



REPORT ON FEDERAL AWARDS
(with Independent Auditor's Reports)

Year Ended December 31, 2021

ST. LOUIS COUNTY, MISSOURI
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**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Members of the St. Louis County Council and
the Honorable Sam Page, County Executive
St. Louis County, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **ST. LOUIS COUNTY, MISSOURI** (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated June 29, 2022. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component units, as described in our report on the County’s financial statements. This report does not include the results of the other auditors’ testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Productive Living Board for St. Louis County Citizens with Developmental Disabilities, which is a discretely presented component unit, were not audited in accordance with *Government Auditing Standards*.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County’s internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sikich LLP

St. Louis, Missouri
June 29, 2022

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE, AND REPORT ON SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Members of the St. Louis County Council and
the Honorable Sam Page, County Executive
St. Louis County, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **ST. LOUIS COUNTY, MISSOURI'S** (the County) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the St. Louis Economic Development Partnership which expended \$7,524,551 in federal awards during its fiscal year ended September 30, 2021, which is not included in the County's schedule of expenditures of federal awards during the year ended December 31, 2021. Our audit, described below, did not include the operations of the St. Louis Economic Development Partnership because this component unit engaged other auditors to perform their audit.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit 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). Our responsibilities under those standards and the Uniform Guidance are further describes in the Auditor's Responsibility for the Auditor Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 29, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich LLP

St. Louis, Missouri

September 28, 2022 (Except for our Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance which is dated June 29, 2022)

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2021

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN Number	Total Federal Expenditures	Passed-Through To Subrecipients
United States Department of Agriculture						
Child Nutrition Cluster						
School Breakfast Program	N/A	School Breakfast Program	29-189-20137-00-2	10.553	\$ 9,067	\$ -
National School Lunch Program	N/A	National School Lunch Program	29-189-20137-00-2	10.555	14,443	-
Total Child Nutrition Cluster					<u>23,510</u>	<u>-</u>
Special Supplemental Nutrition Program for Women, Infants, and Children	Missouri Department of Health and Senior Services	WIC Suppl. Food Program-9/21	ERS04521104	10.557	813,389	-
	Missouri Department of Health and Senior Services	WIC Suppl. Food Program-9/22	ERS04522104	10.557	90,619	-
	Missouri Department of Health and Senior Services	WIC Suppl. Food Voucher Program	ERS04522104	10.557	<u>3,718,954</u>	<u>-</u>
Total Special Supplemental Nutrition Program For Women, Infants, And Children					<u>4,622,962</u>	<u>-</u>
Child and Adult Care Food Program	Missouri Department of Health and Senior Services	Child and Adult Care Food Program-Weinman Shelter	ERS46112480	10.558	<u>9,671</u>	<u>-</u>
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Missouri Department of Social Services	DWD TANF SkillUp Marketing-6/21	AOC20380057	10.561	<u>10,000</u>	<u>10,000</u>
Total United States Department Of Agriculture					<u>4,666,143</u>	<u>10,000</u>
United States Department of Housing and Urban Development						
Community Development Block Grants/Entitlement Grants Cluster						
	N/A	CD Phase XXXXII	B-16-UC-29-0001	14.218	40,596	40,596
	N/A	CD Phase XXXXIII	B-17-UC-29-0001	14.218	107,327	107,327
	N/A	CD Phase XXXXIV	B-18-UC-29-0001	14.218	437,909	417,079
	N/A	CD Phase XXXXV	B-19-UC-29-0001	14.218	1,522,773	1,261,900
	N/A	CD Phase XXXXVI	B-20-UC-29-0001	14.218	1,105,095	232,683
	N/A	CD Phase XXXXVI	B-21-UC-29-0001	14.218	69,931	69,931
	N/A	COVID-19 Community Development Grant	B-20-UW-29-0001	14.218	196,430	196,430
	N/A	CDBG Disaster Recovery PZ 2015	B-15-UC-29-2001	14.218	<u>24,617</u>	<u>3,564</u>
Total Community Development Block Grants/Entitlement Grants Cluster					<u>3,504,678</u>	<u>2,329,510</u>
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Missouri Department of Higher Education and Workforce Development	MO Neighborhood Stabilization Program-2009	2008-DN-18,2008-DN-306	14.228	<u>60,125</u>	<u>60,125</u>

