



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

Year Ended December 31, 2020

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, 2020, 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, 2021. 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*.

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.

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, 2021

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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

We have audited **ST. LOUIS COUNTY, MISSOURI'S** (the County) compliance with the types of compliance requirements described 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, 2020. 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 \$1,211,387 in federal awards during its fiscal year ended September 30, 2020, which is not included in the County's schedule of expenditures of federal awards during the year ended December 31, 2020. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements, and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

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, 2020.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the County is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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, 2020, 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, 2021, 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.

Sibich LLP

St. Louis, Missouri

March 28, 2022 (Except for our Report on Schedule of Expenditures of Federal Awards

Required by the Uniform Guidance which is dated June 29, 2021)

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2020

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	\$ 15,936	\$ -
National School Lunch Program	N/A	National School Lunch Program	29-189-20137-00-2	10.555	25,366	-
Total Child Nutrition Cluster					<u>41,302</u>	<u>-</u>
Special Supplemental Nutrition Program for Women, Infants, and Children	Missouri Department of Health and Senior Services	WIC Suppl. Food Program-9/19	ERSO4519098	10.557	460	-
	Missouri Department of Health and Senior Services	WIC Suppl. Food Program-9/20	ERSO4520108	10.557	790,672	-
	Missouri Department of Health and Senior Services	WIC Suppl. Food Program-9/21	ERSO4521104	10.557	238,082	-
	Missouri Department of Health and Senior Services	WIC Suppl. Food Voucher Program	ERSO4520108	10.557	4,136,209	-
Total Special Supplemental Nutrition Program For Women, Infants, And Children					<u>5,165,423</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	1,826	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Missouri Department of Social Services	DWD TANF SkillUp-9/20	AOC20380057	10.561	10,000	10,000
Total United States Department Of Agriculture					<u>5,218,551</u>	<u>10,000</u>
United States Department of Housing and Urban Development						
Community Development Block Grants/Entitlement Grants Cluster						
	N/A	CD Phase XXXX	B-14-UC-29-0001	14.218	2,191	2,191
	N/A	CD Phase XXXXI	B-15-UC-29-0001	14.218	21,066	21,066
	N/A	CD Phase XXXXII	B-16-UC-29-0001	14.218	164,462	164,462
	N/A	CD Phase XXXXIII	B-17-UC-29-0001	14.218	513,826	513,546
	N/A	CD Phase XXXXIV	B-18-UC-29-0001	14.218	1,690,171	1,690,171
	N/A	CD Phase XXXXV	B-19-UC-29-0001	14.218	1,913,761	384,685
	N/A	CD Phase XXXXVI	B-20-UC-29-0001	14.218	75,940	-
	N/A	Federal Neighborhood Stabilization Program-2011	B-11-UN-29-001	14.218	11,130	-
	N/A	CDBG Disaster Recovery PZ 2015	B-15-UC-29-2001	14.218	1,048,205	1,000,000
Total Community Development Block Grants/Entitlement Grants Cluster					<u>5,440,752</u>	<u>3,776,121</u>

