

St. Lucie County, Florida
Schedule of Expenditures of Federal Awards and State Projects
For the Fiscal Year Ended September 30, 2018

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Pass Through Entity Identifying Number	Expenditures	Transfers to subrecipients
FEDERAL AWARDS:					
US Department of Agriculture					
Direct Programs:					
Rural Business Development Grant (RBDG)	10.351	#461036748		\$ 129,753	
Rural Housing Preservation Grant (HPG)	10.433	HPG		1,353	
Total US Department of Agriculture				<u>131,106</u>	
US Department of Commerce					
Direct Programs:					
Economic Development Clusters					
Investments for Public Works and Economic Development Facilities	11.300	04-01-07042		725,636	
Total Economic Development Clusters:				<u>725,636</u>	
Total US Department of Commerce				<u>725,636</u>	
US Department of Health and Human Services					
Indirect Programs:					
Passed Through the Florida Department of Economic Opportunity					
Community Services Block Grant	93.569	17SB-0D-12-00-01-023	O72215403	338,334	
Passed Through the Florida Department of Revenue					
Child Support Enforcement	93.563	COC56	36991959	392,108	
Total US Department of Health and Human Services				<u>730,442</u>	
US Department of Homeland Security					
Indirect Programs:					
Passed Through the Florida Division of Emergency Management					
Emergency Management Performance Grants	97.042	18-FG-7A-10-66-01-109 19-FG-AF-10-66-01-107	O72215403 O72215403	96,483 24,271	
Total Program:				<u>120,754</u>	
Passed Through the Florida Division of Emergency Management					
Homeland Security Grant Program	97.067	17-DS-V4-10-66-01-379 18-DS-X1-10-66-01-330	O72215403 O72215403	18,229 58	
Passed Through Volunteer Florida					
Homeland Security Grant Program	97.067	CERT 2017-2018	O72215403	6,799	
Total Program:				<u>25,086</u>	
Total US Department of Homeland Security				<u>145,840</u>	
US Department of Housing and Urban Development					
Direct Programs:					
Continuum of Care Program	14.267	FL0419L4H091601 FL0397L4H091606 FL0310L4H091608 FL0419L48091702 FL0419L4H091702 FL0310L4H091709		69,225 123,939 118,510 14,497 24,824 27,017	
Total Program:				<u>378,012</u>	
Home Investment Partnerships Program	14.239	M14-DC-120234 M15-DC-120234 M16-DC-120234 M17-DC-120234		16,592 103,258 158,496 19,640	
Total Program:				<u>297,986</u>	
Indirect Programs:					
Passed Through Florida Department of Economic Opportunity					
Community Development Block Grants/State's Program	14.228	18DB-OM-10-66-01-H 01	O72215403	10,783	
Total US Department of Housing and Urban Development				<u>686,781</u>	

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Pass Through Entity Identifying Number	Expenditures	Transfers to Subrecipients
US Department of the Interior - Fish and Wildlife					
Indirect Programs:					
Passed Through Florida Department of Environmental Protection					
Outdoor Recreation-Acquisition, Development and Planning	15.916	WCF#12-00618	CMM60	<u>62,551</u>	
Total US Department of the Interior - Fish and Wildlife				<u>62,551</u>	
US Department of Justice					
Direct Programs:					
Victims of Crimes Act	16.575	VOCA-2017-SLSO-0030		55,942	
State Criminal Alien Assistance Program	16.606	2016-AP-BX-0450		55,364	55,364
DNA Backlog Reduction Program	16.741	2016-DN-BX-0065		198,841	
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2016-CD-BX-0030 2017-CD-BX-0010		6,309 <u>11,938</u>	
Total Program:				<u>18,247</u>	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0606	O72215403	29,875	29,875
Indirect Programs:					
Passed Through Florida Department of Law Enforcement					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-DJ-BX-0743	O72215403	<u>27,112</u>	<u>27,112</u>
Total US Department of Justice				<u>385,381</u>	<u>112,351</u>
US Department of Transportation					
Direct Programs:					
Federal Transit Cluster					
Federal Transit Capital Investment Grants	20.500	FL-04-0176-00		17,459	17,459
Federal Transit - Formula Grants	20.507	FL-90-X765-00 FL-90-X793-00 FL-90-X846-00 FL-90-X866-00 FL-2017-012-00 FL-2018-010-00 FL-2018-054-00		6,240 2,774 85,900 90,630 911,016 483,071 <u>134,502</u>	2,774 1,685 42,827 860,686 309,442 <u>134,502</u>
Total Program:				1,714,133	1,351,916
Bus and Facilities Formula Program	20.526	FL-2017-043-00		<u>4,095</u>	
Total Federal Transit Clusters:				<u>1,735,687</u>	<u>1,369,375</u>
Federal Aviation Administration					
Airport Improvement Program	20.106	3-12-0023-035-2016		373,828	
Transit Services Programs Cluster:					
New Freedom Program	20.521	FL-57-X046-00		5,737	
Indirect Programs:					
Enhanced Mobility of Seniors and Individuals with Disabilities					
Total Transit Services Programs Cluster:	20.513	G0N76 FL2016-064-0	O72215403	<u>74,973</u>	
				<u>80,710</u>	