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2021

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN Number	Total Federal Expenditures	Passed-Through To Subrecipients
United States Department of Housing and Urban Development (Continued)						
Emergency Solutions Grants Program	N/A	CD Emergency Shelter 2019	E-19-UC-29-0001	14.231	208,833	180,444
	N/A	CD Emergency Shelter 2020	E-20-UC-29-0001	14.231	239,579	202,047
	N/A	COVID-19 Emergency Shelter 2020-Cares Act Funding 1,2	E-20-UW-29-001	14.231	400,127	340,797
	Missouri Department of Social Services	TANF-Emergency Shelter Funding -6/21	PG941900049	14.231	13,951	-
Total Emergency Solutions Grants Programs					<u>862,490</u>	<u>723,288</u>
HOME Investment Partnership Program	N/A	CD Home Investment Partnership Program-2017	M-17-DC-29-0200	14.239	466,956	-
	N/A	CD Home Investment Partnership Program-2018	M-18-DC-29-0200	14.239	273,322	273,322
	N/A	CD Home Investment Partnership Program-2019	M-19-DC-29-0200	14.239	1,077,131	980,990
	N/A	CD Home Investment Partnership Program-2020	M-20-DC-29-0200	14.239	229,002	-
	N/A	CD Home Investment Partnership Program-2016	M-16-DC-29-0200	14.239	42,090	42,090
Total Home Investment Partnerships Program					<u>2,088,501</u>	<u>1,296,402</u>
Community Development Block Grants-Section 108 Loan Guarantees	N/A	CD-Section 108 Loan Program	B-14-UC-29-0001	14.248	985,423	985,423
Continuum of Care Program	N/A	HUD-Continuum of Care FY16	MO0227L7E001600,MO0143L7E001603,MO0003L7E001608,MO0106L7E001606,MO0226L7E001600	14.267	102,275	102,275
	N/A	HUD-Continuum of Care FY20	N/A	14.267	1,425	1,425
	N/A	HUD-Continuum of Care FY19	MO0003L7E001911,MO0106L7E001909,MO0143L7E001906,MO0227L7E001900,MO0227L7E001903,MO0248L7E001902,MO0304L7E001900,MO0305L7E001900	14.267	910,847	674,940
Total Continuum Of Care Program					<u>1,014,547</u>	<u>778,640</u>
Lead-Based Paint Hazard Control in Privately-Owned Housing	N/A	Lead Based Paint Grant-2022	MOLHB0684-18	14.900	130,188	-
Total United States Department Of Housing And Urban Development					<u>8,645,952</u>	<u>6,173,388</u>

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2021

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN Number	Total Federal Expenditures	Passed-Through To Subrecipients
United States Department of Justice						
Office on Violence Against Women Special Projects	N/A	Domestic Violence Mentor Court-9/22	N/A	16.029	25,158	-
Coronavirus Emergency Supplemental Funding Program	N/A	COVID-19-St. Louis County Coronavirus Emergency Response	2020-VD-BX-1164	16.034	62,820	-
Services for Trafficking Victims	N/A	DOJ Anti-Human Trafficking-9/21	2018-VT-BX-K082	16.320	242,306	83,956
Crime Victim Assistance	Missouri Department of Social Services	Victims of Crime Act-Weinman Shelter,3/22	ER130200094	16.575	264,623	-
	Missouri Department of Social Services	Domestic Violence Shelter-Victim of Crime Act-Weinman Shelter 3/22	ER13021DV50	16.575	15,644	-
	Missouri Department of Social Services	Victims of Crime Act-9/21	ER130200095	16.575	58,612	-
Total Crime Victim Assistance					338,879	-
Drug Court Discretionary Grant Program	N/A	Bureau of Justice Assistance-09/22	2019-MU-BX-0083	16.585	20,094	-
Violence Against Women Formula Grants	Missouri Department of Public Safety	Stop Violence Against Women-12/21	2020-VAWA-047	16.588	19,338	-
	Missouri Department of Public Safety	STOP Domestic Violence Against Women-12/21	2020-VAWA-07	16.588	134,810	-
Total Violence Against Women Formula Grants					154,148	-
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	N/A	St. Louis Regional Domestic Violence Prevention Team	2016-WE-AX-0028	16.590	359,381	198,248
Residential Substance Abuse Treatment for State Prisoners	Missouri Department of Public Safety	Choices, Drug and Alcohol Treatment-9/21	2020-RSAT-002	16.593	57,681	-
	Missouri Department of Public Safety	Choices, Drug and Alcohol Treatment-6/22	2020-JR-BX-0005	16.593	1,500	-
Total Residential Substance Abuse Treatment For State Prisoners					59,181	-
Public Safety Partnership and Community Policing Grants	N/A	COPS Peer Support Project-08/22	2020MHWXK028	16.710	5,000	-
Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking, or Sexual Assault	Missouri Department of Social Services	TANF-Domestic Violence Funding -6/21	PG941900049	16.736	7,671	-
Edward Byrne Memorial Justice Assistance Grant Program	N/A	DOJ-JAG Mobile Data Terminals-9/22	2019-DJ-BX-0603	16.738	116,523	-
	Missouri Department of Public Safety	Drug Task Force MJTF-6/21	2019-MU-BX-0110	16.738	87,588	-
	Missouri Department of Public Safety	Drug Task Force MJTF-6/22	2020-MU-BX-0059	16.738	87,781	-
	N/A	Byrne CARE Project-9/23	2020-WY-BX-0010	16.738	44,090	-
Total Edward Byrne Memorial Justice Assistance Grant Program					335,982	-

