

St. Johns County Community Development Block Grant — Disaster Recovery Financial Management Policies and Procedures

February 8, 2019
Revised March 6, 2023

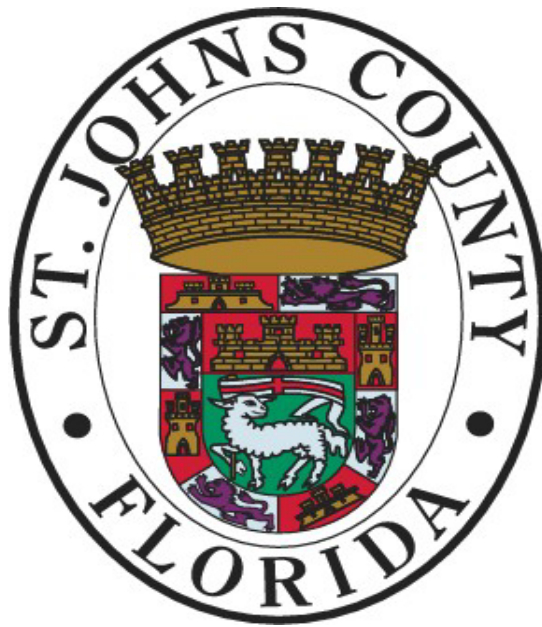


TABLE OF CONTENTS

Overview	3
Version History	3
Version Policy	3
Purpose	4
Responsibilities	4
Internal Controls	5
Transactions.....	6
Funds Request Process.....	6
Program income	8
Voided Checks	9
Returned Funds.....	9
Reconciliation.....	9
Reporting.....	9
Recordkeeping	10
Appendix A – Roles and Responsibilities.....	11
Appendix B – Sample Reconciliation Packet.....	12

OVERVIEW

The U.S. Department of Housing and Urban Development (HUD) allocated Community Development Block Grant Disaster Recovery (CDBG-DR) funds to the State of Florida to be distributed in federally-declared disaster counties impacted by Hurricanes Hermine and Matthew for activities authorized under Title I of the Housing and Community Development Act of 1974 (42 United States Code (U.S.C) 5301 et seq.) and described in the State of Florida Action Plan for Disaster Recovery. Of this amount \$89,632,120 was designated for St. Johns County. St. Johns County entered into an agreement with Florida Department of Economic Opportunity (DEO) (agreement # H2338) to administer these disaster recovery funds.

Allocations, waivers, and alternative requirements applicable to this funding were published in the Federal Register on August 7, 2017 at 82 FR 38812; January 18, 2017 at 82 FR 5591; and November 21, 2016 at 81 FR 83254.

The St. Johns County Clerk of Court and Comptroller's Office Finance Division processes all financial transactions for the St. Johns County Board of County Commissioners. Finance Division staff perform these transactions in accordance with the Clerk's Office procedural processes. St. Johns County Office of Management and Budget (OMB) staff are responsible for ensuring CDBG-DR funds are allocated in the County's financial system. Disaster Recovery CDBG-DR staff are responsible for the management of the CDBG-DR grant and perform all reviews necessary to ensure expenses are in compliance with all federal, state, county, and programmatic requirements prior to requests for payment being submitted to the Clerk of Court.

VERSION HISTORY

Version	Date	Page	Description
#1	02/08/2019	NA	NA
#2	09/26/2019	NA	NA
#3	04/08/2022	NA	Update Internal Controls section. Update Program Income section. Add Annex A and Annex B.
#4	03/06/2023	5, 9	Update Monthly Reconciliation Process
#5	03/06/2023	7	Add the Labor Compliance Review to pay request processing

VERSION POLICY

Version history is tracked in the table above, with notes regarding version changes. The date of each publication is also tracked in this table. The first version of this document is 1.0.

Substantive changes within this document that reflect a policy change will result in the issuance of a new version 2.0, an increase in the primary version number. Future policy changes will result in additional revision and issuance of a new primary version number.