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2020

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)						
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	52,990	51,170
	Missouri Department of Higher Education and Workforce Development	Lemay Streetscape Improvement Project	2008-DI-85	14.228	124,446	124,446
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii					177,436	175,616
Emergency Solutions Grants Program	N/A	CD Emergency Shelter 2018	E-18-UC-29-0001	14.231	212,594	196,543
	N/A	CD Emergency Shelter 2019	E-19-UC-29-0001	14.231	261,652	232,367
	Missouri Department of Social Services	TANF-Emergency Shelter Funding -6/21	PG941900049	14.231	10,050	-
Total Emergency Solutions Grants Programs					484,296	428,910
HOME Investment Partnership Program	N/A	CD Home Investment Partnership Program-2017	M-17-DC-29-0200	14.239	135,839	135,839
	N/A	CD Home Investment Partnership Program-2018	M-18-DC-29-0200	14.239	709,456	627,849
	N/A	CD Home Investment Partnership Program-2019	M-19-DC-29-0200	14.239	727,528	457,380
	N/A	CD Home Investment Partnership Program-2015	M-15-DC-29-0200	14.239	45,716	45,716
	N/A	CD Home Investment Partnership Program-2016	M-16-DC-29-0200	14.239	3,900	3,900
Total Home Investment Partnerships Program					1,622,439	1,270,684
Community Development Block Grants-Section 108 Loan Guarantees	N/A	CD-Section 108 Loan Program	B-14-UC-29-0001	14.248	1,029,319	1,000,000
Continuum of Care Program	N/A	HUD-Continuum of Care FY16	MO0227L7E001600,MO0143L7E001603,MO0003L7E001608,MO0106L7E001606,MO0226L7E001600	14.267	6,375	6,375
	N/A	HUD-Continuum of Care FY17	MO0248L7E001700,MO0106L7E001707,MO0247L7E001700	14.267	50,221	-
	N/A	HUD-Continuum of Care FY18	MO0003L7E001810,MO0106L7E001808,MO0143L7E001805,MO0227L7E001802,MO0248L7E001801,MO0265L7E001800	14.267	969,872	908,844
	N/A	HUD-Continuum of Care FY19	MO0003L7E001911,MO0106L7E001909,MO0143L7E001906,MO0227L7E001900,MO0227L7E001903,MO0248L7E001902,MO0304L7E001900,MO0305L7E001900	14.267	2,196	-
Total Continuum Of Care Program					1,028,664	915,219
Lead-Based Paint Hazard Control in Privately-Owned Housing	N/A	Lead Based Paint Grant-2022	MOLHB0684-18	14.900	258,493	-
Total United States Department Of Housing And Urban Development					10,041,399	7,566,550

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2020

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						
Coronavirus Emergency Supplemental Funding Program	N/A	COVID-19-St. Louis County Coronavirus Emergency Response	2020-VD-BX-1164	16.034	87,095	-
Services for Trafficking Victims	N/A	DOJ Anti-Human Trafficking-9/21	2018-VT-BX-K082	16.320	198,951	84,265
Crime Victim Assistance	Missouri Department of Social Services	Victims of Crime Act-Weinman Shelter,2021	ER130200094	16.575	265,285	-
	Missouri Department of Social Services	Domestic Violence Shelter-Victim of Crime Act-Weinman Shelter 6/21	ER13021DV50	16.575	205	-
	Missouri Department of Social Services	Victims of Crime Act-9/21	ER130200095	16.575	45,730	-
Total Crime Victim Assistance					311,220	-
Drug Court Discretionary Grant Program	N/A	Bureau of Justice Assistance-09/22	2019-MU-BX-0083	16.585	4,476	-
Violence Against Women Formula Grants	Missouri Department of Public Safety	Stop Violence Against Women-12/19	2018-VAWA-51	16.588	1,638	-
	Missouri Department of Public Safety	Stop Violence Against Women-12/21	2020-VAWA-047	16.588	9,556	-
	Missouri Department of Public Safety	STOP Domestic Violence Against Women-12/21	2020-VAWA-07	16.588	119,010	-
Total Violence Against Women Formula Grants					130,204	-
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	227,360	72,185
Residential Substance Abuse Treatment for State Prisoners	Missouri Department of Public Safety	Choices,Drug and Alcohol Treatment-6/20	2018-RSAT-002	16.593	36,646	-
	Missouri Department of Public Safety	Choices,Drug and Alcohol Treatment-6/21	2020-RSAT-002	16.593	31,406	-
Total Residential Substance Abuse Treatment For State Prisoners					68,052	-
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	3,830	-
Edward Byrne Memorial Justice Assistance Grant Program	Missouri Department of Public Safety	Drug Task Force MJTF-6/20	2018-MU-BX-0184	16.738	86,586	-
	Missouri Department of Public Safety	Drug Task Force MJTF-6/21	2019-MU-BX-0110	16.738	87,588	-
Total Edward Byrne Memorial Justice Assistance Grant Program					174,174	-
DNA Backlog Reduction Program	N/A	DNA Backlog Reduction Program-12/21	2019-DN-BX-0010	16.741	147,478	-
Paul Coverdell Forensic Sciences Improvement Grant Program	Missouri Department of Public Safety	Paul Coverdell Forensic Sciences Improvement 12/20	2019-CD-BX-0009	16.742	25,730	-