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2021

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN Number	Total Federal Expenditures	Passed-Through To Subrecipients
United States Department of Justice (Continued)						
DNA Backlog Reduction Program	N/A	DNA Backlog Reduction Program-12/21	2019-DN-BX-0010	16.741	36,014	-
	N/A	DNA Backlog Reduction Program-9/22	2020-DN-BX-0074	16.741	104,320	-
Total DNA Backlog Reduction Program					<u>140,334</u>	<u>-</u>
Paul Coverdell Forensic Sciences Improvement Grant Program	Missouri Department of Public Safety	Paul Coverdell Forensic Sciences Improvement 9/22	2020-CD-BX-0058	16.742	203,275	-
	Missouri Department of Public Safety	Paul Coverdell Forensic Sciences Improvement 6/22	2020-CD-BX-0032	16.742	29,637	-
Total Paul Coverdell Forensic Sciences Improvement Grant Program					<u>232,912</u>	<u>-</u>
Harold Rogers Prescription Drug Monitoring Program	N/A	St. Louis County Data Driven Response to Prescription Drug Misuse-9/18	2017-PM-BX-K024	16.754	45,737	-
	N/A	Category 3, Prescription Drug Monitoring Program	2019-PM-BX-0010	16.754	472,437	293,303
Total Harold Rogers Prescription Drug Monitoring Program					<u>518,174</u>	<u>293,303</u>
Second Chance Act Reentry Initiative	N/A	Smart Supervision St. Louis County Probation Violator Program-12/21	2017-SM-BX-0003	16.812	274,948	-
Byrne Criminal Justice Innovation Program	N/A	Castle Point Neighborhood Revitalization and Fear Reduction 09/22	2017-AJ-BX-0003	16.817	286,733	71,898
Justice Reinvestment Initiative	N/A	Juvenile Transition Program-9/23	2020-ZB-BX-0008	16.827	60,984	-
	Missouri Department of Corrections	Process Evaluation of 21st Circuit Mental Health Court-08/21	20-SA-161-2814-5	16.827	4,802	-
Total Justice Reinvestment Initiative					<u>65,786</u>	<u>-</u>
Comprehensive Opioid Abuse Site-Based Program	N/A	Category 1, Law Enforcement Assisted Diversion	2019-AR-BX-K004	16.838	255,031	-
Equitable Sharing Program	N/A	Federal Asset Sharing-Justice Department	M00950000	16.922	742,836	-
Total United States Department Of Justice					<u>4,127,374</u>	<u>647,405</u>

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2021

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN Number	Total Federal Expenditures	Passed-Through To Subrecipients
United States Department of Labor						
Workforce Innovation and Opportunity Act (WIOA) Cluster						
WIA Adult Program	Missouri Department of Higher Education and Workforce Development	WIOA Title 1B-Adult PY19	10-13-13-19	17.258	62,398	-
	Missouri Department of Higher Education and Workforce Development	WIOA Title 1B-Adult PY20	10-13-13-20	17.258	1,411,600	515,835
	Missouri Department of Higher Education and Workforce Development	WIOA Title 1B-Adult PY21	N/A	17.258	26,207	26,207
Total WIA Adult Program					<u>1,500,205</u>	<u>542,042</u>
WIA Youth Activities	Missouri Department of Higher Education and Workforce Development	WIOA Title 1B-Youth PY19	10-13-13-19	17.259	119,403	-
	Missouri Department of Higher Education and Workforce Development	WIOA Title 1B-Youth PY20	10-13-13-20	17.259	1,366,350	1,032,429
	Missouri Department of Higher Education and Workforce Development	WIA Title 1B-Dislocated Worker FY '20 state set aside-local CEO position-2020	10-13-13-20,AA-34778-20-55-A-29	17.259	18,597	-
	Missouri Department of Higher Education and Workforce Development	WIA Title 1B-Dislocated Worker FY '20 state set aside-local CEO position-2021	10-13-13-21,AA-36329-21-55-A-29	17.259	2,994	-
Total WIA Youth Activities					<u>1,507,344</u>	<u>1,032,429</u>
WIOA Dislocated Worker Formula Grants	Missouri Department of Higher Education and Workforce Development	WIOA Title 1B-Dislocated Worker-PY19	10-13-13-19	17.278	477,670	115,622
	Missouri Department of Higher Education and Workforce Development	WIOA Title 1B-Dislocated Worker-PY20	10-13-13-20	17.278	1,040,080	348,689
Total WIOA Dislocated Worker Formula Grants					<u>1,517,750</u>	<u>464,311</u>
Total WIOA Cluster					<u>4,525,299</u>	<u>2,038,782</u>
WIOA National Dislocated Worker Grants/ WIA National Emergency Grants	Missouri Department of Higher Education and Workforce Development	COVID-19-Covid National Dislocated Worker-06/22	10-13-13-20	17.277	6,500	-
Total United States Department Of Labor					<u>4,531,799</u>	<u>2,038,782</u>

