

ST. LOUIS COUNTY, MISSOURI
SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2023



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAcconnect.com

**ST. LOUIS COUNTY, MISSOURI
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2023**

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE	1
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	5
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	20
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	21



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE,
AND REPORT ON THE 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 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 St. Louis County, Missouri's major federal programs for the year ended December 31, 2023. St. Louis County, Missouri's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, St. Louis County, Missouri complied, in all material respects, with the 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, 2023.

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 (GAAS); 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 described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of St. Louis County, Missouri 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 St. Louis County, Missouri'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 St. Louis County, Missouri's federal programs.

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

Auditors' 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 St. Louis County, Missouri'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 GAAS, *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 St. Louis County, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 St. Louis County, Missouri'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 St. Louis County, Missouri'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 St. Louis County, Missouri'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.

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

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 Auditors' 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.

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

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 St. Louis County, Missouri as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise St. Louis County, Missouri's basic financial statements. We have issued our report thereon, dated June 25, 2024, 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 basic 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.



CliftonLarsonAllen LLP

St. Louis, Missouri
August 23, 2024

**ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN	FY23 Federal Expenditures	Pass-Through Subrecipient
United States Department of Agriculture						
Child Nutrition Cluster						
School Breakfast Program	N/A	School Breakfast Program	29-189-20137-00-2	10.553	19,913	-
National School Lunch Program	N/A	National School Lunch Program	29-189-20137-00-2	10.555	<u>30,987</u>	-
Total Child Nutrition Cluster					<u>50,900</u>	-
Special Supplemental Nutrition Program for Women, Infants, and Children	Missouri Department of Health and Senior Services Missouri Department of Health and Senior Services Missouri Department of Health and Senior Services	WIC Suppl. Food Program-9/22 WIC Suppl. Food Program-9/23 WIC Ocal Agency Nutrition Services	ERS04522104	10.557 10.557 10.557	18,559 787,649 11,565	- - -
					<u>817,773</u>	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program Cluster	Missouri Department of Social Services	DWD TANF SkillUp Marketing-FNS-6/23	AOC20380057	10.561	9,177	-
Total United States Department of Agriculture					<u>877,850</u>	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN	FY23 Federal Expenditures	Passed-Through Subrecipient
United States Department of Housing and Urban Development						
Community Development Block Grant-Entitlement Grants Cluster						
	N/A	CD Phase XXXIV	B-18-UC-29-0001	14.218	138,016	3,385
	N/A	CD Phase XXXV	B-19-UC-29-0001	14.218	881,413	-
	N/A	CD Phase XXXVI	B-20-UC-29-0001	14.218	1,847,570	63,521
	N/A	CD Phase XXXVII	B-21-UC-29-0001	14.218	2,946,078	622,813
	N/A	CD Phase XXXVIII	B-22-UC-29-0001	14.218	1,420,096	464,261
	N/A	CD Phase XXXVIII	B-232-UC-29-0001	14.218	38,737	-
	N/A	COVID-19 Community Development Grant	B-20-UW-29-0001	14.218	620	620
Total Community Development Block Grant-Entitlement Grants Cluster					6,872,530	1,154,600
Emergency Solutions Grants Program						
	N/A	CD Emergency Shelter 2020	E-20-UC-29-0001	14.231	51,558	46,178
	N/A	CD Emergency Shelter 2021	E-21-UC-29-0001	14.231	122,470	120,112
	N/A	CD Emergency Shelter 2022	E-22-UC-29-0001	14.231	216,101	216,101
	N/A	COVID-19 Emergency Shelter 2020-Cares Act Funding 1,2	E-20-UW-29-0001	14.231	1,133,383	1,133,383
	Missouri Department of Social Services	TANF-Emergency Shelter Funding -6/23	PG941900049	14.231	13,698	-
	Missouri Department of Social Services	TANF-Emergency Shelter Funding -6/24	PG941900049	14.231	8,966	-
					1,547,176	1,515,774

