

St. Lucie County, Florida  
**Schedule of Expenditures of Federal Awards and State Projects**  
For the Fiscal Year Ended September 30, 2016

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Pass Through Entity Identifying Number	Expenditures	Transfers to Subrecipients
<b>FEDERAL AWARDS:</b>					
<b>US Department of Agriculture</b>					
Direct Programs:					
Rural Business Development Grant (RBDG)	10.351	Case #519232137 #01		\$ 40,083	
<b>Total US Department of Agriculture</b>				<u>40,083</u>	
<b>US Department of Commerce</b>					
Direct Programs:					
Investments for Public Works and Economic Development Facilities	11.300	04-01-07042		18,753	
Indirect Programs:					
Passed through The Florida Department of Environmental Protection					
Coastal Zone Management Administration Awards	11.419	CM617	CMM60	<u>30,000</u>	
<b>Total US Department of Commerce</b>				<u>48,753</u>	
<b>US Department of Health and Human Services</b>					
Indirect Programs:					
Passed Through the Florida Department of Economic Opportunity					
Community Services Block Grant	93.569	16SB-0D-12-00-01-023	072215403	312,192	
Passed Through the Florida Department of Revenue					
Child Support Enforcement	93.563	CD356	036991959	452,287	
Passed Through the Florida Department of State					
Division of Elections - HAVA Section					
Voting Access for Individuals with Disabilities	93.617	2015-2016-0004-STL	Unable to Locate	<u>7,577</u>	
<b>Total US Department of Health and Human Services</b>				<u>772,056</u>	
<b>US Department of Homeland Security</b>					
Direct Programs:					
Port Security Grant Program	97.056	EMW-2015-PU-00461		325,633	
Indirect Programs:					
Passed Through the Florida Division of Emergency Management					
Homeland Security Grant Preparedness Technical Assistance Program	97.067	15-DS-P4-10-66-01-468	072215403	17,778	
Emergency Management Performance Grants	97.042	16-FG-54-01-66-01-123	072215403	<u>94,665</u>	
<b>Total US Department of Homeland Security</b>				<u>438,076</u>	
<b>US Department of Housing and Urban Development</b>					
Direct Programs:					
Shelter Plus Care	14.238	FL0419C4H09110		74,502	
Continuum of Care Program					
	14.267	FL0397L4H091404		118,622	
		FL0310L4H091406		122,329	
		FL0310L4H091507		21,565	
		FL0397L4H091505		<u>19,663</u>	
Total Program:				282,179	
Home Investment Partnerships Program	14.239	M13-DC-120234		24,342	
		M14-DC-120234		307,847	
		M15-DC-120234		<u>237,959</u>	
Total Program:				<u>570,148</u>	
Indirect Programs:					
Passed through the City of Fort Pierce					
Community Development Block Grant -Special Purpose Grants	14.225		Unable to locate	4,000	
Passed Through Florida Department of Economic Opportunity					
Community Development Block Grants/State's Program	14.228	15DB-OJ-10-66-01-H01	072215403	<u>700,213</u>	
<b>Total US Department of Housing and Urban Development</b>				<u>1,631,042</u>	

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<b>US Department of the Interior - Fish and Wildlife</b>					
Direct Programs:					
Federal Aid in Sport Fish Restoration	15.605	FL-F15AF01241		40,000	
Indirect Programs:					
Passed Through Florida Fish and Wildlife Conservation Commission					
Coastal Wetlands Planning, Protection and Restoration Program	15.614	FWC-12395	*	<u>55,282</u>	
<b>Total US Department of the Interior - Fish and Wildlife</b>				<u>95,282</u>	
<b>US Department of Justice</b>					
Direct Programs:					
State Criminal Alien Assistance Program	16.606	2013-AP-BX-0528 2014-AP-BX-0129		4,487 <u>35,472</u>	4,487 <u>35,472</u>
Total Program:				39,959	39,959
Public Safety Partnership and Community Policing Grants	16.710	2013-UM-WX-0072		29,470	
DNA Backlog Reduction Program	16.741	2015-DN-BX-0049		31,128	
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2015-CD-BX-0028 2015-CD-BX-0048		97,899 <u>11,500</u>	97,899 <u>-</u>
Total Program:				109,399	97,899
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-0373		11,115	11,115
Indirect Programs:					
Passed Through Florida Department of Law Enforcement					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-DJ-BX-0391 2015-DJ-BX-0743 2016-JAGC-STLU-3-H3-052	072215403 072215403 072215403	615 27,112 <u>15,315</u>	615 27,112 <u>15,315</u>
Total Program:				54,157	54,157
<b>Total US Department of Justice</b>				<u>264,113</u>	<u>192,015</u>
<b>US Department of Transportation</b>					
Direct Programs:					
Federal Transit Cluster					
Federal Transit Capital Investment Grants	20.500	FL-04-0176-00		28,128	16,842
Federal Transit - Formula Grants	20.507	FL-90-X765-00 FL-90-X727-00 FL-90-X846-00 FL-90-X704-00 FL-90-X866-00 FL-90-X793-00		30,169 14,416 467,465 2,033 1,065,789 <u>44,277</u>	22,561 - 437,819 - 1,068,789 <u>-</u>
Total Program:				1,624,149	1,529,169
Bus and Facilities Formula Program	20.526	FL-34-0024-00		<u>88,545</u>	<u>88,545</u>
Total Federal Transit Cluster:				<u>1,740,822</u>	<u>1,634,556</u>
Public Transportation Research	20.514	FL-26-0024-00		13,444	
Transit Services Programs Cluster:					
Job Access and Reverse Commute Program	20.516	FL-37-X080-00		41,799	21,800
New Freedom Program	20.521	FL-57-X046-00		<u>34,926</u>	<u>33,424</u>
Total Transit Services Programs Cluster:				<u>76,725</u>	<u>55,224</u>