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2021

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN Number	Total Federal Expenditures	Passed-Through To Subrecipients
United States Department of Transportation						
Airport Improvement Program	Missouri Department of Highway and Transportation	Rehabilitation of Taxiway Alpha Pavement-Design Phase	20-113A-1	20.106	31,494	-
	Missouri Department of Highway and Transportation	New Property Acquisition Parcel A (Steiner)-federal portion	21-113A-2	20.106	479,284	-
Total Airport Improvement Program					510,778	-
Highway Planning and Construction Cluster	Missouri Department of Highway and Transportation	Highway Planning and Construction	BR-NBIS(625)	20.205	25,018	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	BRM-5526(641)	20.205	29,345	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	BRO-BO96(3)	20.205	842,907	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	BRO-BO96(004)	20.205	75,370	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	BRO-BO96 (005)	20.205	138,487	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	BRO-BO96 (006)	20.205	70,600	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	BRO-BO96(007)	20.205	77,124	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	COMAQ-4900(641)	20.205	1,520	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	CMAQ-9901(638)	20.205	200	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	CMAQ-9901(647)	20.205	42,506	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-4900(634)	20.205	20,205	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-4900(639)	20.205	121,554	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-4900(640)	20.205	151,694	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-4901(642)	20.205	122,276	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-4901(643)	20.205	70,952	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-5522(614)	20.205	364,924	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-5537(621)	20.205	881,733	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-5558(610)	20.205	50,942	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-5561(609)	20.205	28,398	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-5574(606)	20.205	80,368	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-5595(617)	20.205	27,643	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-5606(606)	20.205	23,666	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-5608(606)	20.205	32,380	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-5613(607)	20.205	7,156	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-5627(602)	20.205	39,564	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-9901(637)	20.205	491,711	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-9901(638)	20.205	28,250	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-9901(639)	20.205	139,588	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	TAP-4900(638)	20.205	359,902	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	TAP-5443(601)	20.205	571,437	-
	Missouri Department of Highway and Transportation	Work Zone Enforcement Grants	21-FWZE-K-008	20.205	258,478	-
	Missouri Department of Highway and Transportation	Work Zone Enforcement Grants	22-FWZE-M-008	20.205	94,036	-
Total Highway Planning And Construction Cluster					5,269,934	-

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2021

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN Number	Total Federal Expenditures	Passed-Through To Subrecipients
United States Department of Transportation (Continued)						
FMCSA Cluster						
Motor Carrier Safety Assistance	Missouri Department of Highway and Transportation	MODOT-Motor Carrier Safety Assist. Prog.-9/19	18-CMV-MC-005	20.218	287	-
	Missouri Department of Highway and Transportation	MODOT-Motor Carrier Safety Assist. Prog.-9/21	20-CMV-MC-003	20.218	668,951	-
	Missouri Department of Highway and Transportation	MODOT-Motor Carrier Safety Assist. Prog.-9/22	21-CMV-MC-006	20.218	226,090	-
Total Motor Carrier Safety Assistance					895,328	-
Alcohol Open Container Requirements						
	Missouri Department of Highway and Transportation	State-wide 405 Impaired Driving	21-M5HVE-03-005	20.607	6,894	-
	Missouri Department of Highway and Transportation	State-wide 405 Impaired Driving	21-154-AL-019	20.607	1,191	-
	Missouri Department of Highway and Transportation	MODOT DWI Saturation Enforcement-9/21	21-154-AL-130	20.607	21,343	-
	Missouri Department of Highway and Transportation	MODOT DWI Saturation Enforcement-9/22	22-154-AL-120	20.607	6,957	-
Total Alcohol Open Container Requirements					36,385	-
Total FMCSA Cluster					931,713	-
Highway Safety Cluster						
State and Community Highway Safety	Missouri Department of Highway and Transportation	Hazardous Moving Violation	21-PT-02-027	20.600	2,896	-
	Missouri Department of Highway and Transportation	Highway Safety Team-9/21	21-PT-02-128	20.600	260,882	-
	Missouri Department of Highway and Transportation	Highway Safety Team-9/22	22-PT-02-136	20.600	72,032	-
Total State And Community Highway Safety					335,810	-
National Priority Safety Programs						
	Missouri Department of Highway and Transportation	MODOT-Occupant Protection Enforcement-09/21	21-M2HVE-05-030	20.616	27,027	-
	Missouri Department of Highway and Transportation	MODOT-Occupant Protection Enforcement-09/22	22-M2HVE-05-028	20.616	8,671	-
	Missouri Department of Highway and Transportation	MODOT Dedicated DWI Enforcement-9/21	21-M5HVE-03-025	20.616	132,204	-
	Missouri Department of Highway and Transportation	MODOT Dedicated DWI Enforcement-9/22	22-MSHVE-03-029	20.616	20,747	-
Total National Priority Safety Programs					188,649	-
Total Highway Safety Cluster					524,459	-
Total United States Department Of Transportation					7,236,884	-