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN	FY23 Federal Expenditures	Passed-Through Subrecipient
HOME Investment Partnership Program	N/A	CD Home Investment Partnership Program-2018	M-18-DC-29-0200	14.239	287,917	11,000
	N/A	CD Home Investment Partnership Program-2019	M-19-DC-29-0200	14.239	383,135	35,047
	N/A	CD Home Investment Partnership Program-2020	M-20-DC-29-0200	14.239	504,424	482,083
	N/A	CD Home Investment Partnership Program-2021	M-21-DC-29-0200	14.239	836,312	144,000
	N/A	CD Home Investment Partnership Program-2022	M-22-DC-29-0200	14.239	526,470	-
	N/A	CD Home Investment Partnership Program-2016	M-16-DC-29-0200	14.239	29,015	-
					<u>2,567,273</u>	<u>672,130</u>
Community Development Block Grants-Section 108 Loan Guarantees	N/A	CD-Section 108 Loan Program	B-14-UC-29-0001	14.248	21,200	-
Continuum of Care Program	N/A	HUD-Continuum of Care FY20		14.267	37,037	-
	N/A	HUD-Continuum of Care FY21		14.267	1,144,476	1,100,183
					<u>1,181,513</u>	<u>1,100,183</u>
Lead-Based Paint Hazard Control in Privately-Owned Housing	N/A	Lead Based Paint Grant-9/23	MOLHB0684-18	14.900	559,664	-
Healthy Homes Production Program	N/A	Healthy Homes Production Program-11/25	MOHHP0075-22	14.913	110,615	-
Total United States Department of Housing and Urban Development					<u>12,859,971</u>	<u>4,442,687</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN	FY23 Federal Expenditures	Passed-Through Subrecipient
United States Department of Justice						
Justice Systems Response to Families	N/A	Office on Violence Against Women-Justice for Families Program-09/24	15JOVW-21-GG-00223-JFFX	16.021	292,293	-
Office on Violence Against Women Special Projects	N/A	Domestic Violence Mentor Court-9/22		16.029	47,219	-
	N/A	OVW Domestic Violence Mentor Court TA Initiative FY23	15-JOVW-23-GK-00752-JFFX	16.029	11,678	-
					<u>58,897</u>	-
Coronavirus Emergency Supplemental Funding Program	Missouri Department of Public Safety	COVID-19 FY2020 CESF-CAC-St. Louis County,Cyber Task	2020-VD-BX-0223	16.034	781	-
	N/A	COVID-19-St. Louis County Coronavirus Emergency Response	2020-VD-BX-1164	16.034	17,080	-
					<u>17,861</u>	-
Services for Trafficking Victims	N/A	DOJ Anti-Human Trafficking-9/24	15POVC-21-GK-04102-HT	16.320	255,388	-
Crime Victim Assistance	Missouri Department of Social Services	Victims of Crime Act-Weinman Shelter 9/22	ER130220162	16.575	196	-
	Missouri Department of Social Services	Victims of Crime Act-Weinman Shelter,9/23	ER130220162	16.575	171,986	-
	Missouri Department of Social Services	Domestic Violence Shelter-Victim of Crime Act-Weinman Shelter 6/23	PG941900049	16.575	41,932	-
	Missouri Department of Social Services	Domestic Violence Shelter-Victim of Crime Act-Weinman Shelter 3/24	PG941900049	16.575	17,628	-
					<u>231,742</u>	-
Drug Court Discretionary Grant Program	N/A	Bureau of Justice Assistance-09/22	2019-MU-BX-0083	16.585	8,790	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN	FY23 Federal Expenditures	Passed-Through Subrecipient
Violence Against Women Formula Grants	Missouri Department of Public Safety	STOP Domestic Violence Against Women-12/23	2022-VAWA-047	16.588	153,993	-
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	9,598	-
Residential Substance Abuse Treatment for State Prisoners	Missouri Department of Public Safety	Choices, Drug and Alcohol Treatment-8/22	2020-JR-BX-0005	16.593	19,922	-
	Missouri Department of Public Safety	Choices, Drug and Alcohol Treatment-6/23	2020-J2-BX-0005	16.593	72,877	-
	Missouri Department of Public Safety	Choices, Drug and Alcohol Treatment-6/24	15PBJA-21-GG-00065-RSAT	16.593	<u>20,206</u>	-
					<u>113,005</u>	-
Public Safety Partnership and Community Policing Grants	N/A	COPS Peer Support Project-08/22	2020MHWXK028	16.710	34,436	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN	FY23 Federal Expenditures	Passed-Through Subrecipient
Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking, or Sexual Assault	Missouri Department of Social Services	TANF-Domestic Violence Funding -6/23	PG941900049	16.736	5,726	-
Edward Byrne Memorial Justice Assistance Grant Program	N/A	DOJ-JAG Mobile Data Terminals-9/24	15PBJA21GG	16.738	45,275	-
	N/A	DOJ-JAG Mobile Data Terminals-9/25	15PBJA-22-GG-02143-JAGX	16.738	144,088	-
	N/A	Byrne CARE Project-9/23	2020-WY-BX-0010	16.738	46,716	-