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2020

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)						
Harold Rogers Prescription Drug Monitoring Program	N/A	Comprehensive Opioid Abuse Site-based Program-9/18	2017-PM-BX-0010	16.754	336	-
	N/A	St. Louis County Data Driven Response to Prescription Drug Misuse-9/18	2017-PM-BX-K024	16.754	80,948	30,006
	N/A	Category 3, Prescription Drug Monitoring Program	2019-PM-BX-0010	16.754	170,843	84,478
Total Harold Rogers Prescription Drug Monitoring Program					252,127	114,484
Second Chance Act Reentry Initiative	N/A	Smart Supervision St. Louis County Probation Violator Program-09/21	2017-SM-BX-0003	16.812	95,878	-
Byrne Criminal Justice Innovation Program	N/A	Castle Point Neighborhood Revitalization and Fear Reduction 09/20	2017-AJ-BX-0003	16.817	257,103	114,893
Comprehensive Opioid Abuse Site-Based Program	N/A	Category 1, Law Enforcement Assisted Diversion	2019-AR-BX-K004	16.838	30,675	-
Equitable Sharing Program	N/A	Federal Asset Sharing-Justice Department	M00950000	16.922	688,059	-
Total United States Department Of Justice					2,702,412	385,827
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 PY18	10-13-13-18	17.258	11,428	-
	Missouri Department of Higher Education and Workforce Development	WIOA Title 1B-Adult PY19	10-13-13-19	17.258	1,121,876	439,334
	Missouri Department of Higher Education and Workforce Development	WIOA Title 1B-Adult PY20	10-13-13-20	17.258	92,664	67,587
Total WIA Adult Program					1,225,968	506,921
WIA Youth Activities	Missouri Department of Higher Education and Workforce Development	WIOA Title 1B-Youth PY18	10-13-13-18	17.259	65,913	-
	Missouri Department of Higher Education and Workforce Development	WIOA Title 1B-Youth PY19	10-13-13-19	17.259	1,197,313	801,399
	Missouri Department of Higher Education and Workforce Development	WIOA Title 1B-Youth PY20	10-13-13-20	17.259	109,000	97,043
	Missouri Department of Higher Education and Workforce Development	WIA Title 1B-Dislocated Worker FY '17 state set aside-local CEO position-2019	10-13-13-19	17.259	15,339	-
	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	6,209	-
Total WIA Youth Activities					1,393,774	898,442

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2020

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 (Continued)						
WIOA Dislocated Worker Formula Grants	Missouri Department of Higher Education and Workforce Development	WIOA Title 1B-Dislocated Worker-PY18	10-13-13-18	17.278	477,757	196,615
	Missouri Department of Higher Education and Workforce Development	WIOA Title 1B-Dislocated Worker-PY19	10-13-13-19	17.278	858,387	402,662
	Missouri Department of Higher Education and Workforce Development	St. Louis YouthBuild-12/20	10-13-13-19	17.278	94,014	94,014
Total WIOA Dislocated Worker Formula Grants					1,430,158	693,291
Total WIOA Cluster					4,049,900	2,098,654
Apprenticeship USA Grants	Missouri Department of Higher Education and Workforce Development	Digital Apprenticeship USA	10-13-13-19	17.285	60,000	60,000
Total United States Department Of Labor					4,109,900	2,158,654
United States Department of Transportation						
Airport Improvement Program	Missouri Department of Highway and Transportation	Design Rehab Runway 8R-26L Pavement & Lights	18-113A-1	20.106	17,722	-
	Missouri Department of Highway and Transportation	COVID-19-Airport Improvement Costs-Cares Act Funding	20-113A-2	20.106	157,000	-
Total Airport Improvement Program					174,722	-
Highway Planning and Construction Cluster	Missouri Department of Highway and Transportation	Highway Planning and Construction	BRM-5526(641)	20.205	40,186	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	BRO-BO96(3)	20.205	8,383	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	BRO-BO96(004)	20.205	30,475	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	BRO BO96 (005)	20.205	26,980	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	BRO BO96 (006)	20.205	30,971	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	BRO-B096(007)	20.205	16,450	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	CMAQ-4900(629)	20.205	13,706	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	CMAQ-4900(641)	20.205	6,881	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	CMAQ-5410(624)	20.205	18,747	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	CMAQ-5495(608)	20.205	319,244	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	CMAQ-9900(672)	20.205	69,573	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	CMAQ-9901(636)	20.205	255,059	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	CMAQ-9901(638)	20.205	4,102	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	CMAQ-9901(647)	20.205	310,354	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-4900(627)	20.205	30,821	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-4900(634)	20.205	2,744	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-4901(634)	20.205	5,000	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-4901(642)	20.205	99,208	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-4901(643)	20.205	41,973	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-5438(611)	20.205	212,318	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-5461(608)	20.205	117,825	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-5495(607)	20.205	259,372	-