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2021

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN Number	Total Federal Expenditures	Passed-Through To Subrecipients
United States Department of the Treasury						
Federal Equitable Sharing	N/A	Federal Asset Sharing-Treasury Department	M00950000	21.016	498,471	-
Coronavirus Relief Fund	N/A	COVID-19-Coronavirus Aid, Relief, and Economic Security Act	N/A	21.019*	38,339,166	26,228,699
	N/A	COVID-19-Coronavirus Aid, Relief, and Economic Security Act-Presumption Wages	N/A	21.019*	33,400,000	-
	Missouri Department of Health and Senior Services	COVID-19-Enhancing Laboratory Capacity-12/22	DH210049538	21.019*	228,844	-
Total Coronavirus Relief Fund					<u>71,968,010</u>	<u>26,228,699</u>
Emergency Rental Assistance Program	N/A	COVID-19-Coronavirus Aid, Relief, and Economic Security Act	N/A	21.023*	28,908,273	-
Coronavirus State and Local Fiscal Recovery Funds	N/A	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	N/A	21.027*	647,508	-
	N/A	COVID-19 Coronavirus State and Local Fiscal Recovery Funds-Revenue replacement/loss	N/A	21.027*	80,000,000	-
Total Coronavirus State and Local Fiscal Recovery Funds					<u>80,647,508</u>	<u>-</u>
Total United States Department Of The Treasury					<u>182,022,262</u>	<u>26,228,699</u>
United States Environmental Protection Agency						
Air Pollution Control Program Support	Missouri Department of Natural Resources	Public Drinking Water Program-6/23	AOC8000018	66.001	233,099	-
United States Department of Health and Human Services						
Public Health Emergency Preparedness (EPP)	Missouri Department of Health and Senior Services	Emergency Planning & Preparedness (Cities Readiness Initiative)-6/21	DH210048691	93.069	12,254	-
	Missouri Department of Health and Senior Services	Emergency Planning & Preparedness (Cities Readiness Initiative)-6/22	DH210048691	93.069	6,707	-
Total Public Health Emergency Preparedness (EPP)					<u>18,961</u>	<u>-</u>
Preparedness (PHEP) Aligned Cooperative Agreements	Missouri Department of Health and Senior Services	Emergency Planning & Preparedness-6/21	DH210048570	93.069	91,863	-
	Missouri Department of Health and Senior Services	Emergency Planning & Preparedness-6/22	DH210048570	93.069	162,841	-
Total Preparedness (PHEP) Aligned Cooperative Agreements					<u>254,704</u>	<u>-</u>
Total EPP And PHEP					<u>273,665</u>	<u>-</u>

