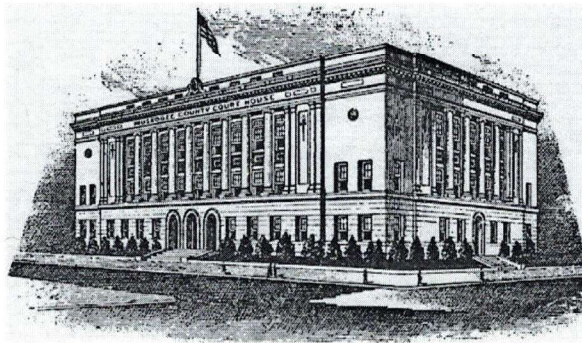


KEN DOKE
MUSKOGEE CO. DISTRICT 1

KEITH HYSLOP
MUSKOGEE CO. DISTRICT 2

KENNY PAYNE
MUSKOGEE CO. DISTRICT 3



POLLY IRVING
COUNTY CLERK



SHEILA SHAMBLIN
BOCC Executive Assistant

MUSKOGEE BOARD OF COUNTY COMMISSIONERS

P.O. BOX 2307 MUSKOGEE, OK 74402-2307 * PHONE (918)682-9601 * FAX (918) 684-1697

Email: hocc@readymuskogee.org - Website: www.muskogeecountygov.com

RESOLUTION NO. 2024-01

SUBJECT: Grant Accounting Procedures

WHEREAS, 19 OS § 339 charges the Board of County Commissioners with general financial supervision of county government finances;

WHEREAS, the county government is required to comply with the County and Municipal Subdivision Funds Act (62 OS § 331 *et seq.*) when appropriating county funds.

WHEREAS, 74 OS §§ 212.1 and 214 charges the State Auditor and Inspector with prescribing a uniform system of bookkeeping for use by all county officials, including adoption of Bulletin 2019-01 (March 29, 2019) establishing a mandatory standardized chart of accounts.

WHEREAS, the county routinely applies for and receives various grants from other units of government and requires accounting procedures to ensure the safety of county funds so received.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MUSKOGEE COUNTY AS FOLLOWS:

SECTION 1. POLICY. The Board of County Commissioners does hereby adopt the following procedures concerning grant accounting:

A. Direct Grants

1. All direct grants received by any and all departments, officers, and employees of the county government shall be presented to the Board of County Commissioners for acceptance.
2. Upon acceptance by the Board of County Commissioners, the County Treasurer's Office shall establish a distinct and separate grant cash fund with appropriate name to control all revenues received pursuant to the grant and shall assign appropriate account numbers to the same consistent with the

accounting procedures prescribed by the State Auditor and Inspector and as required by the relevant granting authority.

3. Upon the actual receipt of cash on hand and prior to the expenditure of any funds from the grant cash fund so created, the County Treasurer's Office shall present to the Board of County Commissioners a request for appropriation on State Auditor and Inspector Form 308. Following approval by the Board of County Commissioners, the County Clerk's Office shall present the same to the County Excise Board for approval.
4. Funds held in the grant cash fund so created shall be encumbered under the standard purchase order procedure required by the County Central Purchasing Act (19 OS § 1501 *et seq.*) as approved by the Board of County Commissioners.
5. Upon completion of the grant activity, the County Clerk's Office shall close the appropriate accounts associated with the grant cash fund and note the grant close out date.
6. Should any cash remain in a grant cash fund proposed to be closed out, the County Clerk's Office shall submit to the Board of County Commissioners a resolution setting forth all information regarding the cash fund to be close together with a request to transfer of the residual balance to the General Fund on State Auditor and Inspector Form 240. Following approval by the Board of County Commissioners, the County Clerk's Office shall present the same to the County Excise Board for approval.
7. Following approval of the transfer resolution, the County Treasurer's Office shall transfer the residual balance of the grant cash fund to the General Fund.

B. Reimbursement Grants Financed within Single Fund

1. All reimbursement grants received by any and all departments, officers, and employees of the county government to be financed within a single fund via intrafund transfer shall be presented to the Board of County Commissioners for acceptance.
2. Reimbursement grants to be financed within a single fund shall be limited to granting activities which the single fund could lawfully support.
3. Upon acceptance by the Board of County Commissioners, the County Treasurer's Office shall establish a project reimbursement account within an existing fund which will finance the proposed project and shall assign appropriate account numbers to the same consistent with the accounting procedures prescribed by the State Auditor and Inspector and as required by the relevant granting authority.
4. The County Treasurer's Office shall, with the consent of the county department or officer concerned with implementing the grant activity, present to the Board of County Commissioners a request an intrafund transfer of appropriations on State Auditor and Inspector Form 237 to transfer funds from within one or more accounts within the financing fund to the project reimbursement account of the financing fund. Upon approval by the Board of County Commissioners, the County Clerk's Office shall notify the County Exercise Board in writing of the approved transfer.
5. Funds held in the project reimbursement account shall be encumbered under the standard purchase order procedure required by the County Central

Purchasing Act (19 OS § 1501 *et seq.*) as approved by the Board of County Commissioners.