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Pass Through Entity Identifying Number	Expenditures	Transfers to Subrecipients
US Department of Transportation - Continued Indirect Programs: Highway Planning and Construction Cluster: Passed through the Florida Department of Transportation Highway Planning and Construction Total Highway Planning and Construction Cluster:	20.205	GOC98 PL-0311(54)	O72215403	<u>594,595</u> <u>594,595</u>	
Passed through the Florida Department of Transportation Non-metropolitan Planning and Research	20.505	GO358	O72215403	108,048	
Formula Grants for Rural Areas	20.509	ARR39	O72215403	<u>61,886</u>	<u>61,886</u>
Total US Department of Transportation				<u>2,954,754</u>	<u>1,431,261</u>
US Department of Veterans Affairs Indirect Programs: Passed Through Treasure Coast Homeless Services VA Supportive Services for Veteran Families Program	64.033	14-FL-322 2017-2018	C16-12-636	<u>66,083</u>	
Total US Department of Veterans Affairs				<u>66,083</u>	
US Election Assistance Commission Indirect Programs: Passed Through Florida Department of State Help America Vote Act Requirements Payments	90.401	2015-2016-0001-STL	Unable to Locate	<u>74,819</u>	
Total US Election Assistance Commission				<u>74,819</u>	
US Environmental Protection Agency Indirect Programs: Passed Through the Indian River Lagoon Council National Estuary Program	66.456	01-1871 IRL2016-014	GL01-1814 GL01-1814	56,617 <u>200,000</u>	
Total Program:				<u>256,617</u>	
Total US Environmental Protection Agency				<u>256,617</u>	
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 6,220,010</u>	<u>\$ 1,543,612</u>

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Pass Through Entity Identifying Number	Expenditures	Transfers to Subrecipients
STATE PROJECTS:					
Florida Department of Environmental Protection					
Direct Programs:					
Beach Management Funding Assistance Program	37.003	15SL3		24,040	
		16SL1		163,930	
		13SL2		5,156	
		16SL3		145,291	
		17SL1		65,573	
Total Program:				<u>403,990</u>	
Florida Recreation Development Assistance Program	37.017	A7053		1,728	
Statewide Surface Water Restoration and Wastewater Projects	37.039	LP56020		<u>156,417</u>	
Total Florida Department of Environmental Protection				<u>562,135</u>	
Florida Department of Health - Bureau of EMS					
Direct Programs:					
County Grant Awards	64.005	C6059		48,223	48,223
Total Florida Department of Health - Bureau of EMS				<u>48,223</u>	<u>48,223</u>
Florida Department of Law Enforcement					
Direct Programs:					
Statewide Criminal Analysis Laboratory System	71.002	CL001		171,940	
Total Florida Department of Law Enforcement				<u>171,940</u>	
Florida Department of State and Secretary of State					
Direct Programs:					
State Aid to Libraries	45.030	17-ST-73		3,690	
		18-ST-73		105,166	
Total Program:				<u>108,856</u>	
Total Florida Department of State and Secretary of State				<u>108,856</u>	
Florida Department of Transportation					
Direct Programs:					
Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program	55.001	G0M93		554,262	
		G0N91		75,282	
		G0Y42		5,017	
		G0X62		174,590	
Total Program:				<u>809,151</u>	
Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002	G0N97		19,587	
Aviation Development Grants	55.004	AR084		414,821	
		AQW02		118,427	
		AR132		60,884	
		ARV04		375,446	
		G0415		224,318	
		G0150		170,870	
		G0807		19,583	
		G0E93		209,247	
		G0B99		150,000	
		ARY08		19,440	
		G0328		3,352	
		G0L69		32,000	
Total Program:				<u>1,798,388</u>	
Seaport Grants	55.005	G0678		16,777	
		G0034		22,426	
		G0035		21,264	
Total Program:				<u>60,467</u>	