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2021

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN Number	Total Federal Expenditures	Passed-Through To Subrecipients
United States Department of Health and Human Services (Continued)						
Environmental Public Health and Emergency Response	Missouri Department of Health and Senior Services	Home Asthma Assessments and Education-08/21	KQ200048041	93.070	5,052	-
Food and Drug Administration-Research	N/A	HACCP Training & Exam-12/21	G-SP-2010-08853	93.103	3,000	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	Missouri Department of Health and Senior Services	Tuberculosis Outreach-12/18	AOC17380090	93.116	3,948	-
	Missouri Department of Health and Senior Services	Tuberculosis Outreach-12/20	DH200048262	93.116	6,553	-
	Missouri Department of Health and Senior Services	Tuberculosis Outreach-12/21	DH200048262	93.116	61,729	-
Total Project Grants And Cooperative Agreements For Tuberculosis Control Programs					72,230	-
Injury Prevention and Control Research and State and Community Based Programs	Missouri Department of Health and Senior Services	Violent Death and Overdose Death Surveillance	DH170018007,KQ200047837	93.136	14,280	-
	Missouri Department of Health and Senior Services	Overdose to Action-08/20	DH200048358	93.136	1,300	-
	Missouri Department of Health and Senior Services	Overdose to Action-08/21	DH200048358	93.136	173,400	-
	Missouri Department of Health and Senior Services	Overdose to Action-08/22	DH200048358	93.136	63,783	-
Total Injury Prevention And Control Research And State And Community Based Programs					252,763	-
Family Planning Services	Missouri Family Health Council	Family Planning 3/21	FPHPA006455	93.217	26,066	-
	Missouri Family Health Council	Family Planning 3/22	FPHPA006455	93.217	111,229	-
Total Family Planning Services					137,295	-
Substance Abuse and Mental Health Services, Projects of Regional and National Significance	N/A	ReCAST Program-12/21	5H79SM063523-05	93.243	918,451	-
	Missouri Department of Mental Health	First Responders-Comprehensive Addiction and Recovery Act for Missouri	H79T1082515	93.243	17,969	-
Total Projects Of Regional And And National Significance					936,420	-
Immunization Cooperative Agreements	Missouri Department of Health and Senior Services	COVID-19 and Adult Vaccination Supplemental	DH220049866	93.268	999	-
	Missouri Department of Health and Senior Services	COVID -19 Regional Covid-19 Vaccine Efforts-6/21	DH210049665	93.268	19,861	-
	Missouri Department of Health and Senior Services	COVID -19 Regional Covid-19 Vaccine Efforts-6/22	DH210049665	93.268	10,890	-
	Missouri Department of Health and Senior Services	Perinatal Hepatitis B Case Management-6/22	DH220050011	93.268	25,192	-
Total Immunization Cooperative Agreements					56,942	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Missouri Department of Health and Senior Services	COVID 19-Epidemiology and Laboratory Capacity (ELC) Cares	DH210049219	93.323	65,830	-

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2021

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN Number	Total Federal Expenditures	Passed-Through To Subrecipients
United States Department of Health and Human Services (Continued)						
Innovative State and Local Public Health Strategies to Prevent and Manage Diabetes and Heart Disease and Stroke	Missouri Department of Health and Senior Services	Diabetes, Heart Disease & Stroke Prevention-09/21	5NU58DP006658-03,6NUS8DP006658-03	93.435	365,618	125,918
	Missouri Department of Health and Senior Services	Diabetes, Heart Disease & Stroke Prevention-09/22	5NU58DP006658-04	93.435	60,382	-
Total Prevent And Manage Diabetes And Heart Disease And Stroke					426,000	125,918
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	Missouri Department of Health and Senior Services	Perinatal Hepatitis B Case Management-6/21	AOC19380002	93.539	34,805	-
Temporary Assistance for Needy Families	Missouri Department of Social Services	TANF-Summer Jobs -6/21	AOC21380072	93.558	8,162	8,162
	Missouri Department of Social Services	TANF-Summer Jobs -6/22	AOC21380072	93.558	29,573	17,686
Total Temporary Assistance For Needy Families Cluster					37,735	25,848
Child Support Enforcement	Missouri Department of Social Services	Child Support Enforcement FY-21	2101MOCSES	93.563	89,127	-
CCDF Cluster						
Child Care and Development Block Grant	Missouri Department of Health and Senior Services	Local Sanitation Inspections for Child Care Facilities	ERS220-17105,ERS22020105	93.575	48,030	-
Total CCDF Cluster					48,030	-
Social Services Block Grant	Missouri Department of Social Services	Reception and Diagnostic Services-06/11	AOCO4380106	93.667	3,760	-
	Missouri Department of Social Services	Juvenile Court Diversion Program-6/21	ER172-19017	93.667	129,144	-
	Missouri Department of Social Services	Juvenile Court Diversion Program-6/22	ER172-19017	93.667	54,867	-
Total Social Services Block Grant					187,771	-
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	Missouri Department of Social Services	Domestic Violence Shelter-Weinman Shelter 9/19 (federal portion)	PG941900049	93.671	13,641	-
	Missouri Department of Social Services	Domestic Violence Shelter-Weinman Shelter 6/21 (federal portion)	PG941900049	93.671	7,417	-
	Missouri Department of Social Services	COVID-19-Domestic Violence Shelter-Weinman Shelter - Cares Act Supplement Funding	PG941900049	93.671	662	-
Total Family Violence Prevention And Services/Domestic Violence Shelter And Supportive Services					21,720	-
Children's Health Insurance Program	Missouri Department of Health and Senior Services	Children's Health Insurance Program Health Services Initiative (CHIP)	AOC12380325,AOC16380002,DH220050529	93.767	698,959	-
Opioid STR	Missouri Department of Mental Health	Inmates Opioid Use Disorder Treatment at Buzz Westfall Center-9/21	AOC19380236	93.788	31,540	-