6. The county department or officer concerned with implementing the grant activity shall request money for reimbursement from the granting authority to cover any associated expenditures from the project reimbursement account.
7. Upon the actual receipt of cash on hand of the reimbursement, the County Treasurer's Office shall present to the Board of County Commissioners a request for appropriation on State Auditor and Inspector Form 308. Following approval by the Board of County Commissioners, the County Clerk's Office shall present the same to the County Excise Board for approval.
8. Upon completion of the grant activity, the County Clerk's Office shall submit to the Board of County Commissioners a resolution requesting to transfer the cash balance in the project reimbursement account to the financing fund on State Auditor and Inspector Form 237. Following approval by the Board of County Commissioners, the County Clerk's Office shall notify the County Excise Board in writing of the approved transfer.
9. Following approval of the transfer resolution, the County Treasurer's Office shall transfer the cash balance of the project reimbursement account to the financing fund. The County Clerk's Office shall then close the project reimbursement account and note the grant close out date.

C. Reimbursement Grants Financed by Interfund Loan

1. All reimbursement grants received by any and all departments, officers, and employees of the county government to be financed by interfund loan between two or more funds shall be presented to the Board of County Commissioners for acceptance.
2. Reimbursement grants to be financed by interfund loan between two or more funds need not be limited to granting activities which the financing fund could lawfully support.
3. Upon acceptance by the Board of County Commissioners, the County Treasurer's Office shall establish a distinct and separate grant cash fund with appropriate name to control all revenues received pursuant to the grant and shall assign appropriate account numbers to the same consistent with the accounting procedures prescribed by the State Auditor and Inspector and as required by the relevant granting authority.
4. The County Treasurer's Office shall present to the Board of County Commissioners a request for temporary transfers on State Auditor and Inspector Form 240 to transfer funds from within the financing fund to the grant cash fund. Following approval by the Board of County Commissioners, the County Clerk's Office shall present the same to the County Excise Board for approval.
5. Funds held in the project reimbursement account shall be encumbered under the standard purchase order procedure required by the County Central Purchasing Act (19 OS § 1501 *et seq.*) as approved by the Board of County Commissioners.
6. The county department or officer concerned with implementing the grant activity shall request money for reimbursement from the granting authority to cover any associated expenditures from the grant cash account.

7. Upon the actual receipt of cash on hand of the reimbursement, the County Treasurer's Office shall present to the Board of County Commissioners a request for appropriation on State Auditor and Inspector Form 308. Following approval by the Board of County Commissioners, the County Clerk's Office shall present the same to the County Excise Board for approval.
8. Prior to June 30 of the then current fiscal year or upon completion of the grant activity (whichever occurs first), the county department or officer concerned with implementing the grant activity must repay the interfund transfer associated with the grant cash account. The county department or officer concerned with implementing the grant activity, together with the County Treasurer's Office, shall present to the Board of County Commissioners a request for transfers of funds on State Auditor and Inspector Form 240 to transfer funds from the grant cash fund to the financing fund. Following approval by the Board of County Commissioners, the County Clerk's Office shall present the same to the County Excise Board for approval.
9. Prior to June 30 of the then current fiscal year or upon completion of the grant activity (whichever occurs first), the County Clerk's Office shall submit to the Board of County Commissioners a resolution requesting to transfer the cash balance in the project reimbursement account to the financing fund on State Auditor and Inspector Form 240. Following approval by the Board of County Commissioners, the County Clerk's Office shall present the same to the County Excise Board for approval.
10. Following approval of the transfer resolution, the County Treasurer's Office shall transfer the cash balance of the grant cash fund to the financing fund. The County Clerk's Office shall then close the grant cash fund and note the grant close out date.

SECTION 2. IMPLEMENTATION. All departments, officers, and employees of the county government shall take all appropriate measures within their authority to implement this resolution. Nothing in this resolution shall be construed to impair or otherwise affect the authority granted by law to a county department or officer. This resolution shall be implemented consistent with applicable law and subject to the availability of appropriations. This resolution is not intended to, and does not, create any right or benefit, substantive or procedural, enforceable at law or in equity by any party against the county, its departments, officers, employees, or agents, or any other person.

SECTION 3. REPEALER. All other resolutions and parts of other resolutions inconsistent or conflicting with any part of this resolution are hereby repealed to the extent of such inconsistency or conflict.

SECTION 4. SEVERABILITY. If any provision, paragraph, word, section or article of this resolution is invalidated by any court of competent jurisdiction, the remaining provisions, paragraphs, words, sections and chapters shall not be affected and shall continue in full force and effect.

SECTION 5. EFFECTIVE DATE. This resolution shall take effect immediately upon execution and shall remain in effect until amended or repealed.

PASSED AND APPROVED BY THE BOARD OF COUNTY COMMISSIONERS OF MUSKOGEE
COUNTY THIS 8 DAY OF Jan, 20 23.



ATTEST:

Polly Irving by [Signature]
Polly Irving, County Clerk

[Signature]
Ken Doke, Commissioner – District 1

[Signature]
Keith Hyslop, Commissioner – District 2

[Signature]
Kenny Payne, Commissioner – District 3

APPROVED AS TO FORM AND LEGALITY this 8 day of Jan,
20 24.

[Signature]
John Tyler Hammons, General Counsel