Non-substantive changes within this document that do not affect the interpretation or applicability of the policy (such as minor editing or clarification of existing policy) will be included in minor

version updates denoted by a sequential number increase after the primary version number. Such changes would result in a version number such as 2.1, 2.2, etc.

PURPOSE

This document is developed for the use by the St. Johns County CDBG-DR program and outlines the Financial Management requirements for the CDBG-DR program. The CDBG-DR program has a separate policies and procedures document for its procurement activities. All policies and procedures stated herein apply to the financial activities for which the CDBG-DR staff is responsible. The CDBG-DR Program Director, or designee, is responsible for oversight of the financial responsibilities for the CDBG-DR funded activities. The CDBG-DR Grant Administrator is the primary designee for the day to day operations of the program and will be responsible for coordinating with CDBG-DR staff, OMB staff, and the Clerk's Office Finance Division staff to ensure that all funds are expended and managed according to the CDBG-DR requirements.

RESPONSIBILITIES

The Program Director is responsible for the entire financial operation of the CDBG-DR program, division, and delegates responsibility and approval authority to individuals. The CDBG-DR assigned staff for their respective projects and activities are responsible for reviewing all payment requests made by vendors, contractors and subrecipients, if any, and the Grant Administrator is responsible for accounting for the grant funds and working with OMB. The Grant Administrator, in coordination with the CDBG-DR and OMB staff will:

- 1) Manage and control CDBG-DR funds and establish procedures to track all CDBG-DR funds.
- 2) Review all payment requests from program staff, contractors, subrecipients and vendors to ensure payments are for eligible CDBG-DR activities and are:
 - a. Allowable;
 - b. Allocable to the grant; and
 - c. Reasonable.
- 3) Document payment requests from vendors and grantees with source documentation supporting how grant funds were spent, the national objectives achieved and any outcomes resulting from the expenditure.
- 4) Monitor financial records and activities in conjunction with the Monitoring and Compliance Section of the CDBG-DR Division.
- 5) Provide assistance, as needed, to internal and external monitors and auditors, including those of the State of Florida and HUD, to ensure compliance with all applicable CDBG-DR regulations and requirements.
- 6) Liaise with DEO to ensure federal compliance is met.
- 7) Incur expenses that are in line with the Grant Award's Terms and Conditions.
- 8) Record federal funds properly in St. Johns County internal financial system.
- 9) Reconcile projects between CDBG-DR, St. Johns County's internal financial system, and DEO's System of Record SERA.
- 10) Coordinate with OMB and Clerk's Finance Division staff to ensure the timely drawdown and disbursement of grant funds.

- 11) Maintain financial records of program activity including obligations, expenditures; unobligated balances; national objective; and outcomes.
- 12) Maintain financial records that demonstrate that CDBG-DR funds have been administered in accordance with all applicable federal and territorial laws, rules, regulations, and requirements.
- 13) Prepare financial reports for the State of Florida that may include projections and actual expenditures to grant awards.
- 14) Perform financial monitoring of subrecipients, non-profits, or units of local government, if they are administering a portion of the grant funds through an agreement.

The Grant Administrator will work with Clerk's Office Finance Division staff to:

- 1) Set up vendors, grantees and any sub recipients into the County's financial management system.
- 2) Process payment requests received from CDBG-DR staff following St. Johns County financial procedures.
- 3) Drawdown CDBG-DR funds from the State of Florida.

OMB will:

- 1) Access the State of Florida's grants management system for the purpose of completing requests for reimbursement of CDBG-DR funds.
- 2) Record federal funds properly in St. Johns County internal financial system.

The Clerk's Finance Division will:

- 1) Create checks or electronic payments and remit them to the vendor, grantee or sub recipient.