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2021

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN Number	Total Federal Expenditures	Passed-Through To Subrecipients
United States Department of Health and Human Services (Continued)						
Family and Community Violence Prevention Program	N/A	Minority Youth Violence Prevention II-Restore Project-6/20	5 YEPMP170097-03-01	93.910	12,269	6,192
	N/A	Minority Youth Violence Prevention II-Restore Project-6/22	5 YEPMP170097-04-00	93.910	253,218	-
Total Family And Community Violence Prevention Program					265,487	6,192
HIV Prevention Activities Health Department Based	Missouri Department of Health and Senior Services	Ending the HIV Epidemic in STD Clinics-07/21	DH210049523	93.940	232,664	-
	Missouri Department of Health and Senior Services	Ending the HIV Epidemic in STD Clinics-07/22	DH210049523	93.940	59,181	-
Total HIV Prevention Activities Health Department Based					291,845	-
Preventive Health Services-Sexually Transmitted Diseases Control Grants	Washington University	Wash U. STD/HIV Prevent Training-3/21	1NU62PS9245830100	93.977	2,600	-
Sexually Transmitted Diseases (STD) Provider Education Grants	Washington University	Wash U. STD/HIV Prevent Training-3/22	1NU62PS924583-01-00	93.978	5,816	-
Maternal and Child Health Services Block Grant to the States	Missouri Department of Health and Senior Services	Maternal Child Health Program-9/20	AOC19380155	93.994	8,248	-
	Missouri Department of Health and Senior Services	Maternal Child Health Program-9/21	AOC19380155	93.994	163,090	-
	Missouri Department of Health and Senior Services	Maternal Child Health Program-9/22	DH220051147	93.994	51,611	-
	Missouri Department of Health and Senior Services	Nurse Family Partnership-9/20	AOC19380014	93.994	1,797	-
	Missouri Department of Health and Senior Services	Nurse Family Partnership-9/21	AOC19380014	93.994	172,892	-
	Missouri Department of Health and Senior Services	Nurse Family Partnership-9/22	N/A	93.994	50,891	-
Total Maternal And Child Health Services Block Grant To The States					448,529	-
Total United States Department Of Health And Human Services					4,393,161	157,958
Executive Office of the President						
High Intensity Drug Trafficking Areas Program	Missouri Department of Public Safety	HIDTA Wire Intercept-12/20	G19MW0001A	95.001	3,935	-
	Missouri Department of Public Safety	HIDTA Wire Intercept-12/21	G20MW001A-EE	95.001	90,937	-
	Missouri Department of Public Safety	HIDTA Wire Intercept-12/22	G21MW0001A	95.001	101,745	-
	Missouri Department of Public Safety	HIDTA DEA Intelligence Group-12/21	G20MW0001	95.001	48,243	-
	Missouri Department of Public Safety	HIDTA DEA Intelligence Group-12/22	G21MW0001A	95.001	95,248	-
	Missouri Department of Public Safety	HIDTA Multi-Jurisdictional Drug Enforcement Task Force-12/20	G19MW0001A	95.001	18,481	-
	Missouri Department of Public Safety	HIDTA Multi-Jurisdictional Drug Enforcement Task Force-12/21	G20MW001A-P	95.001	265,606	-
	Missouri Department of Public Safety	HIDTA Multi-Jurisdictional Drug Enforcement Task Force-12/22	G21MW0001A	95.001	57,998	-
	Missouri Department of Public Safety	HIDTA Heroin Prevention 12/20	G19MW0001A	95.001	9,636	-
	Missouri Department of Public Safety	HIDTA Heroin Prevention 12/21	G20MW0001A	95.001	100,000	-
	Missouri Department of Public Safety	HIDTA STL Major Investigation Group-12/19	G18MW0001A	95.001	370	-
	Missouri Department of Public Safety	HIDTA STL Major Investigation Group-12/21	G18MW001A-T	95.001	3,960	-
	Missouri Department of Public Safety	HIDTA STL Major Investigation Group-12/22	G21MW0001A	95.001	3,344	-
Total Executive Office Of The President					799,503	-