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2020

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)						
Highway Planning and Construction Cluster (Continued)						
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-5500(685)	20.205	71,386	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-5537(621)	20.205	550,680	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-5538(611)	20.205	199,259	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-5548(604)	20.205	193,309	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-5558(608)	20.205	6,523	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-5558(610)	20.205	35,978	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-5561(609)	20.205	14,961	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-5595(617)	20.205	29,179	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-5608(606)	20.205	24,180	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-5613(607)	20.205	6,984	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-5627(602)	20.205	37,008	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-9900(657)	20.205	124,557	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-9901(628)	20.205	92,048	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-9901(629)	20.205	88,953	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	STP-9901(630)	20.205	61,878	-
	Missouri Department of Highway and Transportation	Highway Planning and Construction	TAP-5443(601)	20.205	55,849	-
	Missouri Department of Highway and Transportation	Work Zone Enforcement Grants	20-FWZE-1-007	20.205	169,450	-
	Total Highway Planning And Construction Cluster				3,682,554	-
FMCSA Cluster						
Motor Carrier Safety Assistance	Missouri Department of Highway and Transportation	MODOT-Motor Carrier Safety Assist. Prog.-9/20	19-CMV-MC-001	20.218	234,656	-
	Missouri Department of Highway and Transportation	MODOT-Motor Carrier Safety Assist. Prog.-9/21	20-CMV-MC-003	20.218	204	-
	Total Motor Carrier Safety Assistance				234,860	-
Alcohol Open Container Requirements						
	Missouri Department of Highway and Transportation	State-wide 405 Impaired Driving	20-M5HVE-03-001	20.607	873	-
	Missouri Department of Highway and Transportation	MODOT DWI Saturation Enforcement-9/20	20-154-AL-129	20.607	11,182	-
	Missouri Department of Highway and Transportation	MODOT DWI Saturation Enforcement-9/21	21-154-AL-130	20.607	4,039	-
	Total Alcohol Open Container Requirements				16,094	-
	Total FMCSA Cluster				250,954	-
Highway Safety Cluster						
State and Community Highway Safety	Missouri Department of Highway and Transportation	Highway Safety Team-9/20	20-PT-02-124	20.600	259,372	-
	Missouri Department of Highway and Transportation	Highway Safety Team-9/21	21-PT-02-128	20.600	94,779	-
	Total State And Community Highway Safety				354,151	-

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2020

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)						
Highway Safety Cluster (Continued)						
National Priority Safety Programs	Missouri Department of Highway and Transportation	MODOT-Occupant Protection Enforcement-09/20	20-M2HVE-05-026	20.616	21,104	-
	Missouri Department of Highway and Transportation	MODOT-Occupant Protection Enforcement-09/21	21-M2HVE-05-030	20.616	10,660	-
	Missouri Department of Highway and Transportation	MODOT Dedicated DWI Enforcement-9/21	21-M5HVE-03-025	20.616	26	-
Total National Priority Safety Programs					<u>31,790</u>	-
Total Highway Safety Cluster					<u>385,941</u>	-
Total United States Department Of Transportation					<u>4,494,171</u>	-
United States Department of the Treasury						
Federal Equitable Sharing	N/A	Federal Asset Sharing-Treasury Department	M00950000	21.016	290,071	-
Coronavirus Relief Fund	N/A	COVID-19-Coronavirus Aid,Relief, and Economic Security Act	N/A	21.019	99,551,532	56,243,494
	Missouri Department of Health and Senior Services	COVID-19-Enhancing Laboratory Capacity-12/22	DH210049538	21.019	574,335	-
Total Coronavirus Relief Fund					<u>100,125,867</u>	<u>56,243,494</u>
Total United States Department Of The Treasury					<u>100,415,938</u>	<u>56,243,494</u>
United States Environmental Protection Agency						
Air Pollution Control Program Support	Missouri Department of Natural Resources	Public Drinking Water Program-6/22	AOC8000018	66.001	<u>202,227</u>	-
Federal Election Commission						
2018 HAVA Election Security Grants	Office of the Secretary of State, State of Missouri	COVID-19-2020 Elections-Absentee Ballots postage	N/A	90.404	118,051	-
	Office of the Secretary of State, State of Missouri	COVID-19-MSOS 2020	N/A	90.404	124,995	-
Total Federal Election Commission					<u>243,046</u>	-
United States Department of Health and Human Services						
Public Health and Social Services Emergency Fund-Care Funding	N/A	COVID-19-Public Health and Social Services Emergency Fund-Care Funding	N/A	93.003	<u>12,882</u>	-
Public Health Emergency Preparedness	Missouri Department of Health and Senior Services	Emergency Planning & Preparedness (Cities Readiness Initiative)-6/20	AOC18380004	93.069	37,521	-
	Missouri Department of Health and Senior Services	Emergency Planning & Preparedness (Cities Readiness Initiative)-6/21	DH210048691	93.069	9,455	-
Total Public Health Emergency Preparedness					<u>46,976</u>	-