	Missouri Department of Public Safety	Drug Task Force MJTF-9/24	15-PBJA-22-GG-00840-F17	16.738	135,000	-
	N/A	FY23 Edward Byrne Memorial Justice Assistance-9/26	15PBJA-23-GG-03549-JAGX	16.738	160,485	-
					<u>531,564</u>	-
DNA Backlog Reduction Program	N/A	DNA Backlog Reduction Program-9/23	15PBJA-21-21-GG-02989-DNAX	16.741	92,540	-
	N/A	DNA Backlog Reduction Program-9/24	15PBJA-22-GG-01679-DNAX	16.741	121,662	-
	N/A	DNA Backlog Reduction Program-9/24	15-PBJA-23-GG-01301-DNAX	16.741	26,592	-
					<u>240,794</u>	-
Paul Coverdell Forensic Sciences Improvement Grant Program	Missouri Department of Public Safety	Paul Coverdell Forensic Sciences Improvement 6/23	15PBJA-21-GG-02912-COVE	16.742	38,627	-
	Missouri Department of Public Safety	Paul Coverdell Forensic Sciences Improvement 6/24	15PBJA-22-GG-01989-COVE-004	16.742	8,189	-
					<u>46,816</u>	-
Harold Rogers Prescription Drug Monitoring Program	N/A	Category 3.Prescription Drug Monitoring Program	2019-PM-BX-0010	16.754	97,343	-
Byrne Criminal Justice Innovation Program	N/A	Castle Point Neighborhood Revitalization and Fear Reduction 09/22	2017-AJ-BX-0003	16.817	58	-
Justice Reinvestment Initiative	N/A	Juvenile Transition Program-9/23	2020-ZB-BX-0008	16.827	138,474	-
Comprehensive Opioid Abuse Site-Based Program	N/A	Category 1, Law Enforcement Assisted Diversion	2019-AR-BX-K004	16.838	236,608	-
Equitable Sharing Program	N/A	Federal Asset Sharing-Justice Department	M00950000	16.922	602,135	-
Total United States Department of Justice					<u>3,075,521</u>	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN	FY23 Federal Expenditures	Passed-Through Subrecipient
United States Department of Labor						
Registered Apprenticeship and Other Training	Missouri Department of Higher Education and Workforce Development	Apprenticeship State Expansion Grant-05/22		17.201	1,745	-
	Missouri Department of Higher Education and Workforce Development	Apprenticeship State Expansion Grant-05/23		17.201	19,000	-
					<u>20,745</u>	<u>-</u>
Workforce Innovation and Opportunity Act (WIA) Cluster						
WIA Adult Program	Missouri Department of Higher Education and Workforce Development	WIOA Title 1B-Adult PY21		17.258	139,149	25,367
	Missouri Department of Higher Education and Workforce Development	WIOA Title 1B-Adult PY22		17.258	724,710	724,710
	Missouri Department of Higher Education and Workforce Development	WIOA Adult PY23	PG941900049	17.258	70,170	67,254
					<u>934,029</u>	<u>817,331</u>
WIA Youth Activities	Missouri Department of Higher Education and Workforce Development	WIOA Title 1B-Youth PY21		17.259	461,778	379,239
	Missouri Department of Higher Education and Workforce Development	WIOA Title 1B-Youth PY22		17.259	972,503	480,998
	Missouri Department of Higher Education and Workforce Development	WIA Title 1B-Dislocated Worker PY '22 state set aside-local CEO position-2022	10-13-13-22-AA-38539-22-55-A-29	17.259	18,036	-
	Missouri Department of Higher Education and Workforce Development	WIA Title 1B-Dislocated Worker PY '23 state set aside-local CEO position-2024	10-13-13-22-AA-38539-22-55-A-29	17.259	3,569	3,569
					<u>1,455,886</u>	<u>863,806</u>
WIOA Dislocated Worker Formula Grants	Missouri Department of Higher Education and Workforce Development	WIOA Title 1B-Dislocated Worker-PY21		17.278	120,868	119,660
	Missouri Department of Higher Education and Workforce Development	WIOA Title 1B-Dislocated Worker-PY22		17.278	642,906	642,906
	Missouri Department of Higher Education and Workforce Development	WIOA Title 1B-Dislocated Worker-PY23	PG941900049	17.278	54,426	51,511
					<u>818,200</u>	<u>814,077</u>
Total WIOA Cluster					<u>3,208,115</u>	<u>2,495,214</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN	FY23 Federal Expenditures	Passed-Through Subrecipient
WIOA National Dislocated Worker Grants/WIA National Emergency Grants	Missouri Department of Higher Education and Workforce Development	COVID-19-Covid National Dislocated Worker-06/23	10-13-13-20	17.277	4,164	-
Community Project Funding/Congressionally Directed Spending	Missouri Department of Higher Education and Workforce Development	WIOA Youth PY23	PG941900049	17.289	52,689	49,811
Total United States Department of Labor					3,285,713	2,545,025
United States Department of Transportation						
