found in the following sections of the 'Local-let Project Agreement'
 - Title of agreement – "Local-let Project Agreement' – indicating that the LPA needs to report for at least 1 phase
 - 1.4 – '...to establish the responsibilities for the local administration of the project'
 - 4.1 – 'The LPA and ODOT agree that the LPA is qualified to administer this project....'
 - 4.3 – 'The LPA shall design and construct the project.....'
- ODOT Administered Projects - Those projects for which ODOT fully administers all phases of the project, the LPA has no further responsibility or input in the project (except for removing and managing possible interferences such as utilities and vehicles, etc.). Therefore, payments on these projects should not be reported on the LPA's SEFA.
 - Some ODOT projects for which ODOT does not administer every phase of the project, the LPA will administer one or more phases of the project. The Agreement between ODOT and the LPA will provide clarification for which phases are administered by ODOT and which phases are administered by the LPA. This split-administration can make the ODOT projects difficult to understand reporting responsibility and is usually where the Engineer's Office can provide valuable input and clarification for the auditor. Amounts related to phases that are administered by the LPA should be included on the SEFA when the on-behalf payment is issued by ODOT.
- If an auditor determines the client's designation of a project as locally-administered vs ODOT-administered is inaccurate, AOS auditors should consult with CFAE via the Federal Specialty in Happy Fox and include the documentation/information noted above.
- Additionally, situations occur where at the time the grant agreement is written/signed, the LPA plans on a phase, or multiple phases, being locally administered, but later the project changes to being ODOT administered (and vice-versa). When documentation is unclear, the LPA should contact ODOT at OEA-LPA-AUDITS@dot.ohio.gov for clarification. Auditors should request to be cc'd on this communication for tracking purposes.
- State Infrastructure Bank (SIB) Loans - SIB loans may be from either Federal funds or State funds. Any ODOT SIB loan using Federal SIB funds (original Federal) are reported on the SEFA. LPAs contact the SIB Administrator (typically through email) to verify if any Federal disbursements occurred on their SIB loans during the year. If there were, the SIB Administrator sends them the dollar amount. The SIB Administrator doesn't automatically send this information out to LPAs, but the ODOT SIB has the capability to provide it if requested.
- PIDs using a "Task Order Consultant" – Occasionally, ODOT and the LPA choose to utilize an ODOT Task Order Consultant to handle certain phases of the project for them (as indicated in their Scope of Services agreement). When this occurs, the LPA should NOT be reporting the ODOT administered expenditures related to the Task Order phases on their SEFA (as those will be reported on ODOT's SEFA and would follow guidance as if they were ODOT administered). The invoices for these services are not initiated by

the LPA, nor are the consultant invoices approved by the LPA. All consultant invoicing is received and approved by ODOT personnel.

- CEAO Projects – This topic is applicable to Counties. ODOT allocates a portion of FHWA funds for budgeting and project selection purposes to the County Engineers Association of Ohio (CEAO) for the CEAO to act as Program Manager for the County Surface Transportation Program (CSTP), County Local Bridge Program (LBR), and County Highway Safety Improvement Program (HSIP) on behalf of ODOT in accordance with federal, state, and local requirements. The same SEFA reporting concepts discussed for LPA administered versus ODOT administered projects, and phases of projects, apply to these CEAO projects. Further, the CEAO may also utilize task order consultants for work on projects. Any project or phase of a project administered by the CEAO and not by the County will be reported by ODOT the same as an ODOT administered expenditures.
- While the SEFA must show the identifying number assigned by the pass-through entity (i.e., PID number), the identifying numbers can be reported in 1 line on the SEFA. While ODOT prefers each PID to be reported individually on the SEFA, it historically has not been included in the grant terms and conditions. LPAs should review their grant agreements for requirements from ODOT. Auditors should not propose adjustments to the SEFA to report the amounts individually unless it is a requirement in the grant terms and conditions. (ODOT has indicated some project agreements now require this, so Auditors should determine if there was appropriate compliance with the agreement's terms).

Lack of compliance with this ODOT contract requirement would not be considered non-compliance with UG.

(Source: Michael Miller, ODOT Office of External Audits, on 2/13/2026, and [ODOT SEFA Guidance for LPAs](#))

Determination of Payment Date for SEFA Reporting

Most Ohio local governments have elected to prepare their SEFAs using the cash-basis of accounting. Therefore, since they are using the cash-basis, for those transactions where the LPA reviews the contractor's/vendor's invoice and then forwards the invoice to ODOT so that the State issues a direct payment to the contractor/vendor, the LPA must use the State of Ohio Warrant Date to assign that transaction to a fiscal year for SEFA reporting. The use of any other date field may result in transactions of this type being assigned to the wrong fiscal year. So, for cash-basis SEFA preparers, for transactions of this type, the use of the State of Ohio Warrant Date is required.

Also, for cash-basis SEFA preparers, when the LPA issues a payment to the contractor for the Federal share and is subsequently reimbursed by ODOT, for these transactions the LPA must use the LPA's check date, not the date ODOT issued the reimbursement payment. Furthermore, for cash-basis SEFA preparers, for Federally reimbursed labor costs that originate with the LPA, the LPA should use the dates the corresponding payroll was paid, not the date of ODOT's reimbursement payment.

As of December 2024, the FIN Project Payments (by PID) Report is available from ODOT's [Construction Management Reporting System](#) (CMRS). This report can be used to confirm State of Ohio Warrant Dates. This report does provide detail regarding the type of funds disbursed by ODOT: **Federal**, **State**, **Other**, and **Bond** is identified in the payment coding. Therefore, this report **can** be used to verify the disbursement of specific Federal funds amounts. However, there is no coding available to identify which entity, the LPA or ODOT, is responsible for SEFA reporting of the Federal funds payment lines. This issue is one of the primary reasons for the Notice which appears on page one of the report. A different LPA source document must be used to confirm the Federal funds portion of the payment, which is the LPA's reporting responsibility.

(Source: [ODOT SEFA Guidance for LPAs](#))

Other Agreements

ODOT and LPAs may enter into agreements involving Federal funds that may need to be included on the LPA's SEFA but may not have ODOT specific requirements addressed fully in the FACCRs. Auditors should refer to these agreements to determine what is required to be reported on the LPA's SEFA. Examples of these agreements include:

- CEAO SAFETY STUDY LPA PROJECT AGREEMENT
- CEAO SHV LPA PROJECT AGREEMENT
- CEAO SIGN UPGRADE LPA PROJECT AGREEMENT
- LPA TOWNSHIP SIGNAGE UPGRADE PROJECT AGREEMENT
- SRTS NON-INFRASTRUCTURE PROJECT AGREEMENT

(Source: Michael Miller, ODOT Office of External Audits, on 2/13/2026)

Programs which may include Federal Funding Passed Through ODOT

Metropolitan Planning Organization (MPO) Projects

MPO projects are governed by a biennial MPO agreement and an annual work program funding. ODOT reimburses the MPO for costs claimed that are eligible under the work program. Though the MPO Agreement covers two years, funding authorizations occur on an annual basis.

(Source: Michael Miller, ODOT Office of External Audits, on 2/13/2026)

Ohio Municipal Bridge Program

The Municipal Bridge Program provides Federal funds to municipal corporations, metroparks, and Regional Transit Authorities (RTA) for bridge replacement, bridge rehabilitation, or bridge demolition projects. A funding limit of \$2.5 million per project has been established.

(Source: [Municipal Bridge Program and Guidance](#))

Local Major Bridge Program

The Local Major Bridge Program provides Federal funds to counties and municipalities for bridge replacement, bridge rehabilitation, bridge demolition, and major bridge preventative maintenance projects. A Local Major Bridge is defined as a moveable bridge or a bridge having a deck area greater than 15,000 square feet. ODOT will provide up to 80% funding of eligible costs for all phases of the project. There is a maximum project cap of \$20,000,000.

(Source: [Local Major Bridge Program and Guidance](#))

Small City Program

The Small City Program provides Federal funds to small cities with populations from 5,000 to 24,999 that are not located wholly within a Metropolitan Planning Organizations' boundary. Currently there are 51 small cities that meet this program's criteria. A listing of the eligible cities that meet the program's criteria can be found on the Local Programs [website](#).

(Source: [Small City Program and Guidelines](#))

See also ODOT guidance in the [ODOT SEFA Guidance for LPAs](http://www.dot.state.oh.us/Divisions/Finance/Auditing/Pages/LocalPublicAgencies-LPA.aspx) and other resources at: <http://www.dot.state.oh.us/Divisions/Finance/Auditing/Pages/LocalPublicAgencies-LPA.aspx>

Reporting Summary

Note: This table is greatly simplified. Auditors should also carefully consider all other guidance in this document and the FACCR as well as any other grant-specific documentation provided by the client in order to correctly determine proper reporting of associated activities.

	Project Administered by:			
	ODOT (no match)	ODOT (LPA match)	Both	LPA
Report on SEFA	No	No	only LPA admin.	Yes
Capital Asset: During Construction	No	No	Yes - CIP for on-behalf, reimbursed, or direct expenditures	Yes - CIP for on-behalf, reimbursed, or direct expenditures
Capital Asset: After Completion	Yes - Total cost provided by ODOT	Yes - Total cost provided by ODOT	Yes	Yes

Footnotes:

1. Administered by Both: Some projects have phases administered by ODOT and other phases administered by the LPA. This column is meant to address those projects.
2. If an ODOT or CEAO administered task order consultant is used for any project, the amount should not be reported on the LPA's SEFA.
3. Reporting of on-behalf activity (related to ODOT administered projects), capital assets/infrastructure, and/or construction in progress require careful consideration of many various resources and guidance publications. Auditors should consider all available information in order to make a judgment decision for each scenario they come across.
4. *GASB should be followed for recording of donated assets*

(Source: Michael Miller, ODOT Office of External Audits, on 2/13/2026)

Auditors should bear in mind that ODOT projects and associated grant awards are often approved long before actual work takes place on the related project and funded by on-behalf payments, making these projects difficult to track and properly report, particularly for SEFA purposes. Auditors should take care to note not only the approval of ODOT grants and projects, but also when the work is anticipated to take place and the assistance listing number. For AOS auditors, projects with anticipated future start dates should be noted in Matters for Attention (and carried forward) to make subsequent auditors aware of the project and possible funding to be included on the SEFA.

COVID-19 Federal Expenditures

Expenditures of COVID-19 related funding must be identified on a separate line item with a designation identifying them as COVID-19 Funding. Example:

10.555	National School Lunch Program	\$XX,XXX
10.555	Covid-19 National School Lunch Program	\$XX,XXX

COVID-19 resources are available at https://ohioauditor.gov/resources/COVID19_assistance.html.

SEFA and Footnote resources, including shells, are available for local governments and IPAs at [Single Audit Practice Aids & Audit Report Shells](#) and for AOS auditors on the Federal page of the intranet.

#10.415 Rural Rental Housing Loans

The USDA considers loans under AL #10.415 to have continuing compliance requirements.

(Source: Sherry White, USDA Loan Specialist 11/14/2023 and RD MFH Program Audit Determination Worksheet)

Under 2 CFR 200.502(b), the beginning of the audit period balance of loans from previous years for which the Federal Government imposes continuing compliance requirements must be included in the calculation of expenditures for the SEFA. See [2 CFR 200.502\(b\)](#) and the Calculation of SEFA Expenditures for Programs with Loan and Loan Guarantees section of this document for further information.

#10.427 Rural Rental Assistance Payments

The USDA considers loans under AL #10.427 to have continuing compliance requirements.

(Source: Sherry White, USDA Loan Specialist 11/14/2023 and RD MFH Program Audit Determination Worksheet)

Under 2 CFR 200.502(b), the beginning of the audit period balance of loans from previous years for which the Federal Government imposes continuing compliance requirements must be included in the calculation of expenditures for the SEFA. See [2 CFR 200.502\(b\)](#) and the Calculation of SEFA Expenditures for Programs with Loan and Loan Guarantees section of this document for further information.

#10.551, 10.561 Supplemental Nutrition Assistance Program (SNAP) Cluster

The following programs are included in this Cluster:

- #10.551 Supplemental Nutrition Assistance Program (SNAP)
- #10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program

SNAP (Food Assistance) benefits are regulated by the United States Department of Agriculture – Food and Nutrition Services, the regulations are implemented by the state and the benefits are then county administered. The State has the responsibility to regulate that administration; therefore, the State Region will audit eligibility and recipient benefit payments.

The County federal schedule will report direct administrative and other expenditures (whether charged directly to the program or allocated through a cost allocation plan or cost pool) paid by the County.

For guidance on ODJFS grants reported on county SEFAs, auditors should refer to the ODJFS prepared [PA Federal grant template](#). While the CR 504 CFDA report is a good starting point for counties to determine the expenditures to be reported on the SEFA, there are some programs or parts of program that are not reflected in this report. The ODJFS Federal grant template spreadsheet provides program specific information for testing the SEFA. Also, see note 1 on the CR504 tab of the PA Federal grant template concerning the exclusion of Food Assistance Refunds on the SEFA.

Per ODJFS, all grants are reported on a cash basis and should be presented likewise on the SEFA.

To ensure expenditures are reported accurately by Assistance Listing #, auditors should also determine how multi-agency contract expenditures are recorded on the schedule of federal awards expenditures.

The local government should report federal expenditures for Assistance Listing #10.551/10.561. 2 CFR 200.510(b)(2) (2 CFR 400.1 giving regulatory effect) requires including pass-through numbers (if any) on the Schedule. Counties should report the subgrant agreement number (i.e. G-2425-11-XXXX) as the pass-through number and roll the grants up in total by Assistance Listing. Please note there may be two subgrant agreements in place for the calendar year. If that is the case, then report both numbers (i.e. G-2425-11-XXXX / G-2627-11-XXXX).

Note: It is doubtful counties receive funding under 10.551 due to this portion of the Cluster being for the recipient benefits. Auditors should discuss with the County JFS if these funds were received by the County.

SNAP Cluster	Assistance Listing #	Pass through number	Expenditures
Supplemental Nutrition Assistance Program (SNAP)	10.551	G-2425-11-XXXX / G-2627-11-XXXX	\$XXX,XXX
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Administrative Costs)	10.561	G-2425-11-XXXX / G-2627-11-XXXX	\$XXX,XXX

(Source: Sabrina Jamison, ODJFS, 2/23/2026)

#10.553, #10.555, #10.556, #10.559, #10.582 Child Nutrition Cluster

The following programs are included in this Cluster:

- #10.553 School Breakfast Program (SBP)
- #10.555 National School Lunch Program (NSLP)
- #10.556 Special Milk Program for Children (SMP)
- #10.559 Summer Food Service Program for Children (SFSP)
- #10.582 Fresh Fruit and Vegetable Program (FFVP)

Valuing USDA Donated Foods

The distributing agency or recipient agency must consider the value of USDA donated foods as part of the Nutrition Cluster grants as indicated above. There are two steps in accomplishing this:

1. Determining the quantity of each USDA donated food "expended".
 - a. A distributing agency, and a recipient agency in CSFP, TEFAP, or FDPIR, must consider all USDA donated foods ***distributed or used*** in a school or fiscal year as expended.
 - b. A recipient agency in NSLP, CACFP, or SFSP, or a charitable institution that receives donated foods in accordance with [7 CFR § 250 Subpart E](#), must consider all USDA donated foods ***received*** in a school or fiscal year as expended.
2. Assigning value to the quantity of each USDA donated food "expended".

In accordance with Section 502(g) of the Uniform Guidance ([2 CFR 200.502\(g\)](#)), Federal non-cash assistance, such as USDA donated foods, must be valued at either fair market value (FMV) at the time of receipt, or at the value determined by the Federal agency. Accordingly, for audit purposes, a distributing or recipient agency may use either the FMV of donated foods at the time of their receipt or one of the donated food valuation methods included in [7 CFR 250.58\(e\)](#). For school year 2024-25, Ohio used the value on the annual USDA Foods price file.

Each distributing or recipient agency must choose a method of valuing donated foods for audit purposes. In most cases, it would probably be easier for a distributing or recipient agency to use one of the options listed in 7 CFR 250.58(e), rather than having to determine the FMV at the time of their receipt. However, in some cases it may be easier to use the FMV. Once a distributing or recipient agency has selected a method of assigning value to donated foods, it must use that method consistently in all of its audit activities, and must maintain a record of the means of valuing donated foods for such purpose.

(Source: [USDA Food Distribution National Policy Memorandum FD-104](#), Revised 12/2/2016)

Food Service Management Companies (FSMC)

Entities utilizing a FSMC must consider the impact on the single audit. [FSMC Contracts for FY25](#), provided by DEW, lists schools which contract with FSMCs, the FSMC used, contract type, and contract date.

State of Ohio

- The CATS system is the required system for all schools ordering commodities **directly** from DEW. Schools receiving commodities through the Southwest Ohio Educational Purchasing Council (SWEPC) co-op **will**

not have their activities reflected in CATS. Please refer to the [list of schools](#) that participate in the SWEPC co-op.

- For schools receiving commodities through the SWEPC, auditors should utilize confirmation from the SWEPC (for instance, a PAL report) to verify the commodities reported on the SEFA. PAL reports and other documentation of commodity usage should include itemization of at least three (3) areas of potential commodity allocation:
 - Type, value, and quantity of Direct Delivery (commonly known as “brown box”) cases received.
 - Type, value, and amount of Processor Diversion pounds utilized in finished products sold by commercial distributors, disaggregated by manufacturer and supported by standard calculations from the product/manufacturer’s Summary End Product Data Schedule (SEPDS). Each manufacturer must be included on the [USDA’s National Processor List for 2024-25](#). If the school receives any additional bonus rebates on USDA Foods processed products, supporting documentation should be included to validate that 100% of the rebate value was returned to the Non-Profit School Food Service Account.
 - Total amount allocated and total value received through the USDA Department of Defense Fresh Fruit and Vegetable Program (commonly called “DoD Fresh”). This may be supported by documentation from the Fresh Fruit and Vegetable Order and Receipt System (FFAVORS), a federal Login.gov site accessible by any school that utilizes this option.
- For schools who are **not** members of the SWEPC (i.e. order commodities directly from DEW):
 - Note that in the past, some schools utilized order forms from the CATS system to calculate commodities. Per DEW, this method is not correct as occasionally schools do not receive everything they order.
 - As noted above, schools may select to calculate the FMV of their commodities at the time of receipt, or use the value determined by the Federal agency.
 - If the school participates in the government donated food program, utilizes the CATS system, and uses FMV, you must obtain their support and calculations, and test such.
 - If the school participates in the government donated food program, utilizes the CATS system and used the value determined by the Federal agency, then DEW uses the option “the USDA commodity file cost as of a date specified by the distributing agency” via the CATS system. In February 2014, DEW created a report available in the CATS system to assist clients & auditors in determining this value. The following steps will explain how to obtain this report, as long as the school used the CATS system. The report is available beginning with FY 2013, and will reflect the information in the system at the time the report is generated.
 - In the CATS system, the school can obtain the necessary reports by following these steps.
 - Upon logging into the CATS system, the client should click on “Reports”, then “Value of Commodities Offered/Received”, then choose your program year, ensure the entity name appears in the “Agency” field and click on “Create Report” – this brings up the “Value of Commodities Offered-Received” report. To obtain the commodity value to report on the Federal Schedule, add the figures under the “Received Entitlement Value” and “Received Bonus Value” columns. (While the “Received Converted Value” column is not currently being utilized, if an amount appears in this column in the future, it would need included as well.)

