

Stark Area Regional Transit Authority

Single Audit Reports
For the Year Ended December 31, 2017

Stark Area Regional Transit Authority

For the Year Ended December 31, 2017

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Stark Area Regional Transit Authority

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2017

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Pass Through to Subrecipients</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Transportation</u>				
Direct				
Federal Transit Cluster				
Federal Transit Formula Grants:				
	20.507	OH-90-X764		\$ 62,041
	20.507	OH-90-X785		30,705
	20.507	OH-90-X797		137,526
	20.507	OH-90-0818		30,499
	20.507	OH-95-X172		89,549
	20.507	OH-95-0200		19,680
	20.507	OH-2016-028-00		90,282
	20.507	OH-2016-029-00		167,606
	20.507	OH-2016-030-00		361,347
	20.507	OH-2017-023-00		770,090
	20.507	OH-2017-042-00		3,162,881
Total CFDA #20.507				4,922,206
Direct				
Bus and Bus Facilities Formula Program				
	20.526	OH-34-0006		36,798
	20.526	OH-2017-002-00		681,116
	20.526	OH-2016-036-00		208,824
Total CFDA #20.526				926,738
Total Federal Transit Cluster				5,848,944
Direct				
Public Transportation Research, Technical Assistance, and Training:				
National Research Programs				
	20.514	OH-26-0008		957,184
Passed-through from CALSTART, Inc.				
Public Transportation Research, Technical Assistance, and Training:				
Ohio American Fuel Cell Bus Project				
	20.514	CA-04-7004-01		170,947
Upper American Fuel Cell Bus Project				
	20.514	GA-04-7006		207,120
Demonstration Project				
Total CFDA #20.514				\$ 1,335,251

Stark Area Regional Transit Authority

Schedule of Expenditures of Federal Awards (continued)

For the Year Ended December 31, 2017

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Federal Grant Number</u>	<u>Pass Through to Subrecipients</u>	<u>Federal Expenditures</u>
Direct				
<u>Transit Services Programs Cluster:</u>				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	OH-2016-059-00	\$ 198,676	\$ 279,719
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	OH-2016-004-00	153,285	204,589
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	OH-2016-040-00	56,890	56,890
Total CFDA #20.513			408,851	541,198
Direct				
Job Access and Reverse Commute Program	20.516	OH-37-X094		43,465
Total CFDA #20.516				43,465
Total Transit Services Programs Clusters:			408,851	584,663
Total U.S Department of Transportation			408,851	7,768,858
Total Expenditures of Federal Awards			\$ 408,851	\$ 7,768,858

The accompanying notes are an integral part of this schedule.

Stark Area Regional Transit Authority

Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2017

Note A: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Stark Area Regional Transit Authority (the Authority's) under programs of the federal government for the year ended December 31, 2017. The information on this Schedule is prepared 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 Authority, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Authority.

Note B: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following 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*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The Authority has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

For purposes of the Schedule, federal awards include all grants, contracts, loans, and loan guarantee agreements entered into directly and indirectly (passed-through) between the Authority and agencies and departments of the federal government.

Note C: Subrecipients

The Authority passes certain federal awards received from the United States Department of Transportation to other governments or not-for-profit agencies (subrecipients). As Note B describes, the Authority reports expenditures of federal awards to subrecipients on the accrual basis.

As a pass-through entity, the Authority has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

During 2017, the Authority provided \$408,851 of the Enhanced Mobility of Seniors and Individuals with Disabilities grant to subrecipients.

Note D: Matching Requirements

Certain Federal programs require the Authority to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The Authority has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.