INTERNAL CONTROLS

The CDBG-DR sub grant agreement stipulates that St. Johns County will establish and implement internal controls in accordance with 2 CFR 200.303. To satisfy this requirement, the CDBG-DR Program Director, or Grant Administrator designee, will ensure adherence to the following guidelines:

- 1) Clearly establish staff roles and responsibilities and ensure they are followed.
 - a. Maintain a CDBG-DR a listing of roles and responsibilities for each position and share with staff. (See Appendix A)
- 2) Create a division of duties so no single individual has complete control over all aspects of a financial transaction. In other words, the same person does not authorize payment, record the transaction, and sign the checks.
- 3) Develop a recordkeeping system that is separate from operations.
- 4) Submit financial reports to the State of Florida as outlined in the grant agreement.
- 5) Prepare reconciliations and verifications of the Divisions CDBG-DR grant activities to e-Finance, St. Johns County's internal financial system, and SERA. Employees who do not record information into either system do these tasks.
 - a. At the completion of each financial period CDBG-DR staff (OMB and the Finance Clerk) will prepare reimbursement packages to submit to DEO based on project transaction reports generated by the e-Finance system. Project transaction reports will comprise all expenditure transactions and revenue (reimbursement) transactions for a specified financial period.

- b. CDBG-DR staff will track reimbursement requests to DEO for each expenditure included in the e-Finance project transaction report. Staff will utilize the State's SERA system reimbursement reports to verify reimbursement submission and payment approval status. Staff will reconcile this report monthly against e-Finance project transaction report to address revenue variances.
 - c. OMB and the Finance Clerk will meet with the CDBG-DR Grant Administrator on the last business day of each month to reconcile reimbursement requests that have been submitted to DEO with reimbursement payments received from DEO.
- 6) Adhere to the internal monitoring procedures and oversight by St. Johns Internal Auditor.

TRANSACTIONS

Funds Request Process

The CDBG-DR Program Director works with OMB to establish a chart of accounts for use by the CDBG-DR program. Once the accounts are approved, The Clerk's Office Finance Division will set up the accounts in the County's internal financial system. Once the accounts are established in the system, the Grant Administrator will review the system to ensure that:

- 1) CDBG-DR program information has been entered accurately to include:
 - a. Total amount of CDBG-DR funds approved in the Action Plan broken down into amounts each of the program's National Objectives.
 - b. Projected outcomes by Program Account.
- 2) Reconcile the amounts in the system with the approved CDBG-DR grant amount.
- 3) Notify the program staff and Accounting Technician when the accounts have been established and are available for use.

As agreements are signed with grantees and sub recipients program staff notify the Program Director or designee, who will request any corresponding changes in the system to OMB and Clerk's Office Finance Division to ensure availability of funds, including:

- 1) Agreements are set up as activities under the program accounts ensuring that there are sufficient funds within the program to cover the amount of all of the agreements.
- 2) Notify OMB of the agreements and contracts, verify sufficiency of grant funds and request the Clerk's Office Finance Division to set up the agreement and contracts in the County's system, obligating the funds for the specific activities funded by the agreement.
- 3) Ensure that all approved requests for payment are recorded against the correct fund in the system.
- 4) Submit the approved payment requests to the Clerk's Office Finance Division for payment to grantee, sub recipient, contractor, or vendor.
- 5) Follow up with Clerk's Office Finance Division to track receipt of payment.

As agreements and contracts are signed with grantees and sub recipients, program staff notify the Grant Administrator, who will ensure that CDBG-DR staff will:

- 1) Establish an accounts payable file for all new agreements.
- 2) File contract documents in the appropriate grant or subrecipient file.
- 3) Review the information in the system and check it against the information in agreement

or contract to ensure there are sufficient funds to meet the obligations.

- 4) Review the documents to identify the approved timing of the payment requests. For example, construction contracts for residential repair may have a payout schedule at 50% and 100% of work completion; a full reconstruction of a residential unit may call for three equal payments to be made with 1/3 due at completion of the foundation, 1/3 at dry in of the unit, and 1/3 at certificate of occupancy; and a public facility may have a monthly payment based on progress of construction.