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Indirect Programs:					
Highway Planning and Construction Cluster:					
Passed through the Florida Department of Transportation					
Highway Planning and Construction	20.205	A5115 PL-0311(52)	072215403	520,460	
		G0C98 PL-0311(54)	072215403	118,367	
Passed through the University of Florida					
Highway Planning and Construction		UFDSP00010854 BDV31	0000080513	53,924	
Total Program:				<u>692,751</u>	
Passed through the Florida Department of Environmental Protection					
Recreational Trails Program	20.219	T13032 / T1332	CMM60	1,810	
Total Highway Planning and Construction Cluster:				<u>694,561</u>	
Passed through the Florida Department of Transportation					
Non-metropolitan Planning and Research	20.505	GO358	072215403	128,500	
Formula Grants for Rural Areas	20.509	ARR39	072215403	50,169	50,169
<b>Total US Department of Transportation</b>				<u>2,704,221</u>	<u>1,739,949</u>
<b>US Department of Veterans Affairs</b>					
Indirect Programs:					
Passed Through Treasure Coast Homeless Services					
VA Supportive Services for Veteran Families Program	64.033	14-FL-322 2015-2016	C16-12-636	35,263	
<b>Total US Department of Veterans Affairs</b>				<u>35,263</u>	
<b>US Election Assistance Commission</b>					
Indirect Programs:					
Passed Through Florida Department of State					
Help America Vote Act Requirements Payments	90.401	2015-2016-0001-STL	Unable to Locate	30,550	
<b>Total US Election Assistance Commission</b>				<u>30,550</u>	
<b>US Environmental Protection Agency</b>					
Indirect Programs:					
Passed Through The Florida Department of Environmental Protection					
Nonpoint Source Implementation Grants	66.460	C9-99451513-0	99451513	148,615	
Passed Through the Indian River Lagoon Council					
National Estuary Program	66.456	28447	GL01-1814	29,469	
<b>Total US Environmental Protection Agency</b>				<u>178,084</u>	
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<u><b>\$ 6,237,523</b></u>	<u><b>\$ 1,931,964</b></u>

\* indicates grants awarded prior to December 26, 2014

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<b>STATE PROJECTS:</b>					
<b>Florida Department of Agriculture and Consumer Services</b>					
Direct Programs:					
Mosquito Control	42.003	O20321		\$ 56	
<b>Total Florida Department of Agriculture and Consumer Services</b>				<u>56</u>	
<b>Florida Department of Environmental Protection</b>					
Direct Programs:					
Beach Management Funding Assistance Program	37.003			10,000	
		15SL2		106,600	
		15SL3		126,476	
		15SL4		12,782	
		09SL2		5,505	
		13SL1		15,749	
		13SL2		202,595	
		16SL1		<u>479,707</u>	
Total Program:				479,707	
Florida Recreation Development Assistance Program	37.017	A5013		50,000	
Statewide Surface Water Restoration and Wastewater Projects	37.039	S0820		136,984	
Indirect Programs:					
Passed Through The South Florida Water Management District					
Statewide Surface Water Restoration and Wastewater Projects	37.039	4600002795		26,461	
Total Program:				<u>163,445</u>	
<b>Total Florida Department of Environmental Protection</b>				<u>693,152</u>	
<b>Florida Department of Health - Bureau of EMS</b>					
Direct Programs:					
County Grant Awards	64.005	C4059		74,080	74,080
<b>Total Florida Department of Health - Bureau of EMS</b>				<u>74,080</u>	<u>74,080</u>
<b>Florida Department of State and Secretary of State</b>					
Direct Programs:					
State Aid to Libraries	45.030		15-ST-77	12,913	
			16-ST-76	96,863	
Total Program:				<u>109,776</u>	
Public Library Construction Program	45.020	16-PLC-04		129,800	
<b>Total Florida Department of State and Secretary of State</b>				<u>239,576</u>	
<b>Florida Department of Transportation</b>					
Direct Programs:					
Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program	55.001		GO197	406,161	
			GOC06	136,733	
Total Program:				<u>542,894</u>	
Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002		GO260	20,337	
			GOC80	6,731	
Total Program:				<u>27,068</u>	
Aviation Development Grants	55.004		AR132	19,320	
			AQW02	5,916	
			AQF09	558,936	
Total Program:				<u>584,172</u>	
Seaport Grants	55.005	G0678		15,660	
Public Transit Block Grant Program	55.010	ARR44		388,473	388,473
Public Transit Service Development Program	55.012	ARR83		73,368	72,064
		AR225		11,162	11,162
Total Program:				<u>84,530</u>	
Intermodal Development Program	55.014	AQK84		685,247	
<b>Total Florida Department of Transportation</b>				<u>2,328,044</u>	<u>471,699</u>