- To print this page, click on the drop-down arrow next to the words “Select a format”, select “pdf” and click the “export” button.
- If the school participates in the Department of Defense (DoD) Fresh Fruit and Vegetable Program, the Department of Defense (DoD) Fresh Fruit and Vegetable Program entitlement value would be contained within the Received Entitlement Value figure presented on the Value of Commodities Offered-Received report since it has been transferred to the Department of Defense. However, you will need to obtain the school’s support for the amount of the Department of Defense (DoD) Fresh Fruit and Vegetable Program entitlement value that was actually used and adjust the Received Entitlement Value by the unused Department of Defense (DoD) Fresh Fruit and Vegetable Program entitlement value portion.
- Processing charges and S&H charges are not included in the values on this report, as they do not get included in the commodities figure on the SEFA. Note as of FY 2016, schools using the state commodity system were not charged shipping fees at all because DEW had enough to cover their administrative fees that year – this is determined on a year-by-year basis.

Please note, not all schools receive “bonus commodities,” which are commodities received in addition to their commodity entitlement.

(Source: Ohio Department of Education and Workforce (DEW))

Carryover from Prior Fiscal Year(s)

Due in large part to the impact of the COVID-19 pandemic, some schools may have had Federal receipts in excess of total food service expenditures for fiscal years 2020, 2021, and/or 2022. Reported SEFA expenditures are limited to actual expenditures plus commodities. Clients and auditors should track the receipts carried into the subsequent fiscal year(s) and report on the subsequent SEFA accordingly until all carryover funding has been reported.

(Source: AOS CFAE and Ohio Department of Education and Workforce (DEW))

Supply Chain Assistance funding is provided by DEW under AL #10.555.

#10.557 Special Supplemental Nutrition Program for Women, Infants and Children (WIC)

No program specific guidance; please see "General Guidance for Grants" on page 4.

#10.760 Water and Waste Disposal Systems for Rural Communities

Interim Financing

After RUS has made a commitment on a loan, the borrower may be required to obtain interim financing from commercial sources (e.g., a bank loan) for the construction period (7 CFR 1780, section 1780.39(d)). Interim financing is required for all loans over \$500,000, except in documented instances where financing cannot be obtained at reasonable rates. Expenditures from these commercial sources that will be repaid from the proceeds of the RUS loan should be considered federal awards expended, included in determining Type A programs, and reported in the Schedule of Expenditures of Federal Awards.

Status of Outstanding Loan Balance After Project Completion

In years after the program funds are expended and construction is completed, and the only ongoing financial activity of the program is the payment of principal and interest on outstanding loan balances, the prior loan balances are not considered to have continuing compliance requirements under 2 CFR 200, section 200.502(d). Prior loans that do not have continuing compliance requirements other than to repay the loans are not considered federal awards expended and, therefore, are not required to be audited under 2 CFR Part 200, Subpart F.

However, this does not relieve the borrower of the requirement to file financial reports on these loans (which are not required to be audited) or otherwise comply with program requirements (e.g., maintaining insurance, depositing funds in federally insured banks, obtaining prior approval for sales of plant).

(Source: 2025 OMB Compliance Supplement, Part 4, USDA, #10.760 Water and Waste Disposal Systems for Rural Communities)

Loan financing under AL #10.760 can be achieved by the entity issuing bonds which are subsequently purchased and held by the United States of the America, acting through the USDA / RUS. When entities have bonds or other financing outstanding for water or sewer projects, auditors should make appropriate inquiries and review financing documents to determine whether the funding was issued under this program and subject to SEFA reporting.

#10.766 Community Facilities Loans and Grants

Interim Financing

After USDA has made a commitment on the loan, the borrower may be required to obtain interim financing from commercial sources (e.g., a bank loan) during the construction period (7 CFR section 1942.17(n)(3)). Expenditures from these commercial loans that will be repaid from a CF loan should be considered federal awards expended, included in determining Type A programs, and reported in the Schedule of Expenditures of Federal Awards.

Years after Project Completion – Continuing Compliance

For CF direct loans, the Agency requires a promissory note or bond and security that will adequately protect the interest of the Agency during the repayment period of the loan. In the case of a CF guaranteed loan, the borrower executes a promissory note or bond with the lender and the lender is responsible for obtaining adequate security to protect the interest of the lender, any holder, and the government. Loan terms cannot exceed 40 years, the useful life of the facility or state statute, whichever is less. The borrower is required to repay the principal and interest according to the term of the note or bond. The full outstanding balance on the note or bond should be considered federal awards expended, included in determining Type A programs, and reported as loans on the Schedule of Expenditures of Federal Awards in accordance with 2 CFR Part 200 Subpart F. CF borrowers are required to fund reserves, maintain insurance, deposit funds in Federally insured banks, meet financial covenants, maintain sufficient debt service ratios, and in some cases comply with additional requirements established as part of the loan approval process. These requirements indicate the continuing compliance requirements that CF borrowers must meet. USDA expects borrowers to comply with these continuing compliance requirements and meet the requirements specified in 2 CFR 200, Subpart F when the borrower's federal funding, including its outstanding CF loan balances, exceeds the audit threshold in 2 CFR 200.501.

CF awardees are reminded that a program-specific audit under 2 CFR 507(b) is an option when the CF program is the awardee's only federal funding and the expenditures, including the loan balance, exceed the audit threshold in 2 CFR 200.501. USDA has noted situations where some awardees have not been aware of that option..

(Source: 2025 OMB Compliance Supplement, Part 4, USDA, #10.766 Community Facilities Loans and Grants)

#11.300, #11.307 Economic Development Cluster

RLF Awards: Schedule of Expenditures of Federal Awards

For purposes of completing the SEFA, each EDA RLF award (Assistance Listing 11.307) must be shown as a separate line item, separate from any other Economic Adjustment Assistance award received by the RLF recipient. Each RLF award must be identified as a loan program. (RLF awards are unique among Public Works and Economic Adjustment Assistance awards in this respect; all other Public Works and Economic Adjustment Assistance awards are not loan programs.) The SEFA for RLF awards must be calculated as follows:

1. Balance of RLF principal outstanding on loans at the end of the recipient's fiscal year, *plus*
2. Cash and investment balance in the RLF at the end of the recipient's fiscal year, *plus*
3. Administrative expenses paid using RLF income during the recipient's fiscal year, *plus*
4. Administrative expenses paid using award funds designated for administrative expenses during the recipient's fiscal year, *plus*
5. The unpaid principal of all loans written off during the recipient's fiscal year.
6. *Multiply* this sum (1+2+3+4+5) by the federal share of the RLF award. The federal share is defined as the federal participation rate (or the federal grant rate) as specified in the grant award (or as may be amended by EDA).

Note: Consolidated or merged RLF awards must be shown as a single line item on the SEFA. In this case, the federal share will be specified in the amendment consolidating the RLF awards.

The federal grant rates for each EDA RLF can be found in the grant award documents; specifically, Form CD-450 or Form CD-451.

For the purposes of calculating federal expenditures, RLF recipients are not permitted to factor in an allowance for bad debt.

A note showing the figures used in this calculation must accompany the SEFA.

RLF Awards: Continuing Compliance Requirements for RLFs

EDA retains a federal interest in RLF award funds until the RLF award is terminated or EDA releases its federal interest in the RLF award funds. As such, required reporting and EDA oversight of the RLF also continue until the award is terminated or EDA releases its federal interest in the RLF award funds.

In the event EDA releases its federal interest in the RLF award funds, the RLF award must appear in the SEFA in the fiscal year of release, and be audited as appropriate, but the RLF must not be included in the SEFA in the fiscal years following release. In the fiscal year of release the SEFA must be calculated as the date of release, not as of the end of the recipient's fiscal year.

(Source: 2025 OMB Compliance Supplement, Part 4, Department of Commerce, Economic Development Cluster)

#14.218, #14.225 CDBG Entitlement/Special Purpose Grants Cluster

The following programs are included in this Cluster:

- #14.218 Community Development Block Grants/Entitlement Grants
- #14.225 Community Development Block Grants/Special Purpose Grants/Insular Areas

CDBG funding passed through HUD/Ohio Development Services Agency (DSA) has been determined to be a grant program, NOT a loan program, and should be recorded on the SEFA as such. AOS received clarification from HUD/DSA that these programs originate at the Federal level as grants and remain grants at the local level when passed through by DSA, regardless of if the local government operates the program on a revolving loan basis. In addition, revolving loan repayments of interest and principal subsequently reloaned are not considered program income under the Uniform Guidance nor are the reloaned amounts reported as Federal expenditures on the SEFA. Only the initial grant expenditures are reported on the SEFA. All subsequent activity is monitored by DSA.

- Block grant/Entitlement grant program:
 - Reported on the SEFA in accordance with [2 CFR 200.502](#) (a)
- Not a loan / loan guarantee program as defined in the Uniform Guidance:
 - Not reported on the SEFA in accordance with [2 CFR 200.502](#) (b) & (d)
- Program income:
 - Loan repayments and interest income are referred to as program income by the local governments, but it is not program income under the Uniform Guidance.
- If there are material funds on hand with no activity for an extended period of time, auditors will inquire if the activity is reported on the required semi-annual report and verbally recommend the local government (Community) discuss the status of these funds with HUD.

Schedule of Expenditures of Federal Awards (SEFA) Reporting	Expenditures Reported on SEFA & Data Collection Form (DCF)	Expenditures <u>Not</u> Reported on SEFA & DCF
Project based expenditures	X	
Initial loans issued from grant (not expenditures from reloaned amounts from revolving loan program income – see program income expenditures below)	X	
Grants to subrecipients	X	
Repayment of unused program income revolving loan grant funds or unused project grant funds		X
Program income expenditures (revolving loan grant repayments of principal and interest income)		X

(Source: Meeting with Department of Housing and Urban Development)

#14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii

CDBG funding passed through HUD/Ohio Development Services Agency (DSA) has been determined to be a grant program, NOT a loan program, and should be recorded on the SEFA as such. AOS received clarification from HUD/DSA that these programs originate at the Federal level as grants and remain grants at the local level when passed through by DSA, regardless of if the local government operates the program on a revolving loan basis. In addition, revolving loan repayments of interest and principal subsequently reloaned are not considered program income under the Uniform Guidance nor are the reloaned amounts reported as Federal expenditures on the SEFA. Only the initial grant expenditures are reported on the SEFA. All subsequent activity is monitored by DSA.

COVID-19 Funding:

Grant agreements with COVID-19 funding provide information related to the funding source in Attachment A – Scope of Work and Budget. Attachment A includes the “Program Application Type” field which notes the funding is COVID related (e.g. “CDBG CARES”) and the Grant Number field includes grant numbers with a “-4” or “-5” at the end, indicating CARES Act funding (e.g. B-D-20-1DA-4”).

Ohio Department of Development (Development), Community Services Division (CSD) Schedule of Expenditures Reporting Guidance:

- Funding passed through from the Ohio Department of Development (Development), Community Services Division (CSD)
- Non-entitlement grant program
 - Reported on the SEFA in accordance with [2 CFR 200.502 a](#)
- Not a loan / loan guarantee program as defined in the Uniform Guidance
 - Not reported on the SEFA in accordance with [2 CFR 200.502 b & d](#)
- Program income:
 - Loan repayments and interest income are referred to as program income by CSD and the local governments, but it is not program income under the Uniform Guidance.
 - Reported by local governments semi-annually and monitored by CSD.
 - Must meet block grant requirements in accordance with the signed administrative agreement between the local government and CSD every 3 years.
 - CSD may grant waivers for the use of program income funds for alternative purposes.
- If there are material funds on hand with no activity for an extended period of time, auditors will inquire if the activity is reported on the required semi-annual report and verbally recommend the local government (Community) discuss the status of these funds with CSD.
- CSD has requested Community grant recipients include in their SEFA Footnotes the following disclosure:

The current cash balance on “Community’s” local program income account as of “date” is “\$000,000.00”.

While CSD requests the inclusion of this note, this is not a UG required footnote and no modification will be made to the opinion on the Schedule of Expenditures of Federal Awards or financial statements if the note is not included.

Legend:

SEFA = Schedule of Expenditures of Federal Awards

DCF = Data Collection Form

Schedule of Expenditures of Federal Awards (SEFA) Reporting	Expenditures Reported on SEFA & DCF	Expenditures Not Reported on SEFA & DCF
Project based expenditures	X	
<u>Initial loans</u> issued from State grant (not expenditures from reloaned amounts from revolving loan program income – see program income expenditures below)	X	
Grants to subrecipients	X	
Repayment to the State of unused program income revolving loan grant funds or unused project grant funds		X
Use of dormant program income revolving loan grant funds in accordance with waiver granted by CSD		X
Program income expenditures (revolving loan grant repayments of principal and interest income)		X

Beginning with grants awarded in 2014, some entities are now forming partnerships for the Community Housing Impact and Preservation (CHIP) / CDBG grants (with another City, County, etc.). See [CHIP Partnership Agreement Guidance](#).

- In these partnerships, there is 1 lead entity whose name the grant is in – this is the entity whose SEFA the grant belongs on. All other non-lead partners to the grant are considered vendors/contractors, and therefore the grant does not get reported on their SEFAs.

(Source: Ohio Department of Development (Development), Community Services Division (CSD), January 2026)

As for financial statement reporting, auditors need to consider the potential of a GASB 24 pass-through grant relationship. See AOS Bulletin 2000-008 for further guidance. In addition, for GAAP entities, auditors should review the grant documents and consider whether a receivable should be booked in accordance with GASB 33.

#14.239 Home Investment Partnerships Program

Home Investment Partnerships Program funding passed through HUD/Development has been determined to be a grant program, NOT a loan program, and should be recorded on the SEFA as such. AOS received clarification from HUD/Development that these programs originate at the Federal level as grants and remain grants at the local level when passed through by Development, regardless of if the local government operates the program on a revolving loan basis. In addition, revolving loan repayments of interest and principal subsequently reloaned are not considered program income under the Uniform Guidance nor are the reloaned amounts reported as Federal expenditures on the SEFA. Only the initial grant expenditures are reported on the SEFA. All subsequent activity is monitored by Development.

Ohio Department of Development, Community Services Division (Development)

Funding passed through from the Ohio Department of Development (Development), Community Services Division

- Non-entitlement grant program
 - Reported on the SEFA in accordance with [2 CFR 200.502\(a\)](#)
- Not a loan / loan guarantee program as defined in the Uniform Guidance
 - Not reported on the SEFA in accordance with [2 CFR 200.502\(b\) and \(d\)](#)
- Program income:
 - Loan repayments and interest income are referred to as program income by Development and the local governments, but it is not program income under the Uniform Guidance.
 - Reported by local governments semi-annually and monitored by Development
 - Development may grant waivers for the use of program income funds for alternative purposes.
- If there are material funds on hand with no activity for an extended period of time, auditors will inquire if the activity is reported on the required semi-annual report and verbally recommend the grantee discuss the status of these funds with Development.
- Development has requested Community grant recipients include in their SEFA Footnotes the following disclosure:

The current cash balance on “Community’s” local program income account as of “date” is “\$000,000.00”.

While Development requests the inclusion of this note, this is not a UG required footnote and no modification will be made to the opinion on the Schedule of Expenditures of Federal Awards or financial statements if the note is not included.

Legend:

SEFA = Schedule of Expenditures of Federal Awards

DCF = Data Collection Form

Schedule of Expenditures of Federal Awards (SEFA) Reporting	HOME, Assistance Listing #14.239 (except CHDO)	HOME, Assistance Listing #14.239 (except CHDO)	HOME, Assistance Listing #14.239 CHDO	HOME, Assistance Listing #14.239 CHDO
	Expenditures Reported on SEFA & DCF	Expenditures <u>Not</u> Reported on SEFA & DCF	Expenditures Reported on SEFA & DCF	Expenditures <u>Not</u> Reported on SEFA & DCF
Project based expenditures	X		X	
Initial loans issued from State grant (not expenditures from reloaned amounts from revolving loan program income – see program income expenditures below)	X		N/A	
Grants to subrecipients	X		N/A	
Repayment to the State of unused program income revolving loan grant funds or unused project grant funds		X		X (Project grant funds)
Use of dormant program income revolving loan grant funds in accordance with waiver granted by Development		X		N/A
Program income expenditures (revolving loan grant repayments of principal and interest income)		X		N/A

(Source: Ohio Department of Development, Community Services Division (CSD), January 2026)

As for financial statement reporting, auditors need to consider the potential of a GASB 24 pass-through grant relationship. See AOS Bulletin 2000-008 for further guidance. In addition, for GAAP entities, auditors should review the grant documents and consider whether a receivable should be booked in accordance with GASB 33.

#14.248 Community Development Block Grants Section 108 Loan Guarantees

This is a direct program from the Federal Government.