When pay request or invoices are submitted to the CDBG-DR program for payment, the program staff will:

- 1) Document receipt of payment requests from vendors, contractors, or grantees and check to ensure that the request includes source documentation. Source documentation includes but is not limited to following:
 - a. Purchase orders
 - b. Vendor contract agreements, subrecipient agreements, memoranda of understanding
 - c. Vendor task orders
 - d. Contractor request for payment forms
 - i. Construction payment requests should be accompanied by a project inspection report signed by CDBG-DR construction staff indicating that the work being billed has been completed.
 - ii. Construction payment requests for change must include the documentation of the approval of the change order that includes a scope of work.
 - e. Invoices and payment requests with approvals from the program staff
 - f. Receipts
 - g. Employee salary and payroll records
- 2) Review the pay request to ensure:
 - a. There are sufficient funds remaining under the agreement to pay the request.
 - b. The request has sufficient documentation to support the amount of the request.
 - c. The amount of the request is:
 - i. Allowable
 - ii. Allocable
 - iii. Reasonable
 - iv. Meets the federal costs principals as identified in 2 CFR 200 Subpart E
- 3) Place all source documentation in the file.
- 4) If the pay request involves a construction contractor:
 - a. Route the pay request to the Labor Compliance Officer who will:
 - i. check if the vendor is current with both Section 3 documentation
 - ii. check if the vendor is current in Davis-Bacon payrolls and documentation
 - b. If the vendor is current with all required documentation the LCO will the invoice cover sheet and forward the pay request to the Grant Administrator for processing
 - c. If the vendor is delinquent on any labor compliance issues, the LCO will notify the contractor that their pay request will be held until the labor compliance documentation is current.
- 5) If the pay request does not involve a construction contractor, submit the recommendation for approval to the Grant Administrator along with any necessary

supporting documentation for final disposition.

When the Grant Administrator receives the recommendation from staff for approval, the Grant Administrator will:

- 1) Review the documentation and spot check the request for accuracy.
- 2) If the Grant Administrator agrees with the recommendation, the pay request will be approved and forwarded to the Accounting Technician for processing. The Grant Administrator will put the documentation in the appropriate project folder and update all tracking files.
- 3) The Accounting Technician records the pay request details on an internal tracking spreadsheet.
- 4) The Grant Administrator reviews the internal tracking spreadsheet to ensure all payments are recorded.

If the program staff or the Grant Administrator recommends declining payment, the Grant Administrator will:

- 1) Notify (in writing) the recipient who submitted the request for payment that the request was declined; identify the reasons for the decision; and provide information about what is required in order to approve the payment and a deadline for receipt of the required information.
- 2) Send a copy of the correspondence along with the file to the Accounting Technician for tracking.

The Accounting Technician will track the status of the declined pay request and will record information to document:

- 1) Written deadline for receipt of the information, communicated through correspondence.
- 2) If information is received, complete a review of the documentation as noted above and follow the process for recommendation of payment.

PROGRAM INCOME

In accordance with the CDBG-DR Subgrant Agreement, St. Johns County will report to DEO all program income (as defined by 24 C.F.R. 570.500) generated by activities carried out with CDBG-DR funds. In the event that St. Johns County receives program income such funds will be tracked separately from other CDBG-DR grant income in e-Finance, the County's internal financial system.

Upon receipt of any program income, CDBG-DR staff will remit the funds to the Clerk of Court for deposit and provide accounting information to post the funds to the appropriate project budget. Clerk of Court Finance staff will post the funds to a program income revenue account within the specified budget associated with the activity that generated the income.

Regardless of which program or sub recipient generated the program income, the use of any available receipted program income will be drawn from the funds available in the CDBG-DR account prior to grant funds being drawn from DEO, and documented on the first available fund request generated, approved, and processed by the CDBG-DR staff. Use of the program income will be reconciled by the Grant Administrator and Accounting Technician for each

program as part of the reporting process. All program income earned because of activities funded under this grant will be subject to alternate requirements of 24 CFR 570.489(e), which defines program income. The Grant Administrator will report program income to DEO in the Sub recipient's Quarterly Progress Report and receipted program income will be subject to applicable CDBG-DR.

Program income generated after grant closeout will be returned to DEO. Program income generated prior to closeout will be returned to DEO unless the program income is used to fund additional units of CDBG-DR activities, specified in a modification to the CDBG-DR Sub grant Agreement, and duly executed prior to administrative closeout.