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2020

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)						
Preparedness (PHEP) Aligned Cooperative Agreements	Missouri Department of Health and Senior Services	Emergency Planning & Preparedness-6/20	AOC18380017	93.069	94,459	-
	Missouri Department of Health and Senior Services	Emergency Planning & Preparedness-6/21	DH210048570	93.069	62,805	-
Total Preparedness (PHEP) Aligned Cooperative Agreements					157,264	-
Total HPP And PHEP					204,240	-
Environmental Public Health and Emergency Response	Missouri Department of Health and Senior Services	Home Asthma Assessments and Education-08/20	KQ200048041	93.070	4,278	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	Missouri Department of Health and Senior Services	Tuberculosis Outreach-12/19	AOC17380090	93.116	5,549	-
	Missouri Department of Health and Senior Services	Tuberculosis Outreach-12/20	DH200048262	93.116	10,144	-
Total Project Grants And Cooperative Agreements For Tuberculosis Control Programs					15,693	-
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	12,960	-
	Missouri Department of Health and Senior Services	Overdose to Action-08/20	DH200048358	93.136	55,990	-
	Missouri Department of Health and Senior Services	Overdose to Action-08/21	DH200048358	93.136	36,699	-
Total Injury Prevention And Control Research And State And Community Based Programs					105,649	-
Family Planning Services	Missouri Family Health Council	Family Planning 3/20	FPHPA006455	93.217	18,998	-
	Missouri Family Health Council	Family Planning 3/21	FPHPA006455	93.217	107,629	-
Total Family Planning Services					126,627	-
Projects of Regional and National Significance	N/A	ReCAST Program-9/19	5H79SM063523-03,3H79SM063523-03S1	93.243	96	-
	N/A	ReCAST Program-9/20	5H79SM063523-04	93.243	559,141	408,295
	N/A	ReCAST Program-9/21	5H79SM063523-05	93.243	58,761	-
Total Projects Of Regional And And National Significance					617,998	408,295
Prevent and Manage Diabetes and Heart Disease and Stroke	Missouri Department of Health and Senior Services	Diabetes,Heart Disease & Stroke Prevention-09/20	6NU58DP006658-01	93.435	271,782	175,568