#14.850 Public Housing Operating Fund

The Moving to Work (MTW) demonstration program (Assistance Listing 14.881) allows selected PHAs the flexibility to design and test various approaches to providing and administering housing assistance consistent with the MTW Agreement executed by the PHA and HUD and under the MTW Operations Notice. An MTW agency may apply funding fungibility funds from the following three programs:

1. Section 8 Housing Choice Vouchers (Assistance Listing 14.871)
2. Public Housing Capital Fund (Assistance Listing 14.872)
3. Public Housing Operating Fund (Assistance Listing 14.850)

Depending on if a PHA is operating under an MTW Agreement or the MTW Operations Notice, the auditor should look to the MTW Agreement or the MTW Operations Notice, as applicable, to determine which funds are included. If Public Housing funds are transferred out of Public Housing, pursuant to either an MTW Agreement or the MTW Operations Notice, they are subject to the requirements of the MTW Agreement or the MTW Operations Notice and should not be included in the audit universe and total expenditures for Public Housing when determining Type-A programs. On the Schedule of Expenditures of Federal Awards, the amounts transferred out should not be shown as Public Housing expenditures but should be shown as expenditures for the MTW Demonstration program. Also, if other program funds are transferred into the Public Housing account pursuant to an MTW Agreement or the MTW Operations Notice, all the Public Housing funds would then be considered MTW funds.

If the MTW agency does not transfer all the funds from Public Housing into the MTW account or another program, those funds would be considered and audited, under Public Housing.

(Source: 2025 OMB Compliance Supplement, Part 4, HUD, #14.850 Public Housing Operating Fund)

REAC has interpreted federal awards expended for Single Audit determination purposes as follows:

1. For subsidy programs (Low Rent and Section 8), federal awards expended would equal the net ACC subsidy for the PHA's fiscal period under audit. Specifically, the net Low Rent operating subsidy received, and the net Section 8 (Voucher or Certificate) dollars received, net of year-end adjustments, by the PHA would be the federal awards expended for the fiscal period under audit.
2. For grant programs, federal awards expended would equal the PHA disbursements for allowable costs for that specific grant made within the fiscal period under audit (this would include disbursements charged against the grant award and program income).

(Source: [HUD Clarification of Public Housing Authority Reporting Requirements, Accounting Issue #10](#))

#14.871, #14.879 Housing Voucher Cluster

The following programs are included in this Cluster:

- #14.871 Section 8 Housing Choice Vouchers
- #14.879 Mainstream Vouchers

Recipients should consider disclosing in the Notes to the SEFA that receipts are reported for this program in accordance with Federal Agency Guidance.

EHV program funding is reported under Assistance Listing number 14.871 - "Housing Choice Voucher Program" on the Schedule of Expenditures of Federal Awards. The PHA should identify how much of the EHV funding is included in the total either by a footnote to the SEFA or by adding detail lines in the SEFA itself under the provisions of PIH Notice 2021-25 (HA), Section 8. k.

(Source: 2025 OMB Compliance Supplement, Part 4, HUD, Housing Voucher Cluster)

The Moving to Work (MTW) demonstration program (Assistance Listing 14.881) allows selected PHAs the flexibility to design and test various approaches to providing and administering housing assistance consistent with the MTW Agreement executed by the PHA and HUD and under the MTW Operations Notice. An MTW agency may apply funding fungibility funds from the following three programs:

1. Section 8 Housing Choice Vouchers (Assistance Listing 14.871)
2. Public Housing Capital Fund (Assistance Listing 14.872)
3. Public Housing Operating Fund (Assistance Listing 14.850)

Depending on if a PHA is operating under an MTW Agreement or the MTW Operations Notice, the auditor should look to the MTW Agreement or the MTW Operations Notice, as applicable, to determine which funds are included. If Public Housing funds are transferred out of Public Housing, pursuant to either an MTW Agreement or the MTW Operations Notice, they are subject to the requirements of the MTW Agreement or the MTW Operations Notice and should not be included in the audit universe and total expenditures for Public Housing when determining Type-A programs. On the Schedule of Expenditures of Federal Awards, the amounts transferred out should not be shown as Public Housing expenditures but should be shown as expenditures for the MTW Demonstration program. Also, if other program funds are transferred into the Public Housing account pursuant to an MTW Agreement or the MTW Operations Notice, all the Public Housing funds would then be considered MTW funds.

If the MTW agency does not transfer all the funds from Public Housing into the MTW account or another program, those funds would be considered and audited, under Public Housing.

(Source: 2025 OMB Compliance Supplement, Part 4, HUD, #14.850 Public Housing Operating Fund)

REAC has interpreted federal awards expended for Single Audit determination purposes as follows:

1. For subsidy programs (Low Rent and Section 8), federal awards expended would equal the net ACC subsidy for the PHA's fiscal period under audit. Specifically, the net Low Rent operating subsidy received, and the net Section 8 (Voucher or Certificate) dollars received, net of year-end adjustments, by the PHA would be the federal awards expended for the fiscal period under audit.
2. For grant programs, federal awards expended would equal the PHA disbursements for allowable costs for that specific grant made within the fiscal period under audit (this would include disbursements charged against the grant award and program income).

(Source: [HUD Clarification of Public Housing Authority Reporting Requirements, Accounting Issue #10](#))

#14.872 Public Housing Capital Fund

The Moving to Work (MTW) demonstration program (Assistance Listing 14.881) allows selected PHAs the flexibility to design and test various approaches to providing and administering housing assistance consistent with the MTW Agreement executed by the PHA and HUD. An MTW agency may combine funds from the following three programs:

1. Section 8 Housing Choice Vouchers (Assistance Listing 14.871)
2. Public Housing Capital Fund (Assistance Listing 14.872)
3. Public Housing Operating Fund (Assistance Listing 14.850)

If a PHA is operating under an MTW Agreement, the auditor should look to the MTW Agreement to determine which funds are included in the MTW Agreement. If CFP funds are transferred out of CFP, pursuant to an MTW Agreement, they are subject to the requirements of the MTW Agreement and should not be included in the audit universe and total expenditures for CFP when determining Type A programs. On the Schedule of Expenditures of Federal Awards, the amounts transferred out should not be shown as CFP expenditures but should be shown as expenditures for the MTW Demonstration program. Also, if other program funds are transferred into the CFP account pursuant to an MTW Agreement, all of the CFP funds would then be considered MTW funds.

Where the MTW agency does not transfer all the funds from the CFP into the MTW account or another of the authorized program, those funds would be considered, and audited, under the CFP.

(Source: 2025 OMB Compliance Supplement, Part 4, HUD, #14.872 Public Housing Capital Fund)

REAC has interpreted federal awards expended for Single Audit determination purposes as follows:

1. For subsidy programs (Low Rent and Section 8), federal awards expended would equal the net ACC subsidy for the PHA's fiscal period under audit. Specifically, the net Low Rent operating subsidy received, and the net Section 8 (Voucher or Certificate) dollars received, net of year-end adjustments, by the PHA would be the federal awards expended for the fiscal period under audit.
2. For grant programs, federal awards expended would equal the PHA disbursements for allowable costs for that specific grant made within the fiscal period under audit (this would include disbursements charged against the grant award and program income).

(Source: [HUD Clarification of Public Housing Authority Reporting Requirements, Accounting Issue #10](#))

#17.258, #17.259, #17.278 Workforce Innovation and Opportunity Act (WIOA) Cluster

The following programs are included in this Cluster:

- *#17.258 WIOA Adult Program*
- *#17.259 WIOA Youth Activities*
- *#17.278 WIOA Dislocated Worker Formula Grants*

ODJFS issues all WIOA funds to the 20 local area fiscal agents. The fiscal agents disburse funds to various local entities delivering the services including:

- Staff to the Local Workforce Development Board (LWDB) and fiscal agent who expend WIOA Administrative funds (up to 10 percent of the grant)
- Subrecipients, which may include OhioMeansJobs center operators, County JFS agencies and non-profits such as county Community Action Agencies
- Youth providers, which must be procured competitively by the LWDB unless the LWDB opts to designate the CCMEP Lead Agency to carry-out certain permissible activities as defined in WIOA policy letter
- Optional other subrecipients such as providers of Adult and Dislocated Worker career services that do not need to be procured competitively

All of the above organizations, if determined to be subrecipients rather than contractors, must report their federal spending on their SEFA.

Note: Previously under WIA, a single Local Workforce Area (LWA) could hold multiple roles listed above (i.e. serve as staff to the LWDB, service provider, and One-Stop (OhioMeansJobs) center operator). The new requirement to procure OhioMeansJobs center operators under WIOA and other LWDB oversight responsibilities led ODJFS to require organizational separation between the staff to the LWDB and the entities providing services to job seekers and youth. Because of the need for separation between LWDB staff and service providers, some LWAs established Councils of Government (COGs) to employ LWDB staff. All new COGs established by a LWA, must complete an analysis to determine who should be reporting the federal funding and receiving the single audit.

See also [WIOA Policy Letter No. 15-18.1](#)

Reporting WIOA on County Schedules of Federal Awards Expenditures (SEFAs)

For guidance on ODJFS grants reporting on county SEFAs, auditors should refer to the ODJFS prepared [2024 WIOA Federal grant template](#) and [2025 WIOA Federal grant template](#). The ODJFS Federal grant template spreadsheet provides program specific information for testing the SEFA.

Fiscal agents may disclose the amounts they transmit to other entities in the notes to their federal awards expenditure schedule. However, fiscal agents should not report these amounts as disbursements in their Schedule. (Fiscal agents should only report any amounts they disburse as a WIOA subrecipient in their Schedule). Counties and other entities receiving WIOA from the fiscal agents should report their disbursements as pass-through assistance from their LWA workforce development agency in their federal awards expenditure schedule.

The County or LWA workforce development agency should report federal disbursements for the WIOA Cluster in the workforce development fund. At a minimum, the County or LWA workforce development agency should report the total fiscal year WIOA Cluster disbursements, by program and cluster. The County or LWA workforce

development agency should also separate each program by Administrative and Non-administrative dollars. 2 CFR 200 requires including pass-through numbers (if any) on the Schedule. The ODJFS Director confirmed that a pass-through number should be printed on all WIOA awards to local governments. The Schedule should also report the following for the WIOA Cluster:

- Assistance Listing Numbers & Grant Titles:
 - #17.258 – WIOA Adult Program
 - #17.259 –WIOA Youth Activities *
 - #17.278 –WIOA Dislocated Worker Formula Grants
- Disbursements for each pass-through number (i.e., cost center), program, and cluster total.

* = OAC section 5101:14-1-01 has named the WIOA Youth program the “Comprehensive Case Management and Employment Program (CCMEP)” which integrates WIOA Youth services with TANF-funded activities at the county (CDJFS) level.

DOL requires an accrual accounting basis for WIOA grant reporting. As a result, fiscal agents must report both their disbursements and accruals (i.e. their accrued expenses) for every WIOA funding stream.

- Are they required to have accounting systems that are accrual basis year-round?
 - No – 2 CFR 2900.14 explains that a grant recipient is not required to convert its accounting system. Accruals must be reported using best estimates based on analysis of the documentation on hand, even if the entity is not using an accrual accounting system.
- Do they just need to make accrual adjustments to annual/quarterly reports?
 - Yes -- the financial system that all ODJFS subrecipients use (County Finance Information System or CFIS) allows reporting of both the disbursements and accruals using separate account codes. Traditionally the LWAs used spreadsheets or other methods to calculate their accruals and report the total using the accrual account code. New functionality in CFIS launched in June 2016 now automates the accrual calculation for services provided directly to a participant such as classroom training costs, On-the-Job Training, work experience wages, etc. based on the dates of service entered.
- Does the SEFA need to be on accrual basis?
 - No. 2 CFR Part 2900.14 states, in addition to the guidance set forth in 2 CFR 200.328, for Federal awards from DOL, the DOL awarding agency will prescribe whether the report will be on a cash or an accrual basis. If the DOL awarding agency requires reporting on an accrual basis and the recipient's accounting system is not on the accrual basis, the recipient will not be required to convert its accounting system but must develop and report such accrual information through best estimates based on an analysis of the documentation on hand.

Thomas DiLisio from DOL confirmed on December 8, 2021, that the SEFA is *not* required to be reported on an accrual basis.

ODJFS performs a completeness test of WIOA monies sent by ODJFS with the county and LWA agency federal schedules. However, ODJFS tests completeness at the LWA workforce development agency level. If the auditor wishes to obtain 3rd party confirmations of the WIOA receipts amounts reported on the County's Federal Schedule, audit staff should contact the appropriate LWA agency. If the LWA agency is included in the County's reporting entity, please contact Sabrina Jamison at (614) 728-1476 or Sabrina.Jamison@jfs.ohio.gov for confirmation of WIOA Monies sent to the County.

(Source: Sabrina Jamison and Paige Thomas, ODJFS, 7/16/2025 and Thomas DiLisio, US Department of Labor 12/8/2021)

#20.106 Airport Improvement Program

No program specific guidance; please see "General Guidance for Grants" on page 4.

#20.205 Highway Planning and Construction (Federal Aid Highway Program)

See “Grants Passed through the Ohio Department of Transportation (ODOT)” on page 7.

The Federal Highway Administration (FHWA) divided Assistance Listing (AL) #20.205 into multiple AL numbers effective October 1, 2025. ODOT grant recipients do not have the information necessary to accurately identify the AL number(s) under which expenditures should be reported and may improperly assume all ODOT pass-through expenditures fall under AL #20.205. Because expenditures may now fall under multiple Assistance Listings, the confirmation process described in the “Grants Passed through the Ohio Department of Transportation (ODOT)” section on page 7 is critical to accurate SEFA reporting.

#20.500, #20.507, #20.525, #20.526 Federal Transit Cluster

The following programs are included in this Cluster:

- *#20.500 Federal Transit – Capital Investment Grants*
- *#20.507 Federal Transit – Formula Grants*
- *#20.525 State of Good Repair Grants Program*
- *#20.526 Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs*

If a confirmation is desired for Transit funding passed through ODOT, please reach out to CFAE via the Federal specialty in Happy Fox (AOS auditors) or AOSFederal@ohioauditor.gov (IPAs). CFAE will provide auditors with the contact information for the ODOT employee who can provide confirmations.

#20.600 State and Community Highway Safety

This program does not currently have a CFAE-prepared FACCR available; however, it is a Federal grant program, and the Ohio Department of Public Safety (not ODOT) is the pass-through entity for most Ohio local governments.

#20.608 Minimum Penalties for Repeat Offenders for Driving While Intoxicated

This program does not currently have a CFAE-prepared FACCR available; however, it is a Federal grant program, and the Ohio Department of Public Safety (not ODOT) is the pass-through entity for most Ohio local governments.

#21.023 Emergency Rental Assistance

No program specific guidance; please see "General Guidance for Grants" on page 4.

#21.027 Coronavirus State and Local Fiscal Recovery Fund (SLFRF)

The dollar amount of the revenue loss determines the limit for the amount of SLFRF funds that can be used to “provide government services” (which is one of seven eligible uses of SLFRF funds). For SEFA reporting purposes, the aggregate expenditures for all seven eligible use categories are reported on the SEFA and not the result of the revenue loss calculation or standard allowance.

Additionally, because NEUs are considered direct recipients under SLFRF, NEUs that do not elect or are not eligible for the alternative compliance examination engagement discussed below are required to report their award expenditures on the SEFA and data collection form as direct awards. Further, States must not report award funds that were required to be distributed to the NEUs on State SEFAs or data collection forms.

(Source: 2025 OMB Compliance Supplement, Part 4, Treasury, #21.027 Coronavirus SLFRF)

When Treasury initially issued State and Local Fiscal Recovery Funds (SLFRF) to recipients, to expedite payments and meet statutory timelines the funding was issued under the same Assistance Listing Number (AL #) as the Coronavirus Relief Fund (21.019). Treasury subsequently clarified that SLFRF funding should be reported under AL # 21.027. Auditors should be aware that some SLFRF grant agreements may reflect AL # 21.019; however, the funding should be reported under AL #21.027. See the [SLFRF Compliance and Reporting Guidance](#) for further guidance.

Further, auditors should be aware that SLFRF may be used for general government services up to the amount of revenue loss (either as calculated by the entity or up to the standard \$10 million allowance). The total amount of revenue loss is not reported on the SEFA; rather, entities report revenue loss dollars when expended on allowable general government services.

SLFRF Funding Passed Through ODJFS (Medicaid Unwinding Funding) and Ohio Department of Public Safety

The Ohio Department of Job and Family Services issued subgrants of SLFRF to each County and District Job and Family Services (JFS) in Ohio to alleviate some of the financial burden of the Medicaid unwinding process. Each County / District JFS received a base allocation of \$20,000 and the remaining \$18.24 million was distributed to County / District JFS using the RMS allocation process. These subgrants appear on the County/District JFS CFIS reports and should be included in the Public Assistance template used for determining the JFS grant reporting on the SEFA. Expenditures of this funding should be reported on the County/District JFS SEFAs as SLFRF (AL #21.027) passed through Ohio Department of Job and Family Services.

Additionally, the Ohio Emergency Management Agency, a division of the Ohio Department of Public Safety, provided SLFRF funding to local governments to be used for the Ohio First Responder Recruitment, Retention, and Resilience Program (First Responder Program) and Expenditures of this funding should be reported on recipient SEFAs as SLFRF (AL #21.027) passed through the Ohio Department of Public Safety.

Additionally, the Ohio Office of Criminal Justice Services, a division of the Ohio Department of Public Safety, provided SLFRF funding to local governments to be used for comprehensive community violence intervention. Expenditures of this funding should be reported on recipient SEFAs as SLFRF (AL #21.027) passed through the Ohio Department of Public Safety.

#32.004 Universal Service Fund – Schools and Libraries (E-Rate)

The FCC previously indicated intent to subject E-Rate to Single Audit Requirements (2 CFR 200, Subpart F), however ultimately decided the E-Rate program should not be reported on the SEFA or subject to single audit. For additional guidance on E-Rate, refer to [Bulletin 2000-014](#).

#32.009 Emergency Connectivity Fund Program (ECF)

The Emergency Connectivity Fund is a reimbursement-basis program administered by the Federal Communications Commission (FCC). The FCC allows for two reimbursement methods:

- *Billed Entity Applicant Reimbursement (BEAR) in which the entity pays the vendor and subsequently seeks reimbursement from the FCC.*
- *Service Provider Invoicing (SPI) in which the service provider invoices the FCC directly for program expenditures.*

Expenditures should be reported on the SEFA based on the date the expenditure is made for the goods/services regardless of the reimbursement method used (i.e. BEAR or SPI method). If SPI, the government needs to work with the service provider to determine the date paid.