Airport Improvement Program	Missouri Department of Highway and Transportation Missouri Department of Highway and Transportation	Master Plan and ALP Update Runway 8R/26L Concrete Joint Replacement Design and Bid Phase Services	23-113A-1 23-113A-2	20.106	94,543	-
				20.106	40,284	-
					134,827	-
Highway Planning and Construction	Missouri Department of Highway and Transportation Missouri Department of Highway and Transportation Missouri Department of Highway and Transportation Missouri Department of Highway and Transportation Missouri Department of Highway and Transportation Missouri Department of Highway and Transportation Missouri Department of Highway and Transportation Missouri Department of Highway and Transportation	Highway Planning and Construction Highway Planning and Construction Highway Planning and Construction Highway Planning and Construction Highway Planning and Construction Highway Planning and Construction Highway Planning and Construction Highway Planning and Construction	BRO-BO96(004) BRO BO96 (005) BRO BO96 (005) BRO-BO96(007) CMAQ-4900(641) CMAQ-5443(602) CMAQ-5529(616) CMAQ-9901(638)	20.205	23,361	-
				20.205	1,082,777	-
				20.205	20,800	-
				20.205	33,885	-
				20.205	641,922	-
				20.205	157	-
				20.205	12,222	-
				20.205	807,275	-
					2,922,399	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Federal Grantor/ Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN	FY23 Federal Expenditures	Passed-Through Subrecipient
Missouri Department of Highway and Transportation		Highway Planning and Construction	STP-4900(634)	20.205	350,379	-
			STP-4900(635)	20.205	1,021,589	-
			STP-4900(637)	20.205	241	-
Missouri Department of Highway and Transportation		Highway Planning and Construction	STP-4900(639)	20.205	1,065,940	-
Missouri Department of Highway and Transportation		Highway Planning and Construction	STP-4900(640)	20.205	24,133	-
Missouri Department of Highway and Transportation		Highway Planning and Construction	STP-4901(643)	20.205	4,827	-
Missouri Department of Highway and Transportation		Highway Planning and Construction	STP-4901(645)	20.205	111,029	-
Missouri Department of Highway and Transportation		Highway Planning and Construction	STP-4901(647)	20.205	42,509	-
			STP-4901(651)	20.205	84,080	-
Missouri Department of Highway and Transportation		Highway Planning and Construction	STP-4940(606)	20.205	452,926	-
Missouri Department of Highway and Transportation		Highway Planning and Construction	STP-4956(604)	20.205	17,548	-
			STP-5506(604)	20.205	93,141	-
			STP-5523(625)	20.205	85,447	-
Missouri Department of Highway and Transportation		Highway Planning and Construction	STP-5526(651)	20.205	12,430	-
			STP-5547(603)	20.205	24,770	-
			STP-5548(606)	20.205	41	-
Missouri Department of Highway and Transportation		Highway Planning and Construction	STP-5558(608)	20.205	757,748	-
			STP-5558(609)	20.205	175	-
Missouri Department of Highway and Transportation		Highway Planning and Construction	STP-5558(610)	20.205	310,997	-
			STO-5559(602)	20.205	26,920	-
Missouri Department of Highway and Transportation		Highway Planning and Construction	STP-5561(609)	20.205	1,408,507	-
Missouri Department of Highway and Transportation		Highway Planning and Construction	STP-5574(606)	20.205	48,856	-
Missouri Department of Highway and Transportation		Highway Planning and Construction	STP-5595(617)	20.205	131	-
Missouri Department of Highway and Transportation		Highway Planning and Construction	STP-5606(606)	20.205	222,616	-
Missouri Department of Highway and Transportation		Highway Planning and Construction	STP-5608(606)	20.205	7,985	-
Missouri Department of Highway and Transportation		Highway Planning and Construction	STP-5613(607)	20.205	1,584	-
Missouri Department of Highway and Transportation		Highway Planning and Construction	STP-5613(609)	20.205	80,489	-
			STP-5613(610)	20.205	47,377	-
Missouri Department of Highway and Transportation		Highway Planning and Construction	STP-5627(602)	20.205	1,033,300	-
Missouri Department of Highway and Transportation		Highway Planning and Construction	STP-9900(673)	20.205	339,273	-
Missouri Department of Highway and Transportation		Highway Planning and Construction	STP-9901(637)	20.205	29,043	-
Missouri Department of Highway and Transportation		Highway Planning and Construction	STP-9901(659)	20.205	20,111	-
Missouri Department of Highway and Transportation		Highway Planning and Construction	STP-9901(660)	20.205	23,312	-