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2021

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN Number	Total Federal Expenditures	Passed-Through To Subrecipients
United States Department Of Homeland Security						
Disaster Grants-Public Assistance (Presidentially Declared Disaster)	Missouri Department of Public Safety Missouri Department of Public Safety	COVID-19-FEMA -Covid-19 Vaccinations COVID-19-FEMA-Coronavirus (COVID-19) Response	FEMA-4490-DR-MO FEMA-4490-DR-MO	97.036 97.036	9,248,381 5,506,240	- -
Total Disaster Grants-Public Assistance (Presidentially Declared Disaster)					<u>14,754,621</u>	<u>-</u>
Emergency Management Performance Grants	Missouri Department of Public Safety Missouri Department of Public Safety	Civ Preparedness Civ Preparedness	EMK-2020-EP-00004-106 EMK-2021-EP-00006-110	97.042 97.042	85,910 174,369	- -
Total Emergency Management Performance Grants					<u>260,279</u>	<u>-</u>
Homeland Security Grant Program	East-West Gateway East-West Gateway East-West Gateway	St. Louis Terrorism Early Warning-7/21 St. Louis Terrorism Early Warning-7/22 Urban Area Security Initiative FY 2018	49987-FCFUNDSSTLCO 19U005-FCFUNDSSTLCO EMW-2018-SS-00044-020	97.067 97.067 97.067	83,750 55,300 921,478	- - -
Total Homeland Security Grant Program					<u>1,060,528</u>	<u>-</u>
Homeland Security Biowatch Program	N/A N/A N/A	Special Purpose Monitoring-4/20 Special Purpose Monitoring-4/21 Special Purpose Monitoring-4/22	06OHBIO00005-14-00 06OHBIO00005-15-00 06OHBIO00005-16-00	97.091 97.091 97.091	24,481 189,113 274,472	- 455 309
Total Homeland Security Biowatch Program					<u>488,066</u>	<u>764</u>
Total United States Department Of Homeland Security					<u>16,563,494</u>	<u>764</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS					<u>\$ 233,219,671</u>	<u>\$ 35,256,996</u>

*denotes major program

The accompanying notes are an integral part of the schedule of expenditures of federal awards.

ST. LOUIS COUNTY, MISSOURI

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2021

Note 1 - Basis of Presentation -- The schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the County under programs of the federal government. 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). Because the Schedule presents only a selected portion of the operations of the County it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

Note 2 - Summary of Significant Accounting Policies -- Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance Section 414.

Note 3 - Federal funding for COVID-19 -- Since the start of the COVID-19 pandemic, the County was awarded over \$408.2 million in federal assistance in response to the impact of COVID-19 to cover expenses during the public health emergency, including 193.1 million in American Rescue Plan (ARP) Act funding distributed between 2021 and 2022. The Federal funding provided COVID-19 response and recovery, mitigation and prevention, providing food, healthcare and mental health support, housing and shelters, ongoing communication and outreach, rental assistance, supporting small businesses, funding for first responders and funding for County revenue lost due to the pandemic.

In addition, the County is eligible for a Federal Emergency Management Agency (FEMA) Public Assistance grant totaling \$30 million. The County incurred qualifying expenditures for the FEMA grant of \$15.3 million in 2020 and \$14.7 million in 2021, both which were receivable at December 31, 2021.

Note 4 - Excluded Voucher Program -- Vouchers from the U.S. Department of Agriculture Special Supplemental Nutrition Program for Women, Infants, and Children Supplemental Food Voucher Program (ALN No. 10.557) are not reported in the County's basic financial statements due to vouchers being redeemed directly by the Missouri Department of Health.

Note 5 - Noncash Assistance -- The County received the following noncash assistance during the year ended December 31, 2021:

- | | | |
|--|-------------|--------------|
| 1. WIC Supplemental Food Voucher Program | ALN# 10.557 | \$ 3,718,954 |
| 2. Urban Area Security Initiative | ALN# 97.067 | \$ 921,478 |

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

December 31, 2021

SECTION I - SUMMARY OF THE AUDITOR'S RESULTS

A. Financial statements:

- 1. Type of auditor's report issued: Unmodified
- 2. Internal control over financial reporting:
 - a) Material weakness(es) identified? Yes No
 - b) Significant deficiency(ies) identified? Yes None reported
- 3. Noncompliance material to financial statements noted? Yes No

B. Federal awards:

- 1. Internal control over major programs:
 - a) Material weakness(es) identified? Yes No
 - b) Significant deficiency(ies) identified? Yes None reported
- 2. Type of auditor's report issued on compliance for major programs: Unmodified
- 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 516(a)? Yes No

4. Major programs:

<u>ALN Number(s) Cluster</u>	<u>Name Of Federal Program Or</u>
21.019	Coronavirus Relief Fund
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds

- 5. Dollar threshold used to distinguish between type A and type B programs: \$3,000,000
- 6. Auditee qualified as low-risk auditee? Yes No

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

December 31, 2021

SECTION II - FINANCIAL STATEMENT FINDINGS

NONE

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

SECTION IV - SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

NONE