VOIDED CHECKS

The Clerk's Office Finance Division will notify the Program Director of all voided checks if a replacement check is not issued. The Grant Administrator will work with the program staff to determine the cause for the non-replacement and if it represents returned funds. If it is not returned funds, the Program Director will determine a course of action.

RETURNED FUNDS

The CDBG-DR Program Director is notified of returned funds by the program staff. OMB is notified of the return and the funds are remitted to the Clerk's Finance Division to be deposited into the grant account. The Grant Administrator utilizes the credit in an expeditious manner against the next available CDBG-DR drawdown of grant funds regardless of which project or activity responsible for generating the credit.

RECONCILIATION

Project budgets (eFinance and SERA), pay requests, and reimbursements (eFinance and SERA) are reviewed at the end of month during a Formal Reconciliation meeting. Attendees will be the Grant Administrator, OMB representatives, Clerks office representatives (as needed), and the Finance Clerk. Spreadsheets of each project will be prepared by the Finance Clerk each month and will be reviewed during the Monthly meeting. Minutes of each meeting will be prepared by the Finance Clerk and placed in a Reconciliation file.

As each project is closed out, the overall project budgets and expenditures will be reviewed and approved during the Reconciliation Meeting.

Sample work product for each project reconciliation is included in Appendix B. These project reconciliations will be reviewed during the Monthly Reconciliation Meetings for accuracy and actions.

REPORTING

The CDBG-DR staff reports weekly to the CDBG-DR Grant Administrator on the expenditures of each program funded by the Grant. Additionally, the CDBG-DR staff is responsible for consolidating the performance information and then reporting that information to the State of Florida through the State's system of record. The program makes this document available on its website to demonstrate to the public the progress of this funding.

In addition to the internal report to management, the Grant Administrator submits reports to the State of Florida as requested.

RECORDKEEPING

All financial records will be integrated with the grant files when all grant funds are expended. The maintenance of these final files will be the responsibility of CDBG-DR staff and will comply with the Records Retention requirements for the St. Johns County CDBG-DR General Policies and Procedures.

Appendix A

Grant Specific Leadership	
Role	Responsibilities
Grant Director	Overall management of program and manage other functions to ensure the program's overall priorities and directions are being implemented and meet national objectives.
Director HHS	Provides personnel and facilities oversight for Grant Housing and Affordable Housing Project activities
Grants Administrator	Responsible for Community Development Block Grant – Disaster Recovery (CDBG–DR) program and compliance with Part 50 and Part 58
Assistant Director HHS	Provides direct personnel and facilities support for Grant Housing and Affordable Housing Project activities
Housing Administrator	Manage and assess risk including evaluating risk of proposed program changes and develops a detailed timeline and track progress towards reaching milestones for the Housing and Affordable Housing Programs.
Admin Coordinator	Perform reporting and administrative tasks in support of the Housing Administrator
OMB Budget Analyst	Link between Grant and County policies and procedures - Submits and tracks reimbursements from DEO
Procurement Analyst	Link between Grant and County policies and procedures - Submits and tracks all Contracts, Change Orders, and Contract Amendments to DEO for review and approval.
Project Manager - CDBG-DR	Manage budgets, reports, within the Housing and Affordable Housing Programs, Assist with develop detailed written flowcharts, processes, and application forms for implementing program.
Finance Clerk	Process invoices, maintain Task Order budgets, request Purchase Orders, reconcile reimbursement requests, monitor vendor payments.

Appendix B – Sample Reconciliation Package

This is reconciliation between SERA and eFinance, we review them monthly to compare the expenses and revenues.

Tab "eFinance" shows revenue (reimbursement) with account 33120, expense with account start at "5". In column O, P, Q, R, S can see if the invoice is reimbursed, FA#, reimbursement date and other information.

Tab "SERA" shows the money DEO draws to St Johns County.

Tab "Pivot" shows the difference between expenses and revenues of eFinance.

Compare tab "eFinance" and "SERA" can see the difference between the reimbursement we received from DEO and DEO draws to St Johns County.