Missouri Department of Highway and Transportation		Highway Planning and Construction	STP-9901(685)	20.205	11,723	-
Missouri Department of Highway and Transportation		Highway Planning and Construction	TAP-4901(648)	20.205	9,086	-
Missouri Department of Highway and Transportation		Work Zone Enforcement Grants	20-FWZE-1-007	20.205	(50,687)	-
Missouri Department of Highway and Transportation		Work Zone Enforcement Grants	21-FWZE-K-008	20.205	(28,720)	-
Missouri Department of Highway and Transportation		Work Zone Enforcement Grants	23-FWZE-P-007	20.205	566,904	-
Missouri Department of Highway and Transportation		Work Zone Enforcement Grants	22-FWZE-M-008	20.205	(32,995)	-
Missouri Department of Highway and Transportation		Work Zone Enforcement Grants	24-FWZE-R-006	20.205	240,673	-
					8,465,438	-
Total Highway Planning and Construction					11,087,837	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN	FY23 Federal Expenditures	Passed-Through Subrecipient
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	15,518	-
	Missouri Department of Highway and Transportation	MODOT-Motor Carrier Safety Assist. Prog.-6/23	22-CMV-MC-006	20.218	625,013	-
	Missouri Department of Highway and Transportation	MODOT-Motor Carrier Safety Assist. Prog.-6/24	23-CMV-MC-006	20.218	470,799	-
Total FMCSA Cluster					<u>1,111,330</u>	-
Alcohol Open Container Requirements						
	Missouri Department of Highway and Transportation	State-wide 405 Impaired Driving	21-MSHVE-03-005	20.607	19,718	-
	Missouri Department of Highway and Transportation	State-wide 405 Impaired Driving	22-MSHVE-03-017	20.607	832	-
	Missouri Department of Highway and Transportation	MODOT DWI Saturation Enforcement-9/23	23-154-AL-107	20.607	29,023	-
	Missouri Department of Highway and Transportation	Dedicated Impaired Driving Enforcement	24-154-AL-125	20.607	51,758	-
	Missouri Department of Highway and Transportation	MODOT DWI Saturation Enforcement-9/24	24-154-AL-126	20.607	8,621	-
					<u>109,952</u>	-
Highway Safety Cluster						
HIGHWAY SAFETY AND TRAFFIC DIVISION						
	Missouri Department of Highway and Transportation	Hazardous Moving Violation	21-PT-02-027	20.600	194	-
	Missouri Department of Highway and Transportation	Highway Safety Team-9/23	23-PT-02-144	20.600	253,197	-
	Missouri Department of Highway and Transportation	Dedicated HMV Equipment	24-PT-02-139	20.600	135,638	-
	Missouri Department of Highway and Transportation	HMV Enforcement	24-PT-02-140	20.600	2,676	-
					<u>391,705</u>	-
	Missouri Department of Highway and Transportation	MODOT-Occupant Protection Enforcement-09/23	23-M2HVE-05-028	20.616	39,498	-
	Missouri Department of Highway and Transportation	MODOT Dedicated DWI Enforcement-9/23	23-154-AL-106	20.616	82,517	-
	Missouri Department of Highway and Transportation	MODOT-Occupant Protection Enforcement-09/24	24-M2HVE-05-029	20.616	11,181	-
					<u>133,196</u>	-
Total Highway Safety Cluster					<u>524,901</u>	-
Total United States Department of Transportation					<u>12,968,847</u>	-
United States Department of the Treasury						
Federal Equitable Sharing						
	N/A	Federal Asset Sharing-Treasury Department	M00950000	21.016	285,691	-
Emergency Rental Assistance Program						
	N/A	COVID-19-Emergency Rental Assistance #2		21.023	3,248,807	3,207,492
Coronavirus State and Local Fiscal Recovery Funds						
	N/A	COVID-19 Coronavirus State and Local Fiscal Recovery Funds		21.027	3,358,092	-
	N/A	COVID-19 Coronavirus State and Local Fiscal Recovery Funds-Revenue replacement/loss		21.027	7,000,000	-
	Missouri Department of Public Safety	St. Louis County LE Training Center	SLFR4542-01	21.027	906,011	-
					<u>11,164,103</u>	-
Local Assistance and Tribal Consistency Fund						
	N/A	COVID-19 Local Assistance and Tribal Consistency Fund 2022-2023		21.032	58,520	-
Total United States Department of the Treasury					<u>14,757,121</u>	<u>3,207,492</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	242,590	-
Total United States Environmental Protection Agency					<u>242,590</u>	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN	FY23 Federal Expenditures	Passed-Through Subrecipient
Federal Election Commission						
2018 HAVA Election Security Grants	Office of the Secretary of State, State of Missouri	MSOS-HAVA Election Security-12/23		90.404	10,000	-