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2020

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)						
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds and Performance financed in part by Prevention and Public Health Funds	Missouri Department of Health and Senior Services	Perinatal Hepatitis B Case Management-6/20	AOC19380002	93.539	30,090	-
	Missouri Department of Health and Senior Services	Perinatal Hepatitis B Case Management-6/21	AOC19380002	93.539	16,955	-
Total PPHF Capacity Building Assistance To Strengthen Public Health Immunization Infrastructure And Performance Financed In Part By Prevention And Public Health Funds And Performance Financed In Part By Prevention And Public Health Funds					47,045	-
Temporary Assistance for Needy Families	Missouri Department of Higher Education and Workforce Development	TANF-Summer Jobs -6/20	AOC20380057	93.558	94,390	86,036
	Missouri Department of Social Services	DWD TANF SkillUp-5/20	AOC20380057	93.558	54,460	54,460
Total Temporary Assistance For Needy Families Cluster					148,850	140,496
Child Support Enforcement	Missouri Department of Social Services	Child Support Enforcement FY-20	2001MOCSES	93.563	210,922	-
CCDF Cluster						
Child Care and Development Block Grant	Missouri Department of Health and Senior Services	Child Care Health Consult Program-9/20	DH200048180	93.575	525	-
	Missouri Department of Health and Senior Services	Local Sanitation Inspections for Child Care Facilities	ERS220-17105,ERS22020105	93.575	29,565	-
Total CCDF Cluster					30,090	-
Social Services Block Grant	Missouri Department of Social Services	Reception and Diagnostic Services-06/11	AOCO4380106	93.667	14,000	-
	Missouri Department of Social Services	Juvenile Court Diversion Program-6/19	ER172-17017	93.667	383	-
	Missouri Department of Social Services	Juvenile Court Diversion Program-6/20	ER172-19017	93.667	139,387	-
	Missouri Department of Social Services	Juvenile Court Diversion Program-6/21	ER172-19017	93.667	137,178	-
Total Social Services Block Grant					290,948	-

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2020

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 Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	Missouri Department of Social Services	Domestic Violence Shelter-Weinman Shelter 6/20 (federal portion)	PG941900049	93.671	12,768	-
	Missouri Department of Social Services	Domestic Violence Shelter-Weinman Shelter 6/21 (federal portion)	PG941900049	93.671	8,434	-
	Missouri Department of Social Services	COVID-19-Domestic Violence Shelter-Weinman Shelter - Cares Act Supplement Funding	PG941900049	93.671	5,859	-
Total Family Violence Prevention And Services/Domestic Violence Shelter And Supportive Services					<u>27,061</u>	<u>-</u>
Children's Health Insurance Program	Missouri Department of Health and Senior Services	Childrens Health Insurance Program Health Services Initiative (CHIP)	AOC12380325,AOC16380002	93.767	698,959	-
Opioid STR	Missouri Department of Mental Health	Inmates Opioid Use Disorder Treatment at Buzz Westfall Center-9/20	AOC19380236	93.788	121,663	-
Family and Community Violence Prevention Program	N/A	Minority Youth Violence Prevention II-Restore Project-6/20	5 YEPMP170097-03-01	93.910	131,418	79,409
	N/A	Minority Youth Violence Prevention II-Restore Project-6/21	5 YEPMP170097-04-00	93.910	98,600	70,405
Total Family And Community Violence Prevention Program					<u>230,018</u>	<u>149,814</u>
Preventive Health Services-Sexually Transmitted Diseases Control Grants	Washington University	Wash U. STD/HIV Prevent Training-3/20	6 NU62PS004585-05-02	93.977	6,158	-
	Washington University	Wash U. STD/HIV Prevent Training-3/21	1NU62PS9245830100	93.977	6,339	-
	Missouri Department of Health and Senior Services	STD Program-12/18	AOC18380155	93.977	3,321	-
	Missouri Department of Health and Senior Services	STD Program-12/19	AOC18380155	93.977	1,153	-
Total Preventive Health Services-Sexually Transmitted Diseases Control Grants					<u>16,971</u>	<u>-</u>
Maternal and Child Health Services Block Grant to the States	Missouri Department of Health and Senior Services	Maternal Child Health Program-9/19	AOC19380155	93.994	325	-
	Missouri Department of Health and Senior Services	Maternal Child Health Program-9/20	AOC19380155	93.994	158,232	-
	Missouri Department of Health and Senior Services	Maternal Child Health Program-9/21	AOC19380155	93.994	55,165	-
	Missouri Department of Health and Senior Services	Nurse Family Partnership-9/19	AOC19380014	93.994	93	-
	Missouri Department of Health and Senior Services	Nurse Family Partnership-9/20	AOC19380014	93.994	178,325	-
	Missouri Department of Health and Senior Services	Nurse Family Partnership-9/21	AOC19380014	93.994	47,985	-
Total Maternal And Child Health Services Block Grant To The States					<u>440,125</u>	<u>-</u>
Total United States Department Of Health And Human Services					<u>3,621,801</u>	<u>874,173</u>