Note: \$2,316.44 of CDBG-DR FY22 PAYROLL REC in account 33120 is that Finance set up account receivable for pending FY22 payroll reimbursement, will not be included in total revenue.

eFinance Raw Data of Project 1553 - Avenue D/Tart Road Drainage Project
Data Shows Budget and Expenses

PROJECT TITLE	ACCOUNT	ACCOUNT TITLE	PERIOD	YEAR	DATE	O	EXCL	ENC/REC	REFERENCE	PAY/REVENUE	BUDGET	EXPENSES	RECEIPTS	IMBRANCES	RECEIVA	DESCRIPTION	BANK ST	REIMBUR	FA#	REQUEST DATE
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 8	18	05/04/18	15						900,000.00	\$	-	\$	-	SETUP				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 9	18	06/18/18	16						94,397.00	\$	-	\$	-	P18 CIP 6/8/17 AMONMNT				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 11	18	08/21/18	16						1,000	\$	-	\$	-	P18 CIP 6/8/17 AMONMNT				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 11	20	08/13/20	19							\$	170,110.59	\$		8/13/20 ACH SOF				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 11	20	09/08/20	19							\$	23,787.06	\$		8/27/20 ACH SOF				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 11	20	09/08/20	19							\$	3,930.11	\$		8/24/20 ACH SOF				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 13	20	12/07/20	19							\$	14,531.25	\$		ACCR H2338 SEVERAL				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 13	20	01/03/21	19							\$	1,058.75	\$		ACCR H2338 INV #5				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 13	20	01/25/21	19							\$	4,505.49	\$		ACCR SEV'L H2338				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 13	20	03/05/21	19							\$	9,606.33	\$		ACCR H2338 #5				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 6	21	03/12/21	16						894,258.00	\$	-	\$	-	P21 CIP 3/8/21 AMONMNT				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 6	21	05/24/21	19							\$	32,693.46	\$		7/23/21 ACH SOF				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 10	21	07/30/21	19							\$	14,583.82	\$		7/30/21 ACH SOF				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 12	21	08/24/21	19							\$	7,549.82	\$		9/1/21 ACH SOF				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 12	21	09/24/21	19							\$	138,162.51	\$		9/21/21 ACH SOF				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 12	21	09/28/21	21					113893 DEPARTMENT		\$	-	\$	-	AGREEMENT H2338 REIMB				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 13	21	12/07/21	19							\$	350,522.18	\$		9/30/21 ACH SOE				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 13	21	01/10/22	19							\$	8,256.25	\$		ACCR'L H2338				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 13	21	01/24/22	19							\$	9,850.17	\$		ACCR'L H2338				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 1	22	03/08/22	19							\$	544.49	\$		H2338 GRANT PROPER PD				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 6	22	03/29/22	19							\$	97,258.86	\$		REVERSE JE20002500				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 6	22	03/29/22	19							\$	336,266.92	\$		03/24/22ACH SOF				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 7	22	04/12/22	19							\$	546,266.92	\$		03/24/22ACH SOF				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 9	22	06/17/22	19							\$	1,583.44	\$		04/04/22 ACH SOF				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 9	22	06/17/22	19							\$	1,569.75	\$		06/02/22 ACH SOF				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 13	22	11/22/22	19							\$	87,688.43	\$		06/03/22 ACH SOF				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 13	22	01/12/23	16						(55,992.00)	\$	-	\$	-	CD86-DR F122 PAYROLL REC				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	PUBLIC SAFETY FEDER# 13	22	01/12/23	19							\$	919.84	\$		F122 CIP AMONMNT 1/3/23				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	06/18/18	15							\$	-	\$	-	ACCRUE H2338				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	08/21/18	16							\$	-	\$	-	F12 CIP 6/8/17 AMONMNT				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	08/21/18	16							\$	172.84	\$		F12 CIP 6/8/17 AMONMNT				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	09/16/18	22							\$	77.12	\$		PAYROLL CHARGES-PRY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	10/10/18	22							\$	111.72	\$		PAYROLL CHARGES-PRY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	10/16/18	19							\$	55.86	\$		REVERSE JE #9000409				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	10/16/18	19							\$	126.24	\$		BCC EOV'18 PR ACCR				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	10/16/18	19							\$	374.74	\$		R/C TO PROJECT & ACCY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	10/16/18	19							\$	62.28	\$		R/C TO PROJECT & ACCY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	10/16/18	19							\$	136.84	\$		PAYROLL CHARGES-PRY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	12/05/18	22							\$	143.05	\$		PAYROLL CHARGES-PRY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	12/05/18	22							\$	118.05	\$		PAYROLL CHARGES-PRY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	01/02/19	22							\$	82.00	\$		PAYROLL CHARGES-PRY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	01/16/19	22							\$	112.49	\$		PAYROLL CHARGES-PRY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	02/01/19	22							\$	88.26	\$		PAYROLL CHARGES-PRY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	02/14/19	22							\$	(11.47)	\$		PAYROLL CHARGES-PRY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	02/20/19	19							\$	56.95	\$		R/C TO PROJECT & ACCY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	02/20/19	19							\$	(24.63)	\$		R/C TO PROJECT & ACCY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	02/20/19	19							\$	3.71	\$		R/C TO PROJECT & ACCY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	02/20/19	19							\$	(155.70)	\$		R/C TO PROJECT & ACCY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	02/20/19	19							\$	4.77	\$		R/C TO PROJECT & ACCY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	02/20/19	19							\$	(12.86)	\$		R/C TO PROJECT & ACCY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	02/20/19	19							\$	8.76	\$		R/C TO PROJECT & ACCY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	03/01/19	22							\$	0.13	\$		R/C TO PROJECT & ACCY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	03/13/19	22							\$	88.74	\$		PAYROLL CHARGES-PRY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	03/27/19	22							\$	117.15	\$		PAYROLL CHARGES-PRY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	04/10/19	22							\$	104.59	\$		PAYROLL CHARGES-PRY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	04/24/19	22							\$	140.72	\$		PAYROLL CHARGES-PRY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	05/08/19	22							\$	129.51	\$		PAYROLL CHARGES-PRY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	05/23/19	22							\$	114.12	\$		PAYROLL CHARGES-PRY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	06/05/19	22							\$	202.50	\$		PAYROLL CHARGES-PRY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	07/07/19	22							\$	255.81	\$		PAYROLL CHARGES-PRY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	07/07/19	22							\$	264.33	\$		PAYROLL CHARGES-PRY				
1553 - AVENUE D DRAI 33120	1553 - AVENUE D DRAI 33120	REGULAR SALARIES & 1	18	07/17/19	22							\$	3,427.11	\$		PAYROLL CHARGES-PRY				