United States Department of Health and Human Services						
Medical Reserve Corps Small Grant Program	The National Association of County and City Health Officials	COVID-19-Medical Reserve Corps-Response, Innovate, Sustain and Equip	6HITEP200045-02-06	93.008	51,876	-
Public Health Emergency Preparedness Preparedness (PHEP) Aligned Cooperative Agreements	Missouri Department of Health and Senior Services Missouri Department of Health and Senior Services State Emergency Management Agency Missouri Department of Health and Senior Services Missouri Department of Health and Senior Services	Emergency Planning & Preparedness (Cities Readiness Initiative)-6/23 Emergency Planning & Preparedness-6/23 CDC PHEP SEMA MRC 4/23 Emergency Planning & Preparedness-6/24 Emergency Planning & Preparedness (Cities Readiness Initiative)-6/24	DH210048691 DH210048570 2022MRC4 DH210048570 DH210048691	93.069 93.069 93.069 93.069 93.069	94,560 141,601 4,343 120,941 82,250	- - - - -
					<u>443,695</u>	
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	Missouri Department of Health and Senior Services	Tuberculosis Outreach-12/23	DH200048262	93.116	73,740	-
Injury Prevention and Control Research and State and Community Based Programs	Missouri Department of Health and Senior Services Missouri Department of Health and Senior Services Missouri Department of Health and Senior Services	Violent Death and Overdose Death Surveillance-08/23 Overdose to Action-08/23 Overdose to Action-08/24	DH170018007, KQ200047837 DH230054333	93.136 93.136 93.136	15,240 123,178 46,026	- - -
					<u>184,444</u>	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN	FY23 Federal Expenditures	Passed-Through Subrecipient
Family Planning Services	Missouri Family Health Council	The Right Time Initiative Participation-3/27		93.217	68,269	-
	Missouri Family Health Council	Family Planning 3/23	FHPA006561	93.217	38,485	-
	Missouri Family Health Council	Family Planning 3/24	FHPA006561	93.217	140,017	-
					<u>246,771</u>	-
Immunization Cooperative Agreements	Missouri Department of Health and Senior Services	Vaccines		93.268	886,205	-
	Missouri Department of Health and Senior Services	COVID-19 and Adult Vaccination Supplemental	DH220049866	93.268	279,163	-
	Missouri Department of Health and Senior Services	Perinatal Hepatitis B Case Management-6/23	DH220050011	93.268	43,509	-
	Missouri Department of Health and Senior Services	Perinatal Hepatitis B Case Management-6/24	DH220050011	93.268	5,202	-
				<u>1,214,079</u>	-	
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Missouri Department of Health and Senior Services	COVID-19 Epidemiology and Laboratory Capacity (ELC) Enhancing Detection(ED) Expansion-06/23	DH220051350	93.323	1,020,743	-
	Missouri Department of Health and Senior Services	COVID-19-Epidemiology and Laboratory Capacity Community Health Worker-3/23	CK000546-02S	93.323	50,122	-
	Missouri Department of Health and Senior Services	COVID-19-Epidemiology and Laboratory Capacity Community Health Worker-1/24	DH220051696	93.323	129,787	-
					<u>1,200,652</u>	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	Missouri Department of Health and Senior Services	COVID-19-Crisis Cooperative Agreement-3/23	1 NUS90TP922111-01-00	93.354	89,972	-
	Missouri Department of Health and Senior Services		DH230053565	93.354	56,408	-
					<u>146,380</u>	-
Activities To Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crisis	Missouri Department of Health and Senior Services	COVID-19-Local Public Health Disparities Initiative-5/23	OT000027-01_DH220051728	93.391	403,690	-
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-09/23	5NUS8DP006658-05	93.435	324,182	173,590
Assistance Programs for Chronic Disease Prevention and Control	N/A	COVID-19-Community Health Workers for Public Health Response and Resilient-08/23	5 NUS8DP007008-02-00	93.495	1,370,408	-
	N/A	COVID-19-Community Health Workers for Public Health Response and Resilient-08/23	5 NUS8DP007008-03-00	93.495	272,241	-
					<u>1,642,649</u>	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN	FY23 Federal Expenditure	Passed-Through Subrecipient
Temporary Assistance for Needy Families	Missouri Department of Social Services	TANF-Summer Jobs -6/23		93.558	17,043	17,043
Child Support Enforcement	Missouri Department of Social Services	Child Support Enforcement FY-23	2301MOCSES	93.563	810,035	-
