

Stark Area Regional Transit Authority

1600 Gateway Blvd SE
Canton, OH 44707

Single Audit Reports
For the Year Ended December 31, 2018

Stark Area Regional Transit Authority

For the Year Ended December 31, 2018

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Stark Area Regional Transit Authority

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2018

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | <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-90-4797 | | \$ 5,609 |
| | 20.507 | OH-2016-030-00 | | 242,306 |
| | 20.507 | OH-2017-023-00 | | 566,223 |
| | 20.507 | OH-2017-042-00 | | 156,795 |
| | 20.507 | OH-2018-006-00 | | 1,406,466 |
| | 20.507 | OH-2018-017-00 | | 1,342,365 |
| | 20.507 | OH-2018-031-00 | | 292,958 |
| | | | | 4,012,722 |
| Total CFDA #20.507 | | | | |
| Direct | | | | |
| Bus and Bus Facilities Formula Program | | | | |
| | 20.526 | OH-2017-002-00 | | 427,066 |
| | 20.526 | OH-2017-036-00 | | 172,233 |
| | 20.526 | OH-2018-007-00 | | 868,827 |
| | 20.526 | OH-2018-029-00 | | 161,682 |
| | | | | 1,629,808 |
| Total CFDA #20.526 | | | | |
| Total Federal Transit Cluster | | | | |
| | | | | 5,642,530 |
| Direct | | | | |
| Public Transportation Research, Technical Assistance, and Training: | | | | |
| National Research Programs | | | | |
| | 20.514 | OH-26-0008 | | 40,580 |
| Passed-through from CALSTART, Inc. | | | | |
| Public Transportation Research, Technical Assistance, and Training: | | | | |
| Ohio American Fuel Cell Bus Project | | | | |
| | 20.514 | CA-04-7004-01 | | 96,481 |
| Passed-through from CTE, Inc. | | | | |
| Upper American Fuel Cell Bus Project | | | | |
| | 20.514 | GA-04-7006 | | 141,373 |
| | | | | 278,434 |
| Total CFDA #20.514 | | | | |
| | | | | \$ 278,434 |

Stark Area Regional Transit Authority

Schedule of Expenditures of Federal Awards (continued)

For the Year Ended December 31, 2018

| <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>Transit Services Programs Cluster</u> | | | | |
| Direct | | | | |
| Enhanced Mobility for Seniors and Individuals with Disabilities | 20.513 | OH-2016-004-00 | \$ 43,877 | \$ 74,179 |
| Enhanced Mobility for Seniors and Individuals with Disabilities | 20.513 | OH-2016-040-00 | 156,508 | 170,213 |
| Enhanced Mobility for Seniors and Individuals with Disabilities | 20.513 | OH-2018-030-00 | 63,950 | 63,950 |
| Total CFDA #20.513 | | | <u>264,335</u> | <u>308,342</u> |
| Total Transit Services Programs Cluster | | | 264,335 | 308,342 |
| Total U.S Department of Transportation | | | <u>264,335</u> | <u>6,229,306</u> |
| <u>U.S. Environmental Protection Agency</u> | | | | |
| Direct | | | | |
| National Clean Diesel Emissions Reduction Program | 66.039 | DE-00E02335-0 | | 210,000 |
| Total CFDA #66.039 | | | | <u>210,000</u> |
| Total U.S Environmental Protection Agency | | | <u>0</u> | <u>210,000</u> |
| Total Expenditures of Federal Awards | | | <u>\$ 264,335</u> | <u>\$ 6,439,306</u> |

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, 2018

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, 2018. 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 Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

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: Indirect Cost Rate

The Authority has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note D: 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 2018, the Authority provided \$264,335 of the Enhanced Mobility for Seniors and Individuals with Disabilities grant to subrecipients.

Note E: 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.