Auditors should be aware that the FCC provides decision letters and commitment decision letters to entities as a part of project approvals. Those letters do not necessarily dictate when expenditures are recorded on the SEFA, expenditures should be reported when actually paid. However, the decision letters and commitment decision letters may impact SEFA reporting if the approval process and expenditures span more than one fiscal year. For instance, if a government plans to seek reimbursement for expenditures paid in October 2022 but doesn't receive a decision letter until early 2023, then as of December 31, 2022, the grant isn't executed and the expenditures wouldn't be reported on the SEFA. In that case, the government should refer to the guidance in the [Prior Fiscal Year Expenditure Advisory Memo](#).

For financial reporting purposes, entities subject to ORC 5705.09, .12, .14, and/or .16 are required to establish a separate special revenue fund to track grant activity. Note that most libraries are not subject to these ORC sections, so they have more flexibility as to how they track grant activity; however, they are still subject to Federal requirements for separate accountability.

Governments should record receipts when received and expenditures when paid in their ledgers. For on-behalf (SPI) activity, the receipt and related expenditures should be recorded as memo entries when the service provider executes the payment (or issues a credit).

For GAAP statements, governments need to determine whether the grant is executed as of fiscal year-end and the decision letter and/or commitment decision letter would indicate that the grant is executed. When the letters and project expenditures straddle fiscal years, there may be situations where 2022 expenditures would be recorded in 2023 if the decision letter and/or commitment decision letter was received in 2023. If the grant is executed, a receivable should be recorded only to the extent that allowable costs have been incurred but not reimbursed at year-end. The receivable should be offset by deferred inflows or revenue based on the government's revenue recognition period. In the rare case that any dollars are received prior to being expended, they would be recorded as unearned revenue.

#66.039 Diesel Emission Reduction Act (DERA) National Grants

Schools are eligible recipients of DERA School Bus Rebates. These DERA School Bus Rebates are Federal grants from the US EPA and should be reported under AL #66.039.

(Source: Carolyn Watkins, Chief, Office of Environmental Education, Ohio EPA)

#66.045 Clean School Bus Program

Clean School Bus Rebates are required to be reported on the Schedule of Expenditures of Federal Awards.

(Source: ERG, Contractor to US EPA 12/5/2024)

#66.458 Capitalization Grants for Clean Water State Revolving Funds (CWSRF)

AL #66.458 Capitalization Grants for Clean Water State Revolving Funds passed through the Ohio EPA is not considered a loan or loan guarantee program. AOS received clarification from the EPA / Ohio EPA that these programs originate at the Federal level as grants and remain grants at the local level when passed through the EPA, regardless of if the local government operates the program on a revolving loan basis. Revolving loan repayments of interest and principal subsequently reloaned are not considered program income under the Uniform Guidance nor are the reloaned amounts reported as Federal expenditures on the SEFA. Only the initial grant expenditures are reported on the SEFA. All subsequent activity is monitored by Ohio EPA.

Since FY 2010, Ohio EPA (OEPA) has determined each year if they can implement the alternative single audit approach for the 66.458 and 66.468 programs. Under this approach, only projects selected to meet programmatic requirements are subject to single audit. OEPA typically selects only a handful of projects each year equivalent to their grant funding amount from USEPA. Borrowers are not required to include loans (or principal forgiveness) on their SEFA unless they are selected to meet these federal programmatic requirements. OEPA has notified us of their fiscal year 2025 single audit program determination for USEPA State Revolving Loan (SRF) Local Government Agency (LGA) recipients. OEPA determined that it can apply the alternative approach to FY 2025 for both 66.458 and 66.468.

In Ohio, the Water Pollution Control Loan Fund (WPCLF) is the name of the Clean Water State Revolving Fund program.

During FY25, OEPA received additional CWSRF grant funds through the Infrastructure Investment and Jobs Act (IIJA). Projects that receive IIJA funding are required to report these funds on SEFA as well as conduct a single audit for the duration of the project (when expenditures exceed \$750,000 annually for audits of fiscal years ending before September 30, 2025 or \$1,000,000 annually for audits of fiscal years ending September 30, 2025 and subsequent). Two projects received IIJA Emerging Contaminant funds in FY25 as shown on the table below. Neither of these projects had disbursements during the federal fiscal year.

When total federal assistance expenditures exceed \$750,000 (for audits of fiscal years ending before September 30, 2025) or \$1,000,000 (for audits of fiscal years ending September 30, 2025 and subsequent), auditors should apply the following guidance for Assistance Listing 66.458 (Cleaning Water Revolving Fund):

Once a project is identified for Single Audit under the Alternative Audit approach, it is required to be subject to a single audit *for the life of the project* in any year where the LGA's total Federal financial assistance exceeds \$750,000 (for audits of fiscal years ending before September 30, 2025) or \$1,000,000 (for audits of fiscal years ending September 30, 2025 and subsequent). This means that the LGA is required to report the WPCLF program on its SEFA annually, where subject to Single Audit, until the project is completed.

The projects listed below are the minimum that must be reported. If these entities chose to report all loans on their federal schedule there is no need to issue adjustments or citations.

The projects highlighted in the table below were closed in 2024 are no longer required to be reported as they have completed their disbursements.

During FY 2016, OEPA did not execute any loan agreements for this program. Loans are executed by program year and capitalization grant.

Auditors can use various reports available at <http://loans.owda.org/> to obtain loan summaries, loan transaction detail, disbursement detail, and audit confirmations for all projects undertaken for each recipient.

(Source: Kathleen Courtright, OEPA, 3/6/2026)

Subrecipient Reporting of CWSRF Loans

CWSRF amounts are awarded by EPA to states as grants. The states then make subawards in the form of loans to its subrecipients. Therefore, in determining the amount of federal funds expended to be reported on the SEFA, subrecipients receiving CWSRF loans should include project expenditures incurred under these loans during the audit period as provided in 2 CFR section 200.502(a). These are subawards—not direct federal loans—and, therefore, neither 2 CFR sections 200.502(b) nor (d) apply when calculating the amount of federal funds expended.

It also is important to appropriately identify these CWSRF loans as subawards because of the impact on which federal agency is the cognizant or oversight agency.

Equivalency Loans Reporting

Equivalency loans are funded with an amount equal to the capitalization grant and reported in the OMB Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System. These loans are considered to be federal loans. To achieve consistency in meeting program requirements and eliminate the possibility of over-reporting information under FFATA, equivalency loans must meet all equivalency requirements: federal cross-cutters, single audit, architectural and engineering (A/E) procurement, disadvantage business enterprise (DBE), and signage.

While any of the sources of funds in the CWSRF may be used for equivalency loans, it should be understood that these funds would be considered federal funds once they are deemed equivalency dollars and that all disbursements for equivalency loans must be entered into the SEFA. The SEFA should reflect equivalency dollars rather than actual cash draws from the Treasury to the state. Additionally, the SEFA will differ from the SF-425 form.

(Source: 2025 OMB Compliance Supplement, Part 4, EPA, CWSRF)

Table 1. CWSRF Projects - 2025

LGA	Loan Award Number	OhioEPA ID Number	OWDA ID Number	Loan Award Date	First Year Subject to Single Audit	Further Single Audit Required	Applicable UGG
<i>Toledo</i>	<i>CS390915-0110</i>	<i>5401</i>	<i>6839</i>	<i>11/19/2014</i>	<i>2014</i>	<i>No</i>	<i>Pre-2024 Revisions</i>
<i>Northeast Ohio Regional Sewer District</i>	<i>CS391430-0130</i>	<i>6433</i>	<i>7780</i>	<i>08/30/2017</i>	<i>2017</i>	<i>No</i>	<i>Pre-2024 Revisions</i>
<i>Northeast Ohio Regional Sewer District</i>	<i>CS391430-0139</i>	<i>6611</i>	<i>8051</i>	<i>05/09/2018</i>	<i>2018</i>	<i>No</i>	<i>Pre-2024 Revisions</i>
Akron	CS390095-0172	6913	8540	06/27/2019	2019	Yes	Pre-2024 Revisions
<i>Nelsonville</i>	<i>CS390649-0017</i>	<i>7564</i>	<i>8689</i>	<i>11/13/2019</i>	<i>2019</i>	<i>No</i>	<i>Pre-2024 Revisions</i>
Akron	CS390095-0163	6649	8727	01/30/2020	2020	Yes	Pre-2024 Revisions
<i>Northeast Ohio Regional Sewer District</i>	<i>CS391430-0168</i>	<i>7352</i>	<i>9133</i>	<i>12/11/2020</i>	<i>2020</i>	<i>No</i>	<i>Pre-2024 Revisions</i>
<i>Columbus</i>	<i>CS390274-0362</i>	<i>7932</i>	<i>9137</i>	<i>02/05/2021</i>	<i>2021</i>	<i>No</i>	<i>Pre-2024 Revisions</i>
<i>Northeast Ohio Regional Sewer District</i>	<i>CS391430-0198</i>	<i>8297</i>	<i>9654</i>	<i>02/02/2022</i>	<i>2022</i>	<i>No</i>	<i>Pre-2024 Revisions</i>
Akron	CS390095-0254	9653	10439	09/18/2023	2023	Yes	Pre-2024 Revisions
Springfield	CS390880-0019	9718	10483	10/02/2023	2024	Yes	Pre-2024 Revisions
Dayton	CS390302-0025	9334	10661	03/05/2024	2024	Yes	Pre-2024 Revisions
Carroll	CS390228-0004	7800	11315	06/27/2025	2025	Yes	2024 Revisions
Legend			<i>No longer required to be reported as they have completed disbursements totaling the equivalency amount of the loan.</i>				

Table 2. Clean Water IIJA Emerging Contaminants Projects - 2025

Loan Applicant Name	Loan Award Number	OhioEPA ID Number	OWDA ID Number	Award Date	First Year Subject to Single Audit	Further Single Audit Required	Applicable UGG
Columbus	CS390274-0448	9765	10494	10/05/2023	2023	Yes	Pre-2024 Revisions
Wilmington	CS391003-0020	10216	10719	05/03/2024	2024	Yes	Pre-2024 Revisions
Wilmington	CS391003-0020	10216	10719	05/03/2024	2025	Yes	Pre-2024 Revisions
Northeast Ohio Regional Sewer District	CS391430-0230	10303	11072	11/04/2024	2025	Active with no Disbursements	2024 Revisions
Northeast Ohio Regional Sewer District	CS391430-0231	10501	11334	07/16/2025	2025	Active with no Disbursements	2024 Revisions
Dayton	CS390302-0048	10984	11297	06/05/2025	2025	Active with no Disbursements	2024 Revisions

(Source: Kathleen Courtright, OEPA, 3/9/2026)

#66.468 Capitalization Grants for Drinking Water State Revolving Funds (DWSRF)

AL #66.468 Capitalization Grants for Drinking Water State Revolving Funds passed through the Ohio EPA is not considered a loan or loan guarantee program. AOS received clarification from the EPA / Ohio EPA that these programs originate at the Federal level as grants and remain grants at the local level when passed through the EPA, regardless of if the local government operates the program on a revolving loan basis. Revolving loan repayments of interest and principal subsequently reloaned are not considered program income under the Uniform Guidance nor are the reloaned amounts reported as Federal expenditures on the SEFA. Only the initial grant expenditures are reported on the SEFA. All subsequent activity is monitored by Ohio EPA.

Subrecipient Reporting of DWSRF Loans

DWSRF amounts are awarded by EPA to states as grants. The states then make subawards in the form of loans to their subrecipients. Therefore, in determining the amount of federal funds expended to be reported on the SEFA, subrecipients receiving DWSRF loans should include project expenditures incurred under these loans during the audit period as provided in 2 CFR section 200.502(a). These are subawards— not direct federal loans—and, therefore, neither 2 CFR sections 200.502(b) nor (d) apply when calculating the amount of federal funds expended.

It also is important to appropriately identify these DWSRF loans as subawards because of the impact on which federal agency is the cognizant or oversight agency.

Equivalency Loans Reporting

To achieve consistency in meeting program requirements and eliminate the possibility of over-reporting information under the Federal Funding Accountability and Transparency Act (FFATA), state DWSRF programs must use the same group of loans for the purpose of meeting federal cross-cutting, single audit, procurement, and Transparency Act reporting requirements (as per 40 CFR 35.3575). Equivalency projects/loans are funded with an amount equal to the capitalization grant. DWSRF set-aside activities are also considered federal expenditures.

Auditors should be mindful that set-aside spending will not always trigger FFATA reporting based on the thresholds for reporting under the law. In addition, for states using the loan authority under the set-aside funds, it is possible those expenditures are repayment dollars from previous loans and should not be considered federal funds. The state should make subawardees aware if this is the case. Auditors should consult with the state to make that determination.

While any of the sources of funds in the DWSRF may be used for equivalency projects/loans, it should be understood that these funds would be considered federal funds once they are deemed equivalency dollars and that all disbursements for equivalency projects/loans must be entered into the SEFA. The SEFA should reflect equivalency dollars rather than actual cash draws from the Treasury to the state. Additionally, the SEFA will differ from the SF-425 form.

(Source: 2025 OMB Compliance Supplement, Part 4, EPA, DWSRF)

Since FY 2010, Ohio EPA (OEPA) has determined each year if they can implement the alternative single audit approach for the 66.458 and 66.468 programs. Under this approach, only projects selected to meet programmatic requirements are subject to single audit. OEPA typically selects only a handful of projects each year equivalent to their grant funding amount from USEPA. Borrowers are not required to include loans (or principal forgiveness) on their SEFA unless they are selected to meet these federal programmatic requirements. OEPA has notified us of their fiscal year 2025 single audit program determination for USEPA State Revolving Loan (SRF) Local Government Agency (LGA) recipients. OEPA determined that it can apply the alternative approach to FY 2025 for both 66.458 and 66.468.

During FY25, OEPA issued loans from Infrastructure Investment and Jobs Act (IIJA) grant funds through the DWAF. These projects are required to report funds received on SEFA as well as conduct a single audit for the duration of the project (when expenditures exceed \$750,000 annually for audits of fiscal years ending before September 30, 2025 or \$1,000,000 annually for audits of fiscal years ending September 30, 2025 and subsequent). The list of IIJA funded projects is provided on the following pages identified as IIJA Lead Service Line Replacement Projects and IIJA Emerging Contaminant Projects.

Once a project is identified for Single Audit under the Alternative Audit approach, it is required to be subject to a single audit *for the duration of the project* in any year where the LGA's total Federal financial assistance exceeds \$750,000 (for audits of fiscal years ending before September 30, 2025) or \$1,000,000 (for audits of fiscal years ending September 30, 2025 and subsequent). This means that the LGA is required to report the DWAF program on its SEFA annually, where subject to Single Audit, until the project is completed.

- The projects listed below are the minimum that must be reported by the LGA. If these entities chose to report all loans on their federal schedule there is no need to issue adjustments or citations.
- Projects highlighted in the tables below were closed in 2023 or 2024 and do not require a single audit in 2024 or 2025.
- During 2014 and 2017 OEPA did not execute any loan agreements. Loans are executed by program year and capitalization grant.

Auditors can use various reports available at <https://loans.owda.org/> to obtain loan summaries, loan transaction detail, disbursement detail, and audit confirmations for all projects undertaken for each recipient.

Reminder: Even though entities receive these programs as loans from OEPA, OEPA receives this as grant from the federal government. Therefore, the local entities should NOT report these programs as loans on their SEFA.

(Source: Kathleen Courtright, OEPA, 3/6/2026)

Table 3. DWSRF Projects- 2025

LGA	Loan Award Number	OhioEPA ID Number	OWDA ID Number	Loan Award Date	First Year Subject to Single Audit	Further Single Audit Required	Applicable UGG
City of Westerville	FS390974-0004	4850	6478	06/27/2013	2013	No	Pre-2024 Revisions
Columbus	FS390274-0195	5587	7188	01/06/2016	2016	No	Pre-2024 Revisions
Columbus	FS390274-0209	5875	7187	01/06/2016	2016	No	Pre-2024 Revisions
Oregon	FS390721-0018	5825	7265	03/11/2016	2016	No	Pre-2024 Revisions
Columbus	FS390274-0208	5872	7260	03/11/2016	2016	No	Pre-2024 Revisions
Columbus	FS390274-0238	6266	7992	04/27/2018	2018	No	Pre-2024 Revisions

St. Mary's	FS390825-0003	6243	8104	06/07/2018	2018	No	Pre-2024 Revisions
Columbus	FS390274-0265	6669	8102	06/07/2018	2018	No	Pre-2024 Revisions
Trumbull County	FS390079-0036	6312	8052	05/16/2018	2018	No	Pre-2024 Revisions
Toledo	FS390915-0123	6751	8229	10/16/2018	2018	No	Pre-2024 Revisions
Columbus	FS390274-0313	7067	8884	05/07/2020	2020	Yes	Pre-2024 Revisions
Columbus	FS390274-0387	8051	9463	08/23/2021	2021	Yes	Pre-2024 Revisions
Wapakoneta	FS390954-0002	7975	9511	09/20/2021	2021	No	Pre-2024 Revisions
Lancaster	FS390504-0033	9192	10026	11/01/2022	2022	Yes	Pre-2024 Revisions
Portsmouth	FS390770-0017	8608	10893	07/15/2024	2024	Yes	Pre-2024 Revisions
Columbus	FS390274-0516	10726	11177	03/05/2025	2025	Yes	2024 Revisions

Legend		<i>No longer required to be reported as they have completed disbursements totaling the equivalency amount of the loan.</i>
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Table 4. IJJA Lead Service Line Projects - 2025