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended December 31, 2020

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
Executive Office of the President						
High Intensity Drug Trafficking Areas Program	Missouri Department of Public Safety	HIDTA Wire Intercept-12/20	G19MW0001A	95.001	40,037	-
	Missouri Department of Public Safety	HIDTA Wire Intercept-12/21	G20MW001A-EE	95.001	122,769	-
	Missouri Department of Public Safety	HIDTA DEA Intelligence Group-12/19	G18MW0001A	95.001	12,429	-
	Missouri Department of Public Safety	HIDTA DEA Intelligence Group-12/20	G19MW0001A	95.001	52,444	-
	Missouri Department of Public Safety	HIDTA DEA Intelligence Group-12/21	G20MW0001	95.001	69,345	-
	Missouri Department of Public Safety	HIDTA Multi-Jurisdictional Drug Enforcement Task Force-12/20	G19MW0001A	95.001	198,192	-
	Missouri Department of Public Safety	HIDTA Multi-Jurisdictional Drug Enforcement Task Force-12/21	G20MW001A-P	95.001	63,582	-
	Missouri Department of Public Safety	HIDTA Heroin Prevention 12/20	G19MW0001A	95.001	120,854	-
	Missouri Department of Public Safety	HIDTA STL Major Investigation Group-12/20	G19MW0001A	95.001	34	-
Total Executive Office Of The President					679,686	-
United States Department Of Homeland Security						
Disaster Grants-Public Assistance (Presidentially Declared Disaster)	Missouri Department of Public Safety	FEMA-12/2015-01/2016 Flood	FEMA-4250-DR-MO	97.036	6,502	-
	Missouri Department of Public Safety	COVID-19-FEMA-Coronavirus (COVID-19) Response	FEMA-4490-DR-MO	97.036	15,325,711	-
Total Disaster Grants-Public Assistance (Presidentially Declared Disaster)					15,332,213	-
Emergency Management Performance Grants	Missouri Department of Public Safety	Civ Preparedness	EMK-2020-EP-00004-106	97.042	289,126	-
Homeland Security Grant Program	East-West Gateway	St. Louis Terrorism Early Warning-7/21	49987-FCFUNDSSTLCO	97.067	45,441	-
	East-West Gateway	St. Louis Fusion Center Central Infrastructure Coordinator-7/20	49887-FUNDS	97.067	57,121	-
	East-West Gateway	Urban Area Security Initiative FY 2017	EMW-2017-SS-00047-18	97.067	392,754	-
	East-West Gateway	Urban Area Security Initiative FY 2018	EMW-2018-SS-00044-020	97.067	86,908	-
	East-West Gateway	Urban Area Security Initiative FY 2017	EMW-2017-SS-00047-18	97.067	508	-
Total Homeland Security Grant Program					582,732	-
Homeland Security Biowatch Program	N/A	Special Purpose Monitoring-4/20	06OHBIO00005-14-00	97.091	146,352	-
	N/A	Special Purpose Monitoring-4/21	06OHBIO00005-15-00	97.091	233,031	-
Total Homeland Security Biowatch Program					379,383	-
Preparing for Emerging Threats and Hazards.	East-West Gateway	St. Louis Fusion Center Trainer position-7/20	48290003-FCSTLCFCT	97.133	62,546	-
Total United States Department Of Homeland Security					16,646,000	-
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ 148,375,131	\$ 67,238,698

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, 2020

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 - 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 4 - Related Party -- St. Louis Economic Development Partnership, a Component Unit of the County, received \$4,750,000 of Coronavirus Relief Fund (CARES Act) funding during the year ended December 31, 2020.

Note 5 - Noncash Assistance -- The County received the following noncash assistance during the year ended December 31, 2020:

1. WIC Supplemental Food Voucher Program	ALN# 10.557	\$ 4,136,209
2. Urban Area Security Initiative	ALN# 97.067	\$ 480,170

ST. LOUIS COUNTY, MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

December 31, 2020

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)</u>	<u>Name Of Federal Program Or Cluster</u>
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21.019	Coronavirus Relief Fund
97.036	Disaster Grants- Public Assistance

- 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

SECTION II - FINANCIAL STATEMENT FINDINGS NONE

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS NONE

SECTION IV - SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS NONE