CCDF Cluster						
Child Care and Development Block Grant	Missouri Department of Elementary and Secondary Education	Child Care Health Consult Program-9/23	CCHC2300052	93.575	4,023	-
Total CCDF Cluster	Missouri Department of Health and Senior Services	Local Sanitation Inspections for Child Care Facilities	ERS2202105,ERS22023105	93.575	<u>79,835</u>	-
					<u>83,858</u>	-
Social Services Block Grant	Missouri Department of Social Services	Reception and Diagnostic Services-06/11	AOCO4380106	93.667	78,800	-
	Missouri Department of Social Services	Juvenile Court Diversion Program-6/23	ER172-23017	93.667	113,919	-
	Missouri Department of Social Services	Juvenile Court Diversion Program-6/24	ER172-23017	93.667	<u>129,303</u>	-
					<u>322,022</u>	-
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	Missouri Department of Social Services	Domestic Violence Shelter-Weinman Shelter 6/23 (federal portion)	PG941900049	93.671	7,346	-
	Missouri Department of Social Services	COVID-19-Domestic Violence Shelter-Weinman Shelter -Cares Act Supplement Funding-6/23	PG941900049	93.671	1,470	-
	Missouri Department of Social Services	COVID -19-Mitigation-06/23	PG941900049	93.671	4,326	-
	Missouri Department of Social Services	Domestic Violence Shelter-Weinman Shelter 6/24 (federal portion)	PG941900049	93.671	<u>3,980</u>	-
					<u>17,122</u>	-
Children's Health Insurance Program	Missouri Department of Health and Senior Services	Childrens Health Insurance Program Health Services Initiative (CHIP)	AOC12380325,AOC16380002,DH220050529	93.767	832,013	-
Opioid STR	Missouri Department of Mental Health	Inmates Opioid Use Disorder Treatment at Buzz Westfall Center-9/23	AOC19380236	93.788	166,571	-
	Missouri Department of Mental Health	Inmates Opioid Use Disorder Treatment at Buzz Westfall Center-9/24	AOC19380236	93.788	<u>19,065</u>	-
					<u>185,636</u>	-
HIV Prevention Activities Health Department Based	Missouri Department of Health and Senior Services	Ending the HIV Epidemic in STD Clinics-07/23	DH210049523	93.940	461,232	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN	FY23 Federal Expenditure	Passed-Through Subrecipient	
Preventive Health Services-Sexually Transmitted Diseases Control Grants	Missouri Department of Health and Senior Services	Disease Intervention Specialist Workforce Program-12/23	DH230052858	93.977	472,504	-	
Sexually Transmitted Diseases (STD) Provider Education Grants	Washington University	Wash U. STD/HIV Prevent Training-3/23	5 NU62PS9245830-03-00	93.978	4,182	-	
Maternal and Child Health Services Block Grant to the States	Missouri Department of Health and Senior Services	Maternal Child Health Program-9/23	DH220051147	93.994	248,911	-	
	Missouri Department of Health and Senior Services	Nurse Family Partnership-9/22		93.994	16,374	-	
	Missouri Department of Health and Senior Services	Nurse Family Partnership-9/23		93.994	181,647	-	
	Missouri Department of Health and Senior Services	Maternal Child Health Program-9/24	DH220051147	93.994	57,993	-	
	Missouri Department of Health and Senior Services	Nurse Family Partnership-9/24		93.994	58,482	-	
					<u>563,407</u>	-	
Total United States Department of Health and Human Services					<u>9,701,212</u>	<u>190,633</u>	
Executive Office of the President							
High Intensity Drug Trafficking Areas Program	Missouri Department of Public Safety	HIDTA Wire Intercept-03/23	G21MW0001A	95.001	17,846	-	
	Missouri Department of Public Safety	HIDTA Wire Intercept-12/23	G22MW001A-EE	95.001	154,717	-	
	Missouri Department of Public Safety	HIDTA DEA Intelligence Group-12/23	G22MW0001	95.001	4,539	-	
	Missouri Department of Public Safety	HIDTA Multi-Jurisdictional Drug Enforcement Task Force-03/23	G21MW0001A	95.001	9,956	-	
	Missouri Department of Public Safety	HIDTA Multi-Jurisdictional Drug Enforcement Task Force-12/23	G22MW001A-P	95.001	268,262	-	
	Missouri Department of Public Safety	HIDTA Wire Intercept-12/24	G23MW0001A	95.001	86,129	-	
	Missouri Department of Public Safety	HIDTA DEA Intelligence Group-12/24	G23MW0001A	95.001	113,349	-	
	Missouri Department of Public Safety	HIDTA Multi-Jurisdictional Drug Enforcement Task Force-12/24	G23MW0001A	95.001	11,790	-	
						<u>646,588</u>	-
	Total Executive Office of the President					<u>646,588</u>	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2023**