Loan Applicant Name	Loan Award Number	OhioEPA ID Number	OWDA ID Number	Award Date	First Year Subject to Single Audit	Further Single Audit Required	Applicable UGG
Cincinnati	FS390255-0087	8522	10289	06/08/2023	2023	No	Pre-2024 Revisions
Cincinnati	FS390255-0090	8525	10655	03/05/2024	2024	Yes	Pre-2024 Revisions
Cincinnati	FS390255-0086	8526	10433	08/31/2023	2023	Yes	Pre-2024 Revisions
Willard	FS390996-0012	8998	10019	11/14/2022	2022	No	Pre-2024 Revisions
Toronto	FS390917-0027	9013	10899	07/15/2024	2024	Yes	Pre-2024 Revisions
Lorain	FS390532-0039	9015	10428	09/05/2023	2023	No	Pre-2024 Revisions
Dunkirk	FS390320-0001	9039	10117	03/20/2023	2023	No	Pre-2024 Revisions
Cincinnati	FS390255-0091	9068	10465	10/02/2023	2024	Yes	Pre-2024 Revisions
Cincinnati	FS390255-0092	9069	10291	06/12/2023	2023	Yes	Pre-2024 Revisions
Cincinnati	FS390255-0093	9078	10295	06/08/2023	2023	Yes	Pre-2024 Revisions
Cincinnati	FS390255-0094	9079	10742	05/14/2024	2024	Yes	Pre-2024 Revisions
New London	FS390668-0008	9080	10816	05/31/2024	2024	Active with no Disbursements	Pre-2024 Revisions
Cincinnati	FS390255-0095	9081	10743	05/14/2024	2024	Yes	Pre-2024 Revisions
Cincinnati	FS390255-0096	9085	10294	06/02/2023	2023	No	Pre-2024 Revisions
Cincinnati	FS390255-0097	9088	10293	06/08/2023	2023	Yes	Pre-2024 Revisions
Cincinnati	FS390255-0099	9095	10292	06/12/2023	2023	Yes	Pre-2024 Revisions
Cincinnati	FS390255-0101	9097	10653	03/05/2024	2024	Yes	Pre-2024 Revisions
Elyria	FS390337-0031	9159	10348	06/29/2023	2023	No	Pre-2024 Revisions
Akron	FS390095-0249	9196	10229	05/08/2023	2023	No	Pre-2024 Revisions

Loan Applicant Name	Loan Award Number	OhioEPA ID Number	OWDA ID Number	Award Date	First Year Subject to Single Audit	Further Single Audit Required	Applicable UGG
Addyston	FS390092-0012	9203	10093	02/01/2023	2023	Active with no Disbursements	Pre-2024 Revisions
North Baltimore	FS390686-0010	9213	10230	04/28/2023	2023	Yes	Pre-2024 Revisions
West Union	FS390989-0037	9247	10356	07/11/2023	2023	Yes	Pre-2024 Revisions
Newark	FS390654-0025	9395	10346	08/01/2023	2023	Yes	Pre-2024 Revisions
Lima	FS390519-0016	9424	10623	01/29/2024	2024	Yes	Pre-2024 Revisions
Delphos	FS390309-0035	9466	10109	03/20/2023	2023	No	Pre-2024 Revisions
Akron	FS390095-0256	9495	10534	12/19/2023	2024	Yes	Pre-2024 Revisions
Fayette	FS390351-0013	9519	10409	10/02/2023	2024	Yes	Pre-2024 Revisions
Springfield	FS390880-0017	9581	10262	06/02/2023	2023	No	Pre-2024 Revisions
Springfield	FS390880-0018	9582	10259	06/02/2023	2023	No	Pre-2024 Revisions
Springfield	FS390880-0020	9584	10493	10/27/2023	2024	Yes	Pre-2024 Revisions
Cleveland	FS390262-0037	9598	10280	06/08/2023	2023	No	Pre-2024 Revisions
Cleveland	FS390262-0038	9603	10278	06/08/2023	2023	Yes	Pre-2024 Revisions
Cleveland	FS390262-0039	9605	10277	06/08/2023	2023	No	Pre-2024 Revisions
Cleveland	FS390262-0040	9606	10272	06/08/2023	2023	Yes	Pre-2024 Revisions
Cleveland	FS390262-0041	9607	10284	06/08/2023	2023	No	Pre-2024 Revisions
Cleveland	FS390262-0042	9608	10281	06/08/2023	2023	Yes	Pre-2024 Revisions
Cleveland	FS390262-0034	9609	10518	11/01/2023	2024	Yes	Pre-2024 Revisions
Cleveland	FS390262-0035	9610	10170	03/31/2023	2023	No	Pre-2024 Revisions
Cleveland	FS390262-0036	9611	10217	04/28/2023	2023	No	Pre-2024 Revisions

Loan Applicant Name	Loan Award Number	OhioEPA ID Number	OWDA ID Number	Award Date	First Year Subject to Single Audit	Further Single Audit Required	Applicable UGG
Kenton	FS390487-0030	9639	10297	06/20/2023	2023	No	Pre-2024 Revisions
Pomeroy	FS390766-0024	9648	10574	01/02/2024	2024	Yes	Pre-2024 Revisions
Dayton	FS390302-0029	9677	10171	03/17/2023	2023	Yes	Pre-2024 Revisions
Youngstown	FS391023-0041	9681	10559	01/29/2024	2024	Yes	Pre-2024 Revisions
Scio	FS390834-0010	9715	10147	03/27/2023	2023	No	Pre-2024 Revisions
Toledo	FS390915-0135	9780	10370	09/29/2023	2023	Yes	Pre-2024 Revisions
West Milton	FS390985-0005	9806	10405	09/30/2023	2023	No	Pre-2024 Revisions
Hillsboro	FS390450-0028	9809	10443	09/25/2023	2023	Yes	Pre-2024 Revisions
Lakewood	FS390503-0021	9823	10390	07/27/2023	2023	Yes	Pre-2024 Revisions
Newark	FS390654-0027	9871	10628	02/01/2024	2024	Yes	Pre-2024 Revisions
Newark	FS390654-0028	9882	10896	07/08/2024	2024	Yes	Pre-2024 Revisions
Cleveland	FS390262-0046	9883	10677	04/11/2024	2024	Yes	Pre-2024 Revisions
Cleveland	FS390262-0047	9884	10678	04/11/2024	2024	Yes	Pre-2024 Revisions
Cleveland	FS390262-0048	9888	10679	04/11/2024	2024	Yes	Pre-2024 Revisions
Cleveland	FS390262-0052	9907	10680	04/11/2024	2024	Yes	Pre-2024 Revisions
Cleveland	FS390262-0049	9908	10683	04/11/2024	2024	Yes	Pre-2024 Revisions
Cleveland	FS390262-0050	9910	10684	04/11/2024	2024	Yes	Pre-2024 Revisions
Cleveland	FS390262-0051	9926	10673	04/11/2024	2024	Yes	Pre-2024 Revisions
Cleveland	FS390262-0043	9930	10577	12/19/2023	2024	Yes	Pre-2024 Revisions
Lakewood	FS390503-0022	9931	10932	08/20/2024	2024	Yes	Pre-2024 Revisions

Loan Applicant Name	Loan Award Number	OhioEPA ID Number	OWDA ID Number	Award Date	First Year Subject to Single Audit	Further Single Audit Required	Applicable UGG
Northwestern Water & Sewer District	FS391432-0172	9948	10759	04/29/2024	2024	Yes	Pre-2024 Revisions
Dayton	FS390302-0040	9970	10407	08/31/2023	2023	Yes	Pre-2024 Revisions
Aqua Ohio Inc	FS391577-0008	9994	10862	07/01/2024	2024	Active with no Disbursements	Pre-2024 Revisions
Aqua Ohio Inc	FS391577-0006	10010	10757	04/29/2024	2024	Yes	Pre-2024 Revisions
Aqua Ohio Inc	FS391577-0007	10011	10863	07/01/2024	2024	Active with no Disbursements	Pre-2024 Revisions
Aqua Ohio Inc	FS391577-0005	10061	10758	04/29/2024	2024	Yes	Pre-2024 Revisions
Akron	FS390095-0262	10071	11001	10/17/2024	2025	Yes	2024 Revisions
Silver Lake	FS390855-0006	10090	10431	08/31/2023	2023	No	Pre-2024 Revisions
Silver Lake	FS390855-0007	10091	10861	07/08/2024	2024	Yes	Pre-2024 Revisions
Cleveland	FS390262-0056	10480	10617	01/26/2024	2024	No	Pre-2024 Revisions
Cleveland	FS390262-0057	10481	10747	04/29/2024	2024	Yes	Pre-2024 Revisions
Springfield	FS390880-0022	10766	11047	11/06/2024	2025	Yes	Pre-2024 Revisions
Lima	FS390519-0022	9819	11054	11/19/2024	2025	Yes	Pre-2024 Revisions
Hillsboro	FS390450-0027	9993	11067	12/03/2024	2025	Yes	Pre-2024 Revisions
Cincinnati	FS390255-0088	8521	11045	12/24/2024	2025	Active with no Disbursements	Pre-2024 Revisions
Dunkirk	FS390320-0002	9040	11121	01/06/2025	2025	Yes	Pre-2024 Revisions
Warren	FS390955-0046	9952	11036	01/16/2025	2025	Yes	Pre-2024 Revisions
Cincinnati	FS390255-0100	9096	11377	07/09/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Cincinnati	FS390255-0102	9702	11379	07/09/2025	2025	Active with no Disbursements	Pre-2024 Revisions

Loan Applicant Name	Loan Award Number	OhioEPA ID Number	OWDA ID Number	Award Date	First Year Subject to Single Audit	Further Single Audit Required	Applicable UGG
Columbus	FS390274-0446	9746	11248	06/03/2025	2025	Yes	Pre-2024 Revisions
Elyria	FS390337-0038	10579	11188	05/14/2025	2025	Yes	Pre-2024 Revisions
Newark	FS390654-0029	10585	11180	02/12/2025	2025	Yes	Pre-2024 Revisions
Cleveland	FS390262-0077	10604	11399	07/24/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Cleveland	FS390262-0066	10614	11400	07/09/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Cleveland	FS390262-0067	10615	11401	07/09/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Cleveland	FS390262-0068	10616	11398	07/09/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Cleveland	FS390262-0070	10617	11396	07/09/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Cincinnati	FS390255-0127	10650	11380	07/09/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Aqua Ohio Inc	FS391577-0011	10854	11385	07/07/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Aqua Ohio Inc	FS391577-0012	10855	11384	07/07/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Aqua Ohio Inc	FS391577-0013	10856	11383	07/07/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Lakewood	FS390503-0024	11161	11296	05/12/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Kenton	FS390487-0038	11167	11295	05/14/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Youngstown	FS391023-0042	10530	11374	07/09/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Cadiz	FS390214-0025	8498	11369	07/09/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Scio	FS390834-0011	9716	11408	07/16/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Newark	FS390654-0030	10586	11368	07/14/2025	2025	Active with no Disbursements	Pre-2024 Revisions

Loan Applicant Name	Loan Award Number	OhioEPA ID Number	OWDA ID Number	Award Date	First Year Subject to Single Audit	Further Single Audit Required	Applicable UGG
Elyria	FS390337-0042	11168	11395	07/16/2025	2025	Yes	Pre-2024 Revisions
Aqua Ohio Inc	FS391577-0014	10857	11382	07/16/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Cleveland	FS390262-0058	10596	11507	08/29/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Cleveland	FS390262-0074	10601	11520	08/29/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Cleveland	FS390262-0075	10602	11522	08/29/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Cleveland	FS390262-0076	10603	11523	08/29/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Cleveland	FS390262-0069	10597	11509	08/29/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Cleveland	FS390262-0071	10598	11515	08/29/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Cleveland	FS390262-0072	10599	11516	08/29/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Cleveland	FS390262-0073	10600	11518	08/29/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Norwood	FS390706-0006	10641	11326	09/18/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Norwood	FS390706-0007	10642	11324	09/15/2025	2025	Active with no Disbursements	Pre-2024 Revisions
Akron	FS390095-0275	10581	11527	09/26/2025	2025	Active with no Disbursements	Pre-2024 Revisions
East Palestine	FS390326-0015	8067	10343	07/05/2023	2023	No	Pre-2024 Revisions
Warren	FS390955-0041	9051	10402	07/27/2023	2023	Yes	Pre-2024 Revisions
Delphos	FS390309-0036	9467	10406	07/27/2023	2023	No	Pre-2024 Revisions
Norwood	FS390706-0005	10643	11043	03/12/2025	2025	Yes	Pre-2024 Revisions
Belpre	FS390159-0009	9950	11283	05/23/2025	2025	Active with no Disbursements	Pre-2024 Revisions

Table 5. Drinking Water IIJA Emerging Contaminant Projects - 2025

Loan Applicant Name	Loan Award Number	OhioEPA ID Number	OWDA ID Number	Award Date	First Year Subject to Single Audit	Further Single Audit Required	Applicable UGG
Dayton	FS390302-0035	9812	10237	04/20/2023	2023	Yes	Pre-2024 Revisions
Marietta	FS390571-0014	8019	10227	06/12/2023	2023	Yes	Pre-2024 Revisions
Warren County	FS390084-0003	9640	10238	07/03/2023	2023	No	Pre-2024 Revisions
Lowell	FS390538-0007	8099	10296	07/05/2023	2023	Yes	Pre-2024 Revisions
Wilmington	FS391003-0019	9698	10273	05/30/2023	2023	Yes	Pre-2024 Revisions
Caldwell	FS390216-0020	9059	10337	07/05/2023	2023	No	Pre-2024 Revisions
Cincinnati	FS390255-0104	9704	10329	06/29/2023	2023	No	Pre-2024 Revisions
Dayton	FS390302-0030	9667	10383	07/12/2023	2023	Yes	Pre-2024 Revisions
Dayton	FS390302-0031	9670	10371	08/02/2023	2023	Yes	Pre-2024 Revisions
New Richmond	FS390674-0008	9705	10410	08/16/2023	2023	Active with no Disbursements	Pre-2024 Revisions
Dayton	FS390302-0033	9679	10144	03/09/2023	2023	No	Pre-2024 Revisions
Dayton	FS390302-0034	9797	10444	10/12/2023			Pre-2024 Revisions
South Point	FS390868-0018	9868	10536	12/19/2023	2024	Yes	Pre-2024 Revisions
Dayton	FS390302-0039	9675	10614	03/05/2024	2024	Yes	Pre-2024 Revisions
Dayton	FS390302-0041	9971	10662	03/04/2024	2024	Yes	Pre-2024 Revisions
Dayton	FS390302-0036	9946	10621	03/04/2024	2024	Yes	Pre-2024 Revisions
Dayton	FS390302-0038	9972	10622	01/24/2024	2024	Yes	Pre-2024 Revisions
Portsmouth	FS390770-0017	8608	10893	07/15/2024	2024	Yes	Pre-2024 Revisions
Loveland	FS390537-0001	10780	11035	10/07/2024	2025	Yes	2024 Revisions

Loan Applicant Name	Loan Award Number	OhioEPA ID Number	OWDA ID Number	Award Date	First Year Subject to Single Audit	Further Single Audit Required	Applicable UGG
Gallipolis	FS390377-0010	10534	11038	10/16/2024	2025	Yes	2024 Revisions
Gallia County Rural Water Association	FS391410-0006	10542	11037	10/17/2024	2025	Yes	2024 Revisions
Cincinnati	FS390255-0120	10561	11039	10/17/2024	2025	Yes	2024 Revisions
Warren County	FS390084-0004	9641	11132	02/10/2025	2025	Yes	2024 Revisions
Columbus	FS390274-0521	10723	11229	05/28/2025	2025	Active with no Disbursements	2024 Revisions
Wooster	FS391014-0021	10589	11265	03/31/2025	2025	Yes	2024 Revisions
Putnam Community Water Corporation	FS391300-0005	10789	11332	06/30/2025	2025	Yes	2024 Revisions
Dayton	FS390302-0043	10774	11347	07/07/2025	2025	Active with no Disbursements	2024 Revisions
Dayton	FS390302-0028	9643	11348	07/07/2025	2025	Active with no Disbursements	2024 Revisions
Columbus	FS390274-0519	10625	11372	07/10/2025	2025	Active with no Disbursements	2024 Revisions
Aqua Ohio Inc.	FS391577-0009	10710	11387	07/17/2025	2025	Active with no Disbursements	2024 Revisions
Loveland	FS390537-0002	11127	11452	08/21/2025	2025	Active with no Disbursements	2024 Revisions
Matamoras	FS390581-0009	9960	10955	11/04/2024	2025	Yes	2024 Revisions
Newport Water and Sewer District	FS391431-0002	10569	11021	10/31/2024	2025	Yes	2024 Revisions

(Source: Kathleen Courtright, OEPA, 3/6/2026)

#84.007, #84.063, #84.268 Student Financial Assistance Cluster (SFA)

The following programs are included in the FACCR for this Cluster:

- #84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)
- #84.063 Federal Pell Grant Program
- #84.268 Federal Direct Student Loans

The Student Financial Assistance Cluster also contains the following programs; however, they are not likely to occur at most local schools therefore are not included in the FACCR.

- #84.033 Federal Work-Study Program
- #84.038 Federal Perkins Loan Program
- #84.379 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)
- #84.408 Postsecondary Education Scholarships for Veteran's Dependents (Iraq and Afghanistan Service Grant (IASG))
- #93.264 Nurse Faculty Loan Program (NFLP)
- #93.342 Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students (HPSL/PCL/LDS)
- #93.364 Nursing Student Loans (NSL)
- #93.925 Scholarships for Health Professions Students from Disadvantaged Backgrounds – Scholarships for Disadvantaged Students (SDS)

Auditors should note that, even though student loans under the Direct Loan Program (Assistance Listing 84.268) are made to students (not the institution of higher education), under this loan program, auditors must include the value of loans made to students during the audit period as Federal awards expended under the SFA Cluster in the Schedule of Expenditures of Federal Awards (SEFA). (See [2 CFR Section 200.502\(c\)](#)) Also, if the entity is administering the Federal Perkins Loan Program (Assistance Listing 84.038), it retains a Perkins Revolving Loan fund. The entire amount in that fund, including outstanding FPL loans to students, must be included as Federal awards expended in the SEFA.

Auditors and grant recipients should refer to the [Federal Student Aid Handbook](#) for accounting and reporting guidance on the SFA Cluster.

#84.010 Title I Grants to Local Educational Agencies

Title I-A 15% Carryover Limitation and Waiver

The Elementary and Secondary Education Act (ESEA) limits the amount of an LEA's Title I-A award that may be carried over to 15 percent of the original award. Local Education Agencies may request a waiver of this requirement once every three years in order to carry over more than 15 percent of the award.

(Source: <https://ccip.ode.state.oh.us/documentlibrary/ViewDocument.aspx?DocumentKey=92516>)

1. Consolidation of Administrative Funds (SEAs and LEAs)

ESEA programs in this Supplement to which this section applies are Title I, Part A (84.010); MEP (84.011); CSP (84.282); 21st CCLC (84.287); Title III, Part A (84.365); Title II, Part A (84.367); and Title IV, Part A (84.424A) including the Stronger Connections Grant (84.424F).

This section also applies to ESSER, GEER, and EANS (84.425C, D, R, U, and V).