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Pass Through Entity Identifying Number	Expenditures	Transfers to Subrecipients
Florida Department of Transportation - Continued					
County Incentive Grant Programs	55.008	G0C99		1,897,931	
Public Transit Block Grant Program	55.010	ARR44		543,838	543,838
Public Transit Service Development Program	55.012	APR83 ARZ25 G0089		74,746 338 139,000	74,746 139,000
Total Program:				<u>214,084</u>	<u>213,746</u>
Intermodal Development Program	55.014	AQK84		834,284	
Transportation Regional Incentive Program	55.026	G0C99		1,897,931	
Total Florida Department of Transportation				<u>8,075,662</u>	<u>757,584</u>
Florida Executive Office of the Governor					
Direct Programs:					
Emergency Management Programs	31.063	18-BG-W9-10-66-01-110 19-BG-21-10-66-01-117		102,860 29,022	
Total Program:				<u>131,882</u>	
Hurricane Loss Mitigation Program	31.066	18HL-AG-10-66-01-006		215,713	
Total Florida Executive Office of the Governor				<u>347,595</u>	
Florida Fish and Wildlife Conservation Commission					
Direct Programs:					
Artificial Reef Grants Program	77.007	FWC-16145 FWC-17019		37,052 30,000	
Total Program:				<u>67,052</u>	
Total Florida Fish and Wildlife Conservation Commission				<u>67,052</u>	
Florida Housing Finance Corporation					
Direct Programs:					
State Housing Initiative Partnership (SHIP) Program	40.901	SHIP FY 2016/2017 SHIP FY 2017/2018		141,873 54,142	
Total Program:				<u>196,015</u>	
Total Florida Housing Finance Corporation				<u>196,015</u>	
TOTAL EXPENDITURES OF STATE PROJECTS				<u>\$ 9,577,478</u>	<u>\$ 805,807</u>

St. Lucie County, Florida
Notes to Schedule of Expenditures of Federal Awards and State Projects
Year Ended September 30, 2018

1. Bases of Presentation

The accompanying Schedule of Expenditures of Federal Awards and State Projects (the "Schedule") includes the federal award and state project activity of St. Lucie County, Florida under programs of the federal government for the year ended September 30, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, *Rules of the Auditor General*. Because the Schedule presents only a selected portion of the operations of St. Lucie County, Florida, it is not intended to and does not present the financial position, changes in net position, or cash flows of St. Lucie County, Florida.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported using the modified accrual basis of accounting. The modified accrual basis of accounting recognizes revenues when they become measurable and available as net current assets and expenditures when the related fund liability is incurred. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

St. Lucie County, Florida has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

3. Program Clusters

The Uniform Guidance defines a cluster of programs as a grouping of closely related programs that share common compliance requirements. According to this definition, similar programs deemed to be a cluster of programs are tested accordingly.

4. Contingency

The grant revenue amounts received are subject to audit and adjustment. If any expenditures are disallowed by the grantor agencies as a result of such an audit, any claim for reimbursement to the grantor agencies would become a liability of St. Lucie County, Florida. In the opinion of management, all grant expenditures are in compliance with the terms of the grant agreements and applicable federal and state laws and regulations.

St. Lucie County, Florida
Notes to Schedule of Expenditures of Federal Awards and State Projects
Year Ended September 30, 2018

5. Program Income

The federal expenditures presented in the Schedule of Expenditures of Federal Awards (SEFA) for St. Lucie County, Florida, do not include expenditures funded by program income. The following schedule shows total grant-related expenditures and their funding source (federal, program income, or general fund match) for HUD grants, as these are the only grants with program income:

Program or Cluster Title	Federal CFDA Number	Federal Expenditures	Total Expenditures
Community Development Block Grants/Entitlement			
Grants - Neighborhood Stabilization Program			
Federal Expenditures reported on SEFA	14.228	\$ 10,783	10,783
Plus Expenditures funded by Program Income			<u>86,725</u>
Total Grant-Related Expenditures			<u>\$ 97,508</u>
Home Investment Partnership Program			
Federal Expenditures reported on SEFA	14.239	\$ 297,986	297,986
Plus Expenditures funded by Program Income			<u>58,072</u>
Total Grant-Related Expenditures			<u>\$ 356,058</u>

Program or Cluster Title	STATE CSFA Number	State Expenditures	Total Expenditures
State Housing Initiative (SHIP) Program			
State Expenditures reported on SEFA	40.901	\$ 196,015	196,015
Plus Expenditures funded by Program Income			<u>24,118</u>
Total Grant Related Expenditures			<u>\$ 220,133</u>