Federal Grantor/Federal Financial Assistance Program/Program Cluster Title	Pass-Through Grantor	St. Louis County, Missouri Program Title	Contract/Grant Number	Federal ALN	FY23 Federal Expenditure	Passed-Through Subrecipient
United States Department of Homeland Security						
Disaster Grants-Public Assistance (Presidentially Declared Disaster)	Missouri Department of Public Safety	FEMA-07/22 Flood	FEMA-4665-DR-MO	97.036	235,191	-
Emergency Management Performance Grants	Missouri Department of Public Safety Missouri Department of Public Safety	Civ Preparedness -06/23 Civ Preparedness -06/24	EMK-2022-EP-00004-103 EMK-2023-EP-APP-0004-089	97.042 97.042	117,801 25,595	- -
					<u>143,396</u>	<u>-</u>
Homeland Security Grant Program	East-West Gateway East-West Gateway East-West Gateway East-West Gateway East-West Gateway East-West Gateway East-West Gateway East-West Gateway East-West Gateway East-West Gateway East-West Gateway	St. Louis Terrorism Early Warning-7/23 St. Louis Fusion Center Sustainment 07/23 Urban Area Security Initiative FY 2019 Urban Area Security Initiative FY 2020 Urban Area Security Initiative FY 2019 Urban Area Security Initiative FY 2020 Urban Area Security Initiative FY 2018 Urban Area Security Initiative FY 2019 St. Louis Cybersecurity Initiative St. Louis Fusion Center Sustainment 07/23 Urban Area Security Initiative FY 2021	20U009-CYBERFUNDSSTLCO 20U005-FCFUNDSSTLCO EMW-2019-SS-00039 EMW-2020-SS-00051 EMW-2019-SS-00038 EMW-2020-SS-00051 EMW-2018-SS-00044-020 EMW-2019-SS-00039 21U009-CYBERFUNDSSTLCOO 21U005-FCFUNDSSTLCO EMW-2021-SS-00038	97.067 97.067 97.067 97.067 97.067 97.067 97.067 97.067 97.067 97.067 97.067	64,555 90,742 291,519 203,134 108,865 143,548 2,089 3,565 42,491 60,207 84	- - - - - - - - - - -
					<u>1,010,799</u>	<u>-</u>
Homeland Security Biowatch Program	N/A N/A	Special Purpose Monitoring-4/23 Special Purpose Monitoring-4/23	06OHBIO00005-17-00 2006-ST-091-000006	97.091 97.091	180,308 212,781	- -
					<u>393,089</u>	<u>-</u>
Total United States Department of Homeland Security					<u>1,782,475</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS					<u>60,207,888</u>	<u>10,385,837</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**ST. LOUIS COUNTY, MISSOURI
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE 1 BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the County under programs of the federal government for the year ended December 31, 2023. 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 financial position or cash flows of the County.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following 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.

NOTE 4 NONCASH ASSISTANCE

The County received the following noncash assistance during the year ended December 31, 2023:

1. Urban Area Security Initiative	ALN 97.067	\$752,804
-----------------------------------	------------	-----------

**ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023**

Part I – Summary of the Independent Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
 - Material weakness(es) identified? _____ yes X no
 - Significant deficiency(ies) identified _____ yes X none reported
3. Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

1. Internal control over major federal programs:
 - Material weakness(es) identified? _____ yes X no
 - Significant deficiency(ies) identified? _____ yes X none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a) _____ yes X no

Identification of Major Federal Programs

Assistance Listing Numbers

Name of Federal Program or Cluster

14.239

Home Investment Partnerships Program

20.205

Highway Planning and Construction

21.023

COVID-19 Emergency Rental Assistance Program

21.027

COVID-19 Coronavirus State and Local Fiscal Recovery Funds

**ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

Part I – Summary of the Independent Auditors’ Results (Continued)

Identification of Major Federal Programs (Continued)

Dollar threshold used to distinguish between
Type A and Type B programs:

\$ 1,806,237

Auditee qualified as low-risk auditee?

_____ yes X no

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See CLAglobal.com/disclaimer. Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.