State and local administrative funds that are consolidated (as described in III.A.1, "Activities Allowed or Unallowed – Consolidation of Administrative Funds (SEAs and LEAs)") should be included in the audit universe and the total expenditures of the programs from which they originated for purposes of (1) determining Type A programs and (2) completing the Schedule of Expenditures of Federal Awards (SEFA). A footnote showing, by program, amounts of administrative funds consolidated is encouraged.

2. Schoolwide Programs (LEAs)

ESEA programs in this Supplement to which this section applies are Title I, Part A (84.010); MEP (84.011); Title III, Part A (84.365); Title II, Part A (84.367); and Title IV, Part A (84.424A) not including the Stronger Connections Grant (84.424F).

This section also applies to IDEA (84.027 and 84.173) and CTE (84.048).

Since schoolwide programs are not separate Federal programs, as defined in 2 CFR section 200.42, expenditures of Federal funds consolidated in schoolwide programs should be included in the audit universe and the total expenditures of the programs from which they originated for purposes of (1) determining Type A programs and (2) completing the SEFA. A footnote showing, by program, amounts consolidated in schoolwide programs is encouraged.

(Source: 2025 OMB Compliance Supplement, Part 4, Department of Education Crosscutting Procedures)

Under ESSA, School Improvement Grants are not reported as a separate program and are included as a set-aside in Title I.

(Source: Ohio Department of Education and Workforce (DEW))

#84.027, #84.173 Special Education Cluster (IDEA)

The following programs are included in this Cluster:

- #84.027 Special Education – Grants to States (IDEA Part B)
- #84.173 Special Education – Preschool Grants (IDEA Preschool)

Beginning in January 2025, the State of Ohio Distribution Transaction Listing began identifying the Department of Children and Youth (DCY) as the state agency for payments of Special Education Preschool grant funding (AL #84.173). However, based on discussions with ODEW in November 2025, ODEW remains the pass-through entity for this funding. Accordingly, SEFAs should continue to reflect ODEW as the pass-through entity.

Schoolwide Programs (LEAs)

ESEA programs in this Supplement to which this section applies are Title I, Part A (84.010); MEP (84.011); Title III, Part A (84.365); Title II, Part A (84.367); and Title IV, Part A (84.424A) not including the Stronger Connections Grant (84.424F).

This section also applies to IDEA (84.027 and 84.173) and CTE (84.048).

Since schoolwide programs are not separate Federal programs, as defined in 2 CFR section 200.42, expenditures of Federal funds consolidated in schoolwide programs should be included in the audit universe and the total expenditures of the programs from which they originated for purposes of (1) determining Type A programs and (2) completing the SEFA. A footnote showing, by program, amounts consolidated in schoolwide programs is encouraged.

(Source: 2025 OMB Compliance Supplement, Part 4, Department of Education Crosscutting Procedures)

#84.041 Impact Aid (Title VII of ESEA)

Given the nature of the Section 7002 funds, a recipient expending only Section 7002 funds would have no compliance requirements subject to testing for the Impact Aid program or would only be subject to the Wage Rate Requirements (20 USC 1232b) if 7002 funds were spent for construction or minor remodeling. Selecting the Impact Aid program as a major federal program in fiscal years where no (or only one) compliance requirements are subject to testing could result in the exclusion of other programs as major federal programs. Therefore, if a recipient had Impact Aid expenditures only from Section 7002 funds during its fiscal year, the auditor must exclude the amount of the 7002 Impact Aid expenditures from the determination of the Type A/B program threshold. If a recipient had Impact Aid expenditures from multiple sections, including Section 7002, the entire amount of Impact Aid expenditures should be considered when determining the Type A/B program threshold and the 7002 funds would only be subject to Wage Rate Requirements testing, if applicable. All Impact Aid expenditures, including Section 7002 funds excluded from the Type A/B program threshold, must be reported on the Schedule of Expenditures of Federal Awards.

(Source: 2025 OMB Compliance Supplement, Part 4, Department of Education, AL #84.041 Impact Aid)

The Department of Education Office of Inspector General clarified to CFAE via e-mail on March 8, 2024 that AL #84.041 should be excluded from consideration as a major program if an entity only expended 7002 funds which were not subject to any compliance requirements (including Wage Rate requirements).

#84.048 Career and Technical Education – Basic Grants to States (Perkins V)

Schoolwide Programs (LEAs)

ESEA programs in this Supplement to which this section applies are Title I, Part A (84.010); MEP (84.011); Title III, Part A (84.365); Title II, Part A (84.367); and Title IV, Part A (84.424A) not including the Stronger Connections Grant (84.424F).

This section also applies to IDEA (84.027 and 84.173) and CTE (84.048).

Since schoolwide programs are not separate Federal programs, as defined in 2 CFR section 200.42, expenditures of Federal funds consolidated in schoolwide programs should be included in the audit universe and the total expenditures of the programs from which they originated for purposes of (1) determining Type A programs and (2) completing the SEFA. A footnote showing, by program, amounts consolidated in schoolwide programs is encouraged.

(Source: 2025 OMB Compliance Supplement, Part 4, Department of Education Crosscutting Procedures)

#84.282 Charter Schools

This program does not currently have a CFAE-prepared FACCR available, however, it is a Federal Grant program (NOT a state grant) administered by the U.S. Department of Education and passed through the Ohio Department of Education and Workforce (DEW) that should be included in the SEFA for entities receiving the grant.

(Source: Ohio Department of Education and Workforce (DEW))

Consolidation of Administrative Funds (SEAs and LEAs)

ESEA programs in this Supplement to which this section applies are Title I, Part A (84.010); MEP (84.011); CSP (84.282); 21st CCLC (84.287); Title III, Part A (84.365); Title II, Part A (84.367); and Title IV, Part A (84.424A) including the Stronger Connections Grant (84.424F).

This section also applies to ESSER, GEER, and EANS (84.425C, D, R, U, and V).

State and local administrative funds that are consolidated (as described in III.A.1, “Activities Allowed or Unallowed – Consolidation of Administrative Funds (SEAs and LEAs)”) should be included in the audit universe and the total expenditures of the programs from which they originated for purposes of (1) determining Type A programs and (2) completing the Schedule of Expenditures of Federal Awards (SEFA). A footnote showing, by program, amounts of administrative funds consolidated is encouraged.

(Source: 2025 OMB Compliance Supplement, Part 4, Department of Education Crosscutting Procedures)

#84.287 Twenty-First Century Community Learning Centers

Consolidation of Administrative Funds (SEAs and LEAs)

ESEA programs in this Supplement to which this section applies are Title I, Part A (84.010); MEP (84.011); CSP (84.282); 21st CCLC (84.287); Title III, Part A (84.365); Title II, Part A (84.367); and Title IV, Part A (84.424A) including the Stronger Connections Grant (84.424F).

This section also applies to ESSER, GEER, and EANS (84.425C, D, R, U, and V).

State and local administrative funds that are consolidated (as described in III.A.1, “Activities Allowed or Unallowed – Consolidation of Administrative Funds (SEAs and LEAs)”) should be included in the audit universe and the total expenditures of the programs from which they originated for purposes of (1) determining Type A programs and (2) completing the Schedule of Expenditures of Federal Awards (SEFA). A footnote showing, by program, amounts of administrative funds consolidated is encouraged.

(Source: 2025 OMB Compliance Supplement, Part 4, Department of Education Crosscutting Procedures)

#84.367 Supporting Effective Instruction State Grants

Funds under the Small, Rural School Achievement (SRSA) program (Assistance Listing 84.358A) may be used for activities allowed under other programs, including this program Title II, Part A.

Expenditures for allowable activities under Title II, Part A from funds awarded for the SRSA Funds Program should be included in the audit universe and total expenditures of Assistance Listing 84.358A (i.e., from the program from which they originated) for purposes of (1) determining Type A programs and (2) completing the Schedule of Expenditures of Federal Awards (SEFA).

(Source: 2025 OMB Compliance Supplement, Part 4, Department of Education, AL #84.367)

1. Consolidation of Administrative Funds (SEAs and LEAs)

ESEA programs in this Supplement to which this section applies are Title I, Part A (84.010); MEP (84.011); CSP (84.282); 21st CCLC (84.287); Title III, Part A (84.365); Title II, Part A (84.367); and Title IV, Part A (84.424A) including the Stronger Connections Grant (84.424F).

This section also applies to ESSER, GEER, and EANS (84.425C, D, R, U, and V).

State and local administrative funds that are consolidated (as described in III.A.1, “Activities Allowed or Unallowed – Consolidation of Administrative Funds (SEAs and LEAs)”) should be included in the audit universe and the total expenditures of the programs from which they originated for purposes of (1) determining Type A programs and (2) completing the Schedule of Expenditures of Federal Awards (SEFA). A footnote showing, by program, amounts of administrative funds consolidated is encouraged.

2. Schoolwide Programs (LEAs)

ESEA programs in this Supplement to which this section applies are Title I, Part A (84.010); MEP (84.011); Title III, Part A (84.365); Title II, Part A (84.367); and Title IV, Part A (84.424A) not including the Stronger Connections Grant (84.424F).

This section also applies to IDEA (84.027 and 84.173) and CTE (84.048).

Since schoolwide programs are not separate Federal programs, as defined in 2 CFR section 200.42, expenditures of Federal funds consolidated in schoolwide programs should be included in the audit universe and the total expenditures of the programs from which they originated for purposes of (1) determining Type A programs and (2) completing the SEFA. A footnote showing, by program, amounts consolidated in schoolwide programs is encouraged.

3. Transferability (SEAs and LEAs)

ESEA programs in this Supplement to which this section applies are Title II, Part A (84.367) and Title IV, Part A (84.424A) not including the Stronger Connections Grant (84.424F).

Expenditures of funds transferred from one program to another (as described in III.A.3, “Activities Allowed or Unallowed – Transferability (SEAs and LEAs)”) should be included in the audit universe and total expenditures of the receiving program for purposes of (1) determining Type A programs, and (2) completing the SEFA. A footnote showing amounts transferred between programs is encouraged.

(Source: 2025 OMB Compliance Supplement, Part 4, Department of Education Crosscutting Procedures)

#84.425 Education Stabilization Fund

The following are included in this program:

- *Included in ESSER FACCR*
 - #84.425A Education Stabilization Fund – State Educational Agency (Outlying Areas) (ESF-SEA)
 - #84.425C Governor’s Emergency Education Relief Fund (GEER I and II)
 - #84.425D Elementary and Secondary School Emergency Relief Fund (ESSER I and II)
 - #84.425H Education Stabilization Fund – Governors (Outlying Areas) (ESF-Governor)
 - #84.425R Coronavirus Response and Relief Supplemental Appropriations Act, 2021 –Emergency Assistance to Non-Public Schools (CRRSA EANS) Program
 - #84.425U American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund
 - #84.425V American Rescue Plan Emergency Assistance to Non-Public Schools (ARP EANS)
 - #84.425X American Recue Plan – Outlying Areas State Educational Agency (ARP-OA-SEA)

- *Included in HEERF FACCR*
 - #84.425E Higher Education Emergency Relief (HEERF) Fund – Student Aid Portion
 - #84.425F Higher Education Emergency Relief (HEERF) Fund – Institutional Portion
 - #84.425J Higher Education Emergency Relief Fund – Historically Black Colleges and Universities (HBCUs)
 - #84.425K Higher Education Emergency Relief Fund – Tribally Controlled Colleges and Universities (TCCUs)
 - #84.425L Higher Education Emergency Relief Fund – Minority Service Institutions (MSIs)
 - #84.425M Higher Education Emergency Relief Fund – Strengthening Institutions Program (SIP)
 - #84.425N Higher Education Emergency Relief Fund – Fund for the Improvement of Postsecondary Education (FIPSE) Formula Grant
 - #84.425P Institutional Resilience and Expanded Postsecondary Opportunity (HEERF IREPO)
 - #84.425S HEERF Supplemental Assistance to Institutions of Higher Education (SAIHE)
 - #84.425T HEERF Supplemental Support Under American Rescue Plan (SSARP)

- *Not Included in ESSER or HEERF FACCR*
 - #84.425B Discretionary Grants: Rethink K-12 Education Models Grants
 - #84.425G Discretionary Grants: Reimagining Workforce Preparation Grants
 - #84.425W American Rescue Plan Elementary and Secondary School Emergency Relief – Homeless Children and Youth
 - #84.425Y American Rescue Plan American Indian Resilience in Education (AIRE)

ESF is one program broken down into lettered pieces. Each lettered portion of the expenditures should be listed on the SEFA and then a total for the program as a whole. The program as a whole, including all its parts, should be treated as a single program for reporting purposes and major program determinations under Assistance Listing Number 84.425 Education Stabilization Fund.

This program is NOT a Cluster and should not be labeled as such on the SEFA or the DCF.

Consolidation of Administrative Funds (SEAs and LEAs)

ESEA programs in this Supplement to which this section applies are Title I, Part A (84.010); MEP (84.011); CSP (84.282); 21st CCLC (84.287); Title III, Part A (84.365); Title II, Part A (84.367); and Title IV, Part A (84.424A) including the Stronger Connections Grant (84.424F).

This section also applies to ESSER, GEER, and EANS (84.425C, D, R, U, and V).

State and local administrative funds that are consolidated (as described in III.A.1, “Activities Allowed or Unallowed – Consolidation of Administrative Funds (SEAs and LEAs)”) should be included in the audit universe and the total expenditures of the programs from which they originated for purposes of (1) determining Type A programs and (2)

completing the Schedule of Expenditures of Federal Awards (SEFA). A footnote showing, by program, amounts of administrative funds consolidated is encouraged.

(Source: 2025 OMB Compliance Supplement, Part 4, Department of Education Crosscutting Procedures)

Lost Revenue Under HEERF

In March 2021, the U.S. Department of Education updated its guidance on lost revenue under HEERF. The prior guidance required all lost revenue be supported with allowable expenditures which did not include replacement of revenue. In the updated guidance, which applies retroactively to the beginning of the program, lost revenue was added as one of the allowable uses of all HEERF institutional funds and is applicable to CARES (HEERF I), Consolidated Appropriations Act (HEERF II), and ARP HEERF (HEERF III).

The U.S. Department of Education's [FAQs](#) indicate lost revenue evaluations must be associated with the coronavirus pandemic and can be made back to the March 13, 2020 national emergency declaration.

FAQ #2 states that reimbursement for lost revenue is allowable for the Institutional Portion program (assistance listing number 84.425F) and the (a)(2) and (a)(3) programs (assistance listing numbers 84.425J, K, L, M, and N) for HEERF grant funds received under:

- *The Coronavirus Aid, Relief, and Economic Security (CARES) Act (HEERF I);*
- *The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) (HEERF II); and*
- *The American Rescue Plan (ARP) (HEERF III).*

Reimbursement for lost revenue is not an allowable use of funds for the Student Aid Portion program (assistance listing number 84.425E) under HEERF I, HEERF II, or HEERF III or the Proprietary Grant Funds to Students program (assistance listing number 84.425Q), as those grant programs may be used only to provide financial aid grants to students.

FAQ #12 states, the incurring of the "cost" of lost revenue on an institution's HEERF grant award does not need to be assigned to any costs or expenses that the institution will pay using the amount of lost revenue since the allowable cost in the HEERF grant programs is the reimbursement of the lost revenue itself.

Allowable sources of lost revenue include tuition, room, board, fees, summer camps, bookstore, parking, and various other auxiliary services, to name a few (see FAQ #3). Lost revenue does not have to be associated with, or netted against, expenses and is considered an allowable use (type of expenditure) for quarterly and annual reporting to ED and on the Schedule of Expenditures of Federal Awards (SEFA).

FAQ #9 indicates that institutions who claim students who have dropped classes as lost revenue cannot also provide those same students with tuition reimbursement. Auditors should verify institutions meet these restrictions if lost revenue is claimed.

Middle Mile Funding Passed through Management Council of Ohio Education Computer Network (MCOECN)

MCOECN passed ESSER II Middle Mile ITC Upgrade funding (AL #84.425D) to ITCs and select urban school districts in fiscal years 2023 and 2024. MCOECN determined that the ITCs and urban school districts are subrecipients of the funding therefore the funding is subject to single audit requirements.

Based on the wording of the subrecipient agreements and the substance of the relationships between MCOECN and the subrecipients, in most instances the only compliance requirement passed down to these subrecipients is Section F: Equipment and Real Property Management. However, auditors should review the individual subrecipient

agreement to verify the facts and circumstances don't warrant a different conclusion should this program be tested as a major program.

Reaching All Students Program

If a school received funding through the Reaching All Students program, auditees and auditors should review the Notice of Award to verify the appropriate fund and Assistance Listing Number for the program. See also the listing of [schools awarded the grant](#).

The Innovative Workforce Incentive Grant I and Innovative Workforce Incentive Grant II, passed through the Ohio Department of Education and Workforce, should be reported under Assistance Listing # 84.425D.

(Source: Ohio Department of Education and Workforce (DEW))

Major Program Determination

Many auditees will have received and expended funds under multiple ESF subprograms. For major program purposes, auditors must evaluate 84.425 in its entirety. All ESF subprogram expenditures, even those expenditures of subprograms not addressed in this ESF Compliance Supplement, must be considered as part of the ESF program for major program determination purposes.

Identifying Subawards on the SEFA and Data Collection Form

For purposes of SEFA and Data Collection Form (Form SF-SAC) reporting, auditees should identify the individual subprogram(s) the funds were expended under, including each separate Assistance Listing Number (ALN) with the applicable alpha character. A total for the ESF in its entirety should also be provided. Auditees may need to determine which subprogram funds were expended through review of grant documents and inquiry of the source agency.

In order to identify more precisely subprogram expenditures, while also incorporating guidance issued by OMB on separately identifying COVID-19 expenditures, ED issued a memo to grantees on August 4, 2021, requesting that auditees include on the Federal Awards page of the Data Collection Form: (1) whether the program is novel coronavirus 2019 (COVID-19) relief assistance; and (2) the subprogram Assistance Listing Number alpha.

Therefore, to apply this requirement to the ESF subprograms, on the Federal Awards workbook for the submission, under Column D: Additional Award Identification, include the phrase "COVID-19" to be consistent with OMB's guidance in Appendix VII of the Compliance Supplement. Then place a comma (,) after COVID-19 and include the full Assistance Listing number and capitalized alpha character (A, B, C, etc.)