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<b>Florida Executive Office of the Governor</b>					
Direct Programs:					
Emergency Management Programs	31.063	16-BG-83-10-66-01-056 17-BG-83-10-66-01-063		78,247 26,243	
Total Program:				<u>104,490</u>	
Residential Construction Mitigation Project	31.066	17RC-A1-10-66-01-145		<u>3,346</u>	
<b>Total Florida Executive Office of the Governor</b>				<u>107,836</u>	
<b>Florida Fish and Wildlife Conservation Commission</b>					
Direct Programs:					
Artificial Reef Grants Program	77.007	FWC-15135 FWC-15099		71,356 19,998	
Total Program:				<u>91,354</u>	
<b>Total Florida Fish and Wildlife Conservation Commission</b>				<u>91,354</u>	
<b>Florida Housing Finance Corporation</b>					
Direct Programs:					
State Housing Initiative Partnership (SHIP) Program	40.901	SHIP FY 2014/2015 SHIP FY 2015/2016 SHIP FY 2016/2017		227,711 181,001 69,824	
Total Program:				<u>478,536</u>	
<b>Total Florida Housing Finance Corporation</b>				<u>478,536</u>	
<b>Florida Tourism, Trade, and Economic Development</b>					
Direct Programs:					
Facilities for New Professional Sports, Retained Professional Sports or Retained Spring Training Franchise	73.016			<u>263,826</u>	
<b>Total Florida Tourism, Trade, and Economic Development</b>				<u>263,826</u>	
<b>Florida Department of Law Enforcement</b>					
Direct Program:					
Statewide Criminal Analysis Laboratory System	71.002	CL001		<u>189,895</u>	
<b>Total Florida Department of Law Enforcement</b>				<u>189,895</u>	
<b>TOTAL EXPENDITURES OF STATE PROJECTS</b>				<u><u>\$ 4,466,355</u></u>	<u><u>\$ 545,779</u></u>

**St. Lucie County, Florida**  
**Notes to Schedule of Expenditures of Federal Awards and State Projects**  
**Year Ended September 30, 2016**

**1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards and State Projects (the “Schedule”) includes the federal award and state project activity of St. Lucie County, Florida under programs of the federal government for the year ended September 30, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, *Rules of the Auditor General*. Because the Schedule presents only a selected portion of the operations of St. Lucie County, Florida, it is not intended to and does not present the financial position, changes in net assets, or cash flows of St. Lucie County, Florida.

**2. Summary of Significant Accounting Policies**

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

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

**3. Program Clusters**

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

**4. Contingency**

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

**5. Program Income**

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

**St. Lucie County, Florida**  
**Notes to Schedule of Expenditures of Federal Awards and State Projects**  
**Year Ended September 30, 2016**

<u>Program or Cluster Title</u>	<u>CDFA/CFSA Number</u>	<u>Federal/State Expenditures</u>	<u>Total Expenditures</u>
Community Development Block Grants/ Entitlement Grants – Neighborhood Stabilization Program			
Federal Expenditures reported	14.218	\$ <u>          -</u>	-
Plus: Expenditures funded by Program Income			<u>84,621</u>
Total Grant Related Expenditures			<u>\$ 84,621</u>
 Community Development Block Grants/ State Program			
Federal Expenditures reported	14.228	\$ <u> 700,213</u>	700,213
Plus: Expenditures funded by Program Income			<u>12,748</u>
Total Grant Related Expenditures			<u>\$ 712,961</u>
 Home Investment Partnership Program			
Federal Expenditures reported	14.239	\$ <u> 570,148</u>	570,148
Plus: Expenditures funded by Program Income			<u>200,277</u>
Total Grant Related Expenditures			<u>\$ 770,425</u>
 State Housing Initiative Partnership Program			
State Expenditures reported	40.901	\$ <u> 478,536</u>	478,536
Plus: Expenditures funded by Program Income			<u>50,983</u>
Total Grant Related Expenditures			<u>\$ 529,519</u>