Example: A grantee listing the program "Higher Education Emergency Relief Fund – Student Aid Portion" (ALN 84.425E) on the SEFA would complete the Federal Awards page of the Data Collection Form in the following manner:

A	B	C	D	E
Award Reference (auto-generated)	Federal Agency Prefix	ALN Three-Digit Extension	Additional Award Identification	Federal Program Name
1	84	425	COVID-19, 84.425E	COVID-19 Education Stabilization Fund

Note: Please note the inclusion of “COVID-19, 84.425E” in column D for the COVID-19 Higher Education Emergency Relief Fund – Student Aid Portion subprogram.

Consolidation of Administrative Funds (SEAs and LEAs)

State and local administrative funds for ESSER, GEER, and EANS (84.425C, D, R, U, and V) that are consolidated (as described in Part 4 ED Cross-Cutting, III.A.1, “Activities Allowed or Unallowed – Consolidation of Administrative Funds (SEAs and LEAs)”) should be included in the audit universe and the total expenditures of the programs from which they originated for purposes of (1) determining Type A programs and (2) completing the Schedule of Expenditures of Federal Awards (SEFA). A footnote showing, by program, amounts of administrative funds consolidated is encouraged.

(Source: 2025 OMB Compliance Supplement, Part 4, Department of Education, ESF Introduction)

#93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

No program specific guidance; please see "General Guidance for Grants" on page 4.

#93.489, #93.575, #93.596 Child Care and Development Fund (CCDF) Cluster – Passed Through Ohio Department of Children and Youth (ODCY)

Funding Sources Within the CCDF Cluster

In the federal fiscal year 2019, Congress appropriated additional CCDF funds under the Supplemental Appropriations for Disaster Relief Act of 2019 (Pub. L. No. 116-20). In the federal fiscal year 2020, Congress appropriated additional CCDF funds under the CARES Act (Pub. L. No. 116-136). In fiscal year 2021, Congress appropriated additional CCDF funds under the CRRSA Act (Pub. L. No. 116-260) and the ARP Act (Pub. L. No. 117-2). The ARP funds included both supplemental CCDF funds and child care stabilization funds. In fiscal year 2023, Congress appropriated additional CCDF funds under the Consolidated Appropriations Act (Pub. L. 117-328) for necessary child care expenses directly related to the consequences of Hurricanes Fiona and Ian. Although there are some differences in the rules governing each funding source, expenditures of funds from all of these sources should be included in the audit universe for CCDF Lead Agencies and the total expenditures of the CCDF Cluster for purposes of (1) determining Type A programs and (2) completing the Schedule of Expenditures of Federal Awards (SEFA). However, CCDF Lead Agencies are required to account for these expenditures separately in their accounting records. Furthermore, a footnote on the SEFA showing amounts by funding source (CCDBG, CCDF Mandatory and Matching, CCDF Disaster Relief, CCDF CARES, CCDF CRRSA, CCDF ARP supplemental, and CCDF ARP child care stabilization funds) in the CCDF Cluster is encouraged.

Transfer of Funds to CCDF

Under the TANF program (Assistance Listing 93.558), a state may transfer TANF funds to CCDF, and the funds transferred are treated as Discretionary Funds under CCDF. The amounts transferred into CCDF should be included in the audit universe and total expenditures of CCDF when determining Type A programs. On the Schedule of Expenditures of Federal Awards (SEFA), the amount transferred in should be shown as CCDF expenditures when expended.

(Source: 2025 OMB Compliance Supplement, Part 4, HHS, CCDF Cluster)

The County or District federal schedule will report administrative and other expenditures (whether charged directly to the program or allocated through a cost allocation plan or cost pool) paid by the County).

For guidance on ODJFS/ODCY grants reported on county SEFAs, auditors should refer to the ODJFS-prepared [PA Federal grant template](#). While the CR 504 CFDA report is a good starting point for counties/districts to determine the expenditures to be reported on the SEFA, there are some programs or parts of program that are not reflected in this report. The spreadsheet provides program specific information for testing the SEFA. Also, see note 1 on the CR504 tab of the PA Federal grant template concerning the exclusion of childcare collections on the SEFA.

Per ODJFS/ODCY, all grants are reported on a cash basis and should be presented likewise on the SEFA.

To ensure expenditures are reported accurately by Assistance Listing #, auditors should also determine how multi-agency contract expenditures are recorded on the schedule of federal awards expenditures.

The local government should report federal expenditures for Assistance Listing #93.489, #93.575 and #93.596. 2 CFR 200.510(b)(2)) requires including pass-through numbers (if any) on the Schedule. Counties and Districts should report the subgrant agreement number (i.e. G-2425-11-XXXX) as the pass-through number and roll the grants up in total by Assistance Listing. Please note there may be two subgrant agreements in place for the calendar year. If that is the case, then report both numbers (i.e. G-2425-11-XXXX / G-2627-11-XXXX).

Grant Title	Assistance Listing number	Pass through number	Expenditures
Child Care Disaster Relief	#93.489	G-2425-11-XXXX / G-2627-11-XXXX	\$XXX,XXX
Child Care and Development Block Grant	#93.575	G-2425-11-XXXX / G-2627-11-XXXX	\$XXX,XXX
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	#93.596	G-2425-11-XXXX / G-2627-11-XXXX	\$XXX,XXX

(Source: Sabrina Jamison, ODJFS, 2/23/2026)

During calendar year 2024, CCDF Funds were transitioned from being administered by the Ohio Department of Job and Family Services to the Ohio Department of Children and Youth. Entities should review their subrecipient agreements to ensure expenditures are reported under the proper pass-through entity.

#93.498 Provider Relief Fund

The State of Ohio is distributing Coronavirus Relief Funds (CRF) provided to the state from the US Department of Treasury as part of the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"), including a program which is also called "Provider Relief Fund". Auditors should confirm with their auditees under which PRF program their award is being reported on the SEFA to ensure they were made and reported under the proper Assistance Listing number (#21.019 for CRF/State PRF or #93.498 for the Federal PRF program).

SEFA reporting amounts for this program (including both expenditures and lost revenues) are based upon the PRF report that is required to be submitted to the HRSA reporting portal (described in "L.3 Special Reporting;"). Therefore, it is first important to understand the HRSA PRF and ARP Rural Distribution reporting requirements, which are summarized in the following table.

For the PRF and ARP Rural Distribution, it is the last day a provider can use the funds (end of the period of availability), which drives the inclusion of the PRF amount on the SEFA in a Single Audit report..

	Payment Received Period (Payments Exceeding \$10,000 in Aggregate Received)	Period of Availability for Eligible Expenses	Period of Availability for Lost Revenue	PRF Portal Reporting Time Period	Fiscal Year Ends (FYE) to include each PRF Period on the Schedule of Expenditures for Federal Awards (SEFA) Reporting
Period 1	April 10, 2020 to June 30, 2020	January 1, 2020 to June 30, 2021	January 1, 2020 to June 30, 2021	July 1, 2021 to September 30, 2021	Fiscal Year End (FYE) of June 30, 2021 through June 29, 2022
Period 2	July 1, 2020 to December 31, 2020	January 1, 2020 to December 31, 2021	January 1, 2020 to December 31, 2021	January 1, 2022 to March 31, 2022	FYEs of December 31, 2021 through FYEs December 30, 2022
Period 3	January 1, 2021 to June 30, 2021	January 1, 2020 to June 30, 2022	January 1, 2020 to June 30, 2022	July 1, 2022 to September 30, 2022	FYEs of June 30, 2022 through June 29, 2023
Period 4	July 1, 2021 to December 31, 2021	January 1, 2020 to December 31, 2022	January 1, 2020 to December 31, 2022	January 1, 2023 to March 31, 2023	FYEs of December 31, 2022 through FYEs December 30, 2023
Period 5	January 1, 2022 to June 30, 2022	January 1, 2020 to June 30, 2023	January 1, 2020 to June 30, 2023	July 1, 2023 to September 30, 2023	FYEs of June 30, 2023 through June 29, 2024
Period 6	July 1, 2022 to December 31, 2022	January 1, 2020 to December 31, 2023	January 1, 2020 to June 30, 2023	January 1, 2024 to March 31, 2024	FYEs of December 31, 2023 through FYEs December 31, 2024
Period 7	January 1, 2023 to June 30, 2023	January 1, 2020 to June 30, 2024	January 1, 2020 to June 30, 2023	July 1, 2024 to September 30, 2024	FYEs of June 30, 2024 through June 29, 2025

Summary of SEFA Reporting of PRF for Fiscal Year Ends (FYE) Covered by the Compliance Supplement

For FYEs of June 30, 2024 through FYEs of December 30, 2024, recipients should report in the SEFA the expenditures and lost revenues from both the **Period 6 and Period 7** PRF reports.

For FYEs of December 31, 2024 through FYEs of June 29, 2025, recipients should report in the SEFA the expenditures and lost revenues from **Period 7** PRF report.

Note: To the extent that any payments fall outside the aforementioned periods, providers should abide by the periods of availability for eligible expenses and lost revenues and the reporting timeframe as agreed to with the agency

(Source: 2025 OMB Compliance Supplement, Part 4, HHS, #93.498 Provider Relief Fund)

#93.558 Temporary Assistance For Needy Families (TANF) – Passed Through Ohio Department of Job and Family Services (ODJFS)

Transfers out of TANF

As described in III.A.1.a (2), “Activities Allowed or Unallowed,” states (not tribes) may transfer a limited amount of federal TANF funds into the Social Services Block Grant Title XX (Assistance Listing 93.667) and the Child Care and Development Block Grant (Assistance Listing 93.575). These transfers are reflected in lines 2 and 3 of both the quarterly TANF Financial Report ACF-196R, and the quarterly Territorial Financial Report ACF-196-TR. The amounts transferred out of TANF are subject to the requirements of the program into which they are transferred and should not be included in the audit universe and total expenditures of TANF when determining Type A programs. The amount transferred out should not be shown as TANF expenditures on the Schedule of Expenditures of Federal Awards but should be shown as expenditures for the program into which they are transferred.

(Source: 2025 OMB Compliance Supplement, Part 4, HHS, TANF)

The County/District federal schedule will report administrative and other expenditures (whether charged directly to the program or allocated through a cost allocation plan or cost pool) paid by the County/District.

For guidance on ODJFS grants reported on county SEFAs, auditors should refer to the ODJFS-prepared [PA Federal grant template](#) and [PCSA Federal grant template](#). While the CR 504 CFDA report is a good starting point for counties/districts to determine the expenditures to be reported on the SEFA, there are some programs or parts of programs that are not reflected in this report. The spreadsheets provide program specific-information for testing the SEFA.

At times there may be instances of negative amounts appearing on the CR 504 CFDA report. Auditors should review the documentation at the county/district for determination of the reason for the negative amounts and determine the effect on the SEFA for instances not addressed below. For example, the counties/districts receive spend down monies from some Medicaid recipients. These are collected on behalf of the State for benefits paid by the state so the spend down monies would not be considered federal dollars at the county/district level.

Following is the information obtained from ODJFS. Keep in mind this does not include reasoning for all negative amounts reported.

Negative amounts could result from different circumstances:

1. Overpayments made by the county/district JFS
 - They should be coded back into the system using the same code as the original expenditure.
 - If these are during the calendar year being audited the total federal expenditures would take into consideration these overpayments.
 - If these overpayments are from a prior calendar year the federal schedule should report the negative amounts identifying the program year they are applicable to.
 - If material, counties/districts should include a footnote.
2. Overpayments made by ODJFS collected by the county/district JFS - Benefit Recoveries
 - These are benefit recoveries for payments made by ODJFS (Medical, ADC, portions of TANF, SNAP, etc.) and are not reported on the county/district federal schedule. The county/district collects these payments on behalf of ODJFS. No cash is returned to ODJFS for these collections.

These amounts are retained by the county/district JFS. ODJFS includes these collections on the CFOS Voucher Activity Report. See note 1 on the CR504 tab of the ODJFS prepared [PA Federal grant template](#)) concerning refunds and collections.

3. Coding adjustments for reporting errors at the county/district level (current or prior year grants)
 - Whether or not these are reported should be evaluated on a case-by-case basis. Auditors should review documentation for these adjustments for federal schedule impact.

Per ODJFS, all grants are reported on a cash basis and should be presented likewise on the SEFA.

To ensure expenditures are reported accurately by Assistance Listing #, auditors should also determine how multi-agency contract expenditures are recorded on the schedule of federal awards expenditures.

The local government should report federal expenditures for Assistance Listing #93.558. 2 CFR 200.510(b)(2) requires including pass-through numbers (if any) on the Schedule. Counties/districts should report the subgrant agreement number (i.e. G-2425-11-XXXX) as the pass-through number and roll the grants up in total by Assistance Listing. Please note there may be two subgrant agreements in place for the calendar year. If that is the case, then report both numbers (i.e. G-2425-11-XXXX / G-2627-11-XXXX).

Grant Title	Assistance Listing number	Pass through number	Expenditures
Temporary Assistance for Needy Families (TANF)	#93.558	G-2425-11-XXXX	\$XXX,XXX

(Source: Sabrina Jamison, ODJFS, 2/23/2026)

#93.563 Child Support Services – Passed Through Ohio Department of Job and Family Services (ODJFS)

The County/District federal schedule will report administrative and other expenditures (whether charged directly to the program or allocated through a cost allocation plan or cost pool) paid by the County/District.

For guidance on ODJFS grants reported on county/district SEFAs, auditors should refer to the ODJFS-prepared [CSEA Federal grant template](#). While the CR 504 CFDA report is a good starting point for counties/districts to determine the expenditures to be reported on the SEFA, there are some programs or parts of program that are not reflected in this report. The spreadsheet provides program specific information for testing the SEFA.

Note: Federal Incentives Budget Reference line with Project code JFSFC905 is for receipt of incentives, not the usage of the incentives. These amounts should not be netted against the other Child Support incentives for reporting on the SEFA.

Per ODJFS, all grants are reported on a cash basis and should be presented likewise on the SEFA.

To ensure expenditures are reported accurately by Assistance Listing #, auditors should also determine how multi-agency contract expenditures are recorded on the schedule of federal awards expenditures.

Expenditures are reimbursed to County/District JFS based on State and Federal allocation percentages. For example, if the Federal share is 66% then the County/District JFS would be reimbursed 66% from Federal share and 34% from State share or local match (this does not apply to Child Support Incentives). This allocation is programmed into CFIS so auditors are not required to test the allocation; however, auditors should be aware of this when testing the schedule of federal awards expenditures.

Auditors should note that Title IV-EAA and State Adoption Subsidy monies have separate eligibility and are not tested at the County/District JFS level.

The local government should report federal expenditures for Assistance Listing #93.563. 2 CFR 200.510(b)(2) requires including pass-through numbers (if any) on the Schedule. Counties/districts should report the subgrant agreement number (i.e. G-2425-11-XXXX) as the pass-through number and roll the grants up in total by Assistance Listing. Please note there may be two subgrant agreements in place for the calendar year. If that is the case, then report both numbers (i.e. G-2425-11-XXXX / G-2627-11-XXXX).

Grant Title	Assistance Listing number	Pass through number	Expenditures
Child Support Services	#93.563	G-2425-11-XXXX	\$XXX,XXX

Although we suggest most local governments continue to create special cost centers to separately summarize amounts for each fiscal year, the CFIS program should provide this information in sufficient detail for federal schedule testing/reporting. The Schedule should also report the following for this program: Assistance Listing number: 93.563; Grant Title: Child Support Services; Disbursements for each pass-through number (i.e., cost center).

(Source: Elizabeth Schorr, ODJFS, 2/13/2026)

#93.658 Foster Care – Passed Through Ohio Department of Children and Youth (ODCY)

The County/District federal schedule will report administrative and other expenditures paid by the County/District (including provider payments) whether charged directly to the program or allocated through a cost allocation plan or cost pool.

For guidance on ODJFS/ODCY grants reported on county/district SEFAs, auditors should refer to the ODJFS-prepared [PCSA Federal grant template](#). While the CR 504 CFDA report is a good starting point for counties/districts to determine the expenditures to be reported on the SEFA, there are some programs or parts of program that are not reflected in this report. The spreadsheet provides program specific information for testing the SEFA.

County/district courts may receive IV-E reimbursements. Courts are not to be considered subrecipients of the county/district Foster Care but rather of ODJFS/ODCY. The court would report their own IV-E FCM and FC admin expenditures on their federal schedule using their pass-through numbers and the county/district JFS would report their own IV-E FCM and FC admin expenditures on their federal schedule and the county/district would further report both amounts on the county-/district-wide federal schedule either separately (if different pass-through numbers) or as a gross amount (if same pass-through numbers).

Per ODJFS/ODCY, all grants are reported on a cash basis and should be presented likewise on the SEFA.

To ensure expenditures are reported accurately by Assistance Listing #, auditors should also determine how multi-agency contract expenditures are recorded on the schedule of federal awards expenditures.

2 CFR 200.510(b)(2) requires including pass-through numbers (if any) on the Schedule. Counties/districts should report the subgrant agreement number (i.e. G-2425-11-XXXX) as the pass-through number and roll the grants up in total by Assistance Listing. Please note there may be two subgrant agreements in place for the calendar year. If that is the case, then report both numbers (i.e. G-2425-11-XXXX / G-2627-11-XXXX).

Grant Title	Assistance Listing number	Pass through number	Expenditures
Foster Care (Title IV-E)	#93.658	G-2425-11-XXXX	\$XXX,XXX

(Source: Sabrina Jamison, ODJFS 2/23/2026)

During calendar year 2024, Foster Care Funds were transitioned from being administered by the Ohio Department of Job and Family Services to the Ohio Department of Children and Youth. Entities should review their subrecipient agreements to ensure expenditures are reported under the proper pass-through entity.

#93.659 Adoption Assistance -Title IV-E – Passed Through Ohio Department of Children and Youth (ODCY)

The County/District federal schedule will report administrative and other expenditures (whether charged directly to the program or allocated through a cost allocation plan or cost pool) paid by the County/District.

For guidance on ODJFS/ODCY grants reported on county/district SEFAs, auditors should refer to the ODJFS-prepared [PCSA Federal grant template](#). While the CR 504 CFDA report is a good starting point for counties to determine the expenditures to be reported on the SEFA, there are some programs or parts of program that are not reflected in this report. The spreadsheet provides program specific information for testing the SEFA. Also, see the exceptions/notes on the CR504 tab of the PCSA Federal grant template concerning reporting of adoption assistance funding on the SEFA.

Per ODJFS/ODCY, all grants are reported on a cash basis and should be presented likewise on the SEFA.

To ensure expenditures are reported accurately by Assistance Listing #, auditors should also determine how multi-agency contract expenditures are recorded on the schedule of federal awards expenditures.

Auditors should note that Title IV-EAA and State Adoption Subsidy monies have separate eligibility and are not tested at the County/District JFS level.

2 CFR 200.510(b)(2) requires including pass-through numbers (if any) on the Schedule. Counties/districts should report the subgrant agreement number (i.e. G-2425-11-XXXX) as the pass-through number and roll the grants up in total by Assistance Listing. Please note there may be two subgrant agreements in place for the calendar year. If that is the case, then report both numbers (i.e. G-2425-11-XXXX / G-2627-11-XXXX).

Grant Title	Assistance Listing number	Pass through number	Expenditures
Adoption Assistance (Title IV-E)	#93.659	G-2425-11-XXXX	\$XXX,XXX

(Source: Sabrina Jamison, ODJFS 2/23/2026)

During calendar year 2024, Adoption Assistance Funds were transitioned from being administered by the Ohio Department of Job and Family Services to the Ohio Department of Children and Youth. Entities should review their subrecipient agreements to ensure expenditures are reported under the proper pass-through entity.

#93.667 Social Services Block Grant (SSBG) – Funding Not Passed Through Ohio Department of Job and Family Services (ODJFS)

Transfers out of SSBG

As discussed in III.A, “Activities Allowed or Unallowed,” funds may be transferred out of SSBG to other federal programs. The amounts transferred out of SSBG are subject to the requirements of the program into which they are transferred and should not be included in the audit universe and total expenditures of SSBG when determining Type A programs. On the Schedule of Expenditures of Federal Awards, the amount transferred out should not be shown as SSBG expenditures but should be shown as expenditures for the program into which they are transferred.

Transfers into SSBG

A state and territory may transfer up to 10 percent of the combined total of the state family assistance grant, supplemental award for population increases, and bonus funds for high performance and illegitimacy reduction, if any, (all part of TANF) for a given fiscal year to carry out programs under the SSBG. Such amounts may be used only for programs or services to children or their families whose income is less than 200 percent of the poverty level. The amount of the transfers is reflected on the quarterly ACF-196/ACF-196R, TANF Financial Report. The amounts transferred into this program are subject to the requirements of this program when expended and should be included in the audit universe and total expenditures of this program when determining Type A programs. On the Schedule of Expenditures of Federal Awards, the amounts transferred in should be shown as expenditures of this program when such amounts are expended.

(Source: 2025 OMB Compliance Supplement, Part 4, HHS, #93.667 SSBG)

#93.667 Social Services Block Grant (SSBG) – Passed Through Ohio Department of Job and Family Services (ODJFS)

Transfers out of SSBG

As discussed in III.A, “Activities Allowed or Unallowed,” funds may be transferred out of SSBG to other federal programs. The amounts transferred out of SSBG are subject to the requirements of the program into which they are transferred and should not be included in the audit universe and total expenditures of SSBG when determining Type A programs. On the Schedule of Expenditures of Federal Awards, the amount transferred out should not be shown as SSBG expenditures but should be shown as expenditures for the program into which they are transferred.

Transfers into SSBG

A state and territory may transfer up to 10 percent of the combined total of the state family assistance grant, supplemental award for population increases, and bonus funds for high performance and illegitimacy reduction, if any, (all part of TANF) for a given fiscal year to carry out programs under the SSBG. Such amounts may be used only for programs or services to children or their families whose income is less than 200 percent of the poverty level. The amount of the transfers is reflected on the quarterly ACF-196/ACF-196R, TANF Financial Report. The amounts transferred into this program are subject to the requirements of this program when expended and should be included in the audit universe and total expenditures of this program when determining Type A programs. On the Schedule of Expenditures of Federal Awards, the amounts transferred in should be shown as expenditures of this program when such amounts are expended.

(Source: 2025 OMB Compliance Supplement, Part 4, HHS, #93.667 SSBG)

The County/District federal schedule will report administrative and other expenditures (whether charged directly to the program or allocated through a cost allocation plan or cost pool) paid by the County/District.

For guidance on ODJFS grants reported on county/district SEFAs, auditors should refer to the ODJFS-prepared [PA Federal grant template](#) and [PCSA Federal grant template](#). While the CR 504 CFDA report is a good starting point for counties/districts to determine the expenditures to be reported on the SEFA, there are some programs or parts of program that are not reflected in this report. The spreadsheets provide program specific information for testing the SEFA.

Per ODJFS, all grants are reported on a cash basis and should be presented likewise on the SEFA.

To ensure expenditures are reported accurately by Assistance Listing #, auditors should also determine how multi-agency contract expenditures are recorded on the schedule of federal awards expenditures.

The local government should report federal expenditures for Assistance Listing #93.667. 2 CFR 200.510(b)(2)) requires including pass-through numbers (if any) on the Schedule. Counties/districts should report the subgrant agreement number (i.e. G-2425-11-XXXX) as the pass-through number and roll the grants up in total by Assistance Listing. Please note there may be two subgrant agreements in place for the calendar year. If that is the case, then report both numbers (i.e. G-2425-11-XXXX / G-2627-11-XXXX).

Grant Title	Assistance Listing number	Pass through number	Expenditures
Social Services Block Grant (SSBG)	#93.667	G-2425-11-XXXX	\$XXX,XXX

(Source: Sabrina Jamison, ODJFS, 2/23/2026)

During calendar year 2024, SSBG Funds were transitioned from being administered by the Ohio Department of Job and Family Services to the Ohio Department of Children and Youth. Entities should review their subrecipient agreements to ensure expenditures are reported under the proper pass-through entity.

#93.767 Children’s Health Insurance Program (CHIP) – Passed Through Ohio Department of Medicaid (ODM)

Portion of Medicaid (Title XIX) Expenditures Claimed at CHIP Enhanced FMAP

As described in Part 4, CHIP (Assistance Listing 93.767), III.A.1, “Activities Allowed or Unallowed,” certain qualifying states meeting the criteria provided in section 2105(g) of the Social Security Act, 42 USC 1397ee(g), may opt to receive the CHIP enhanced FMAP for certain Medicaid program expenditures. For certain qualifying states that choose this option, the enhanced portion of such expenditures (that is, the portion that is equal to the difference between the CHIP-enhanced FMAP and the standard Medicaid FMAP) is funded by their available CHIP allotments. Qualifying states were permitted to use up to 20 percent of their CHIP allotment to fund the enhanced portion of such Medicaid expenditures for allotments through the fiscal year 2008 CHIP allotment and up to 100 percent of their available CHIP allotments beginning with the fiscal year 2009 CHIP allotment. The qualifying states, determined by CMS under section 2105(g) of the Act, 42 USC 1397ee(g) are Connecticut, Hawaii, Maryland, Minnesota, New Hampshire, New Mexico, Rhode Island, Tennessee, Vermont, Washington, and Wisconsin.

Amounts transferred into the state’s Medicaid program are subject to the requirements of the Medicaid program when expended and should be included in the audit universe and total expenditures of this program when determining Type A programs. On the Schedule of Expenditures of Federal Awards, the amounts transferred in should be shown as expenditures of this program when such amounts are expended.

(Source: 2025 OMB Compliance Supplement, Part 4, HHS, #93.767 CHIP)

CHIP benefits are paid by the State ODM; therefore, eligibility and recipient benefit payments will be audited by the State Region.

The County/District federal schedule will report direct administrative and other expenditures (whether charged directly to the program or allocated through a cost allocation plan or cost pool) paid by the County/District.

For guidance on ODJFS/ODM grants reported on county SEFAs, auditors should refer to the ODJFS-prepared [PA Federal grant template](#). While the CR 504 CFDA report is a good starting point for counties/districts to determine the expenditures to be reported on the SEFA, there are some programs or parts of programs that are not reflected in this report. The spreadsheets provide program specific information for testing the SEFA. Per ODJFS/ODM, all grants are reported on a cash basis and should be presented likewise on the SEFA.

To ensure expenditures are reported accurately by Assistance Listing #, auditors should also determine how multi-agency contract expenditures are recorded on the schedule of federal awards expenditures.

The local government should report federal expenditures for Assistance Listing #93.767. 2 CFR 200.510(b)(2)) requires including pass-through numbers (if any) on the Schedule. Counties/districts should report the subgrant agreement number (i.e. G-2425-11-XXXX) as the pass-through number and roll the grants up in total by Assistance Listing. Please note there may be two subgrant agreements in place for the calendar year. If that is the case, then report both numbers (i.e. G-2425-11-XXXX / G-2627-11-XXXX).

Grant Title	Assistance Listing number	Pass through number	Expenditures
Children’s Health Insurance Program (CHIP)	#93.767	G-2425-11-XXXX	\$XXX,XXX

(Source: Sabrina Jamison, ODJFS, 2/23/2026)

#93.778 Medical Assistance Program (Medicaid, Title XIX) – Funding Not Passed Through Ohio Department of Medicaid (ODM)

The following programs are a part of this Cluster, however #93.775 and #93.777 should only be reported at the State Level and therefore were not included in this guidance:

- #93.778 Medical Assistance Program (Medicaid, Title XIX)
- #93.775 State Medicaid Fraud Control Units
- #93.777 State Survey and Certification of Health Care Providers and Suppliers Medicare – Title XVIII

Portion of Medicaid (Title XIX) Expenditures Claimed at CHIP Enhanced FMAP

As described in Part 4, CHIP (Assistance Listing 93.767), III.A.1, “Activities Allowed or Unallowed,” certain qualifying states meeting the criteria provided in section 2105(g) of the Social Security Act, 42 USC 1397ee(g), may opt to receive the CHIP enhanced FMAP for certain Medicaid program expenditures. For certain qualifying states that choose this option, the enhanced portion of such expenditures (that is, the portion that is equal to the difference between the CHIP-enhanced FMAP and the standard Medicaid FMAP) is funded by their available CHIP allotments. Qualifying states were permitted to use up to 20 percent of their CHIP allotment to fund the enhanced portion of such Medicaid expenditures for allotments through the fiscal year 2008 CHIP allotment and up to 100 percent of their available CHIP allotments beginning with the fiscal year 2009 CHIP allotment. The qualifying states, determined by CMS under section 2105(g) of the Act, 42 USC 1397ee(g) are Connecticut, Hawaii, Maryland, Minnesota, New Hampshire, New Mexico, Rhode Island, Tennessee, Vermont, Washington, and Wisconsin.

Amounts transferred into the state’s Medicaid program are subject to the requirements of the Medicaid program when expended and should be included in the audit universe and total expenditures of this program when determining Type A programs. On the Schedule of Expenditures of Federal Awards, the amounts transferred in should be shown as expenditures of this program when such amounts are expended.

(Source: 2025 OMB Compliance Supplement, Part 4, HHS, Medicaid Cluster)

Medicaid Administrative Claiming (MAC) funds received through Ohio Department of Health and the Department of Developmental Disabilities

MAC monies passed through the Ohio Department of Health (ODH) to local health departments and the Department of Developmental Disabilities (DODD) to local departments of developmental disabilities are NOT FEDERAL dollars and should NOT be reported on the SEFA. These reimbursements are considered to be earned state revenue. ODH has requested and DODD has encouraged the departments to make a notation in their Notes to the SEFA to show they received MAC reimbursement for administrative costs by participating in a quarterly time study. The MAC funding is based on time study results and calculated using a Medicaid Eligible Rate (MER) specific to the County. The underlying expenses are on a cost reimbursement basis and occurred in prior reporting periods.

Since state monies are not required to be disclosed on the SEFA under the Uniform Guidance requirements unless comingled with federal funds, auditors should not take exception to a lack of disclosure regarding these MAC monies. Also, since the disclosure is not a material additional disclosure falling outside the requirements of the Uniform Guidance 2 CFR §200.510 auditors should not take exception to the inclusion. If included, auditors should audit it accordingly.

Medicaid Waiver Payments

Counties/districts have few characteristics of a subrecipient (e.g. instances where counties/districts provide a portion of the required matching funds). In general, DODD is responsible for most requirements related to the waiver payments. The State Region is responsible for auditing waiver payments as part of the Single Audit of ODJFS/ODM

and DODD. Therefore, counties/districts should not report waiver payments on the federal award expenditure schedules.

In addition, the Medicaid School Program (MSP) is jointly administered by the Ohio Department of Medicaid and Ohio Department of Education and is exempt from 2 CFR 200 Subpart F requirements. Meaning, MSP recipients are not required to report MSP expenditures on the Federal Schedule, etc.

#93.778 Medical Assistance Program (Medicaid, Title XIX) – Passed Through Ohio Department of Medicaid (ODM)

The following programs are a part of this Cluster, however #93.775 and #93.777 should only be reported at the State Level and therefore were not included in this guidance:

- *#93.778 Medical Assistance Program (Medicaid, Title XIX)*
- *#93.775 State Medicaid Fraud Control Units*
- *#93.777 State Survey and Certification of Health Care Providers and Suppliers Medicare – Title XVIII*

Portion of Medicaid (Title XIX) Expenditures Claimed at CHIP Enhanced FMAP

As described in Part 4, CHIP (Assistance Listing 93.767), III.A.1, “Activities Allowed or Unallowed,” certain qualifying states meeting the criteria provided in section 2105(g) of the Social Security Act, 42 USC 1397ee(g), may opt to receive the CHIP enhanced FMAP for certain Medicaid program expenditures. For certain qualifying states that choose this option, the enhanced portion of such expenditures (that is, the portion that is equal to the difference between the CHIP-enhanced FMAP and the standard Medicaid FMAP) is funded by their available CHIP allotments. Qualifying states were permitted to use up to 20 percent of their CHIP allotment to fund the enhanced portion of such Medicaid expenditures for allotments through the fiscal year 2008 CHIP allotment and up to 100 percent of their available CHIP allotments beginning with the fiscal year 2009 CHIP allotment. The qualifying states, determined by CMS under section 2105(g) of the Act, 42 USC 1397ee(g) are Connecticut, Hawaii, Maryland, Minnesota, New Hampshire, New Mexico, Rhode Island, Tennessee, Vermont, Washington, and Wisconsin.

Amounts transferred into the state’s Medicaid program are subject to the requirements of the Medicaid program when expended and should be included in the audit universe and total expenditures of this program when determining Type A programs. On the Schedule of Expenditures of Federal Awards, the amounts transferred in should be shown as expenditures of this program when such amounts are expended.

(Source: 2025 OMB Compliance Supplement, Part 4, HHS, Medicaid Cluster)

Medicaid benefits are paid by the State ODJFS; therefore, eligibility and recipient benefit payments will be audited by the State Region.

The County/District federal schedule will report administrative and other expenditures paid by the County/District (including provider payments) whether charged directly to the program or allocated through a cost allocation plan or cost pool.

For guidance on ODJFS/ODM grants reported on county/district SEFAs, auditors should refer to the ODJFS-prepared [PA Federal grant template](#) and [PCSA Federal grant template](#). While the CR504 CFDA report is a good starting point for counties/districts to determine the expenditures to be reported on the SEFA, there are some programs or parts of programs that are not reflected in this report. The spreadsheets provide program-specific information for testing the SEFA. Also, see note 1 on the CR504 tab of the PA Federal grant template concerning the exclusion of Medicaid refunds and collections on the SEFA.

Per ODJFS/ODM, all grants should be reported on a cash basis and presented accordingly on the SEFA.

To ensure accurate reporting of expenditures by Assistance Listing #, auditors should also determine how multi-agency contract expenditures are recorded on the SEFA.

The local government should report federal expenditures for Assistance Listing #93.775, #93.777, and #93.778. 2 CFR 200.510(b)(2) requires including pass-through numbers (if any) on the Schedule. Counties/districts should report the subgrant agreement number (i.e. G-2425-11-XXXX) as the pass-through number and roll the grants up

in total by Assistance Listing. Please note there may be two subgrant agreements in place for the calendar year. If that is the case, then report both numbers (i.e. G-2425-11-XXXX / G-2627-11-XXXX).

Grant Title	Assistance Listing number	Pass through number	Expenditures
Medicaid Cluster (<i>List programs individually within cluster with applicable Assistance Listing #</i>)	#93.775, 93.777, 93.778	G-2425-11-XXXX	\$XXX,XXX

(Source: Sabrina Jamison, ODJFS, 2/23/2026)

#93.788 Opioid State Targeted Response

Effective September 30, 2025, the Ohio Department of Mental Health and Addiction Services was renamed the Ohio Department of Behavioral Health (DBH). For entities with a fiscal year ending September 30, 2025 and subsequent, the Schedule of Expenditures of Federal Awards should indicate that the Ohio Department of Behavioral Health is the pass-through agency for awards with subgrant agreements from the Ohio Department of Mental Health and Addiction Services.

#93.959 Block Grants for Prevention and Treatment of Substance Abuse

Preparation of the Schedule of Expenditures of Federal Awards (SEFA)

1. Due to overlapping performance periods, in any given fiscal year, a state could be incurring expenditures under three different substance use block grants. However, these are individual grants with specific performance periods and therefore expenditures must not be commingled but rather reported separately to allow for a reconciliation between audited expenditures and expenditures self-reported by recipients in the SF-425, Federal Financial Report.
2. As described in Part 4, Social Services Block Grant (SSBG) program (Assistance Listing 93.667), III.A, "Activities Allowed or Unallowed," a state may transfer up to 10 percent of its annual allotment under SSBG to this and other specified block grant programs.

Amounts transferred into this program are subject to the requirements of this program when expended and should be included in the audit universe and total expenditures of this program when determining Type A programs. On the SEFA, the amounts transferred in should be shown as expenditures of this program when such amounts are expended.

(Source: 2025 OMB Compliance Supplement, Part 4, HHS, #93.959 Block Grants Prevention and Treatment of Substance Abuse)

Effective September 30, 2025, the Ohio Department of Mental Health and Addiction Services was renamed the Ohio Department of Behavioral Health (DBH). For entities with a fiscal year ending September 30, 2025 and subsequent, the Schedule of Expenditures of Federal Awards should indicate that the Ohio Department of Behavioral Health is the pass-through agency for awards with subgrant agreements from the Ohio Department of Mental Health and Addiction Services.