Notices of Fund Availability 038861 - Disaster Recovery - Matthew/Hermine - 2016

Column Actions	Column Actions	Column Actions	Column Actions	Column Actions
<u>FA-348956</u>	Reimbursement	DRF-17	\$0.00	Contract Manager Approved
<u>FA-346429</u>	Reimbursement	DRF-17	\$0.00	GM Approved
<u>FA-344257</u>	Reimbursement	DRF-17	\$919.84	Paid
<u>FA-334527</u>	Reimbursement	DRF-17	\$1,569.75	Paid
<u>FA-333176</u>	Reimbursement	DRF-17	\$87,688.43	Paid
<u>FA-331275</u>	Reimbursement	DRF-17	\$2,583.44	Paid
<u>FA-330205</u>	Expenditure	DRF-17	(\$24,845.81)	Approved
<u>FA-330076</u>	Refund	DRF-17	\$0.00	Approved
<u>FA-328846</u>	Reimbursement	DRF-17	\$97,957.82	Paid
<u>FA-327276</u>	Reimbursement	DRF-17	\$335,409.49	Paid
<u>FA-325473</u>	Reimbursement	DRF-17	\$546,266.92	Paid
<u>FA-325189</u>	Reimbursement	DRF-17	\$9,850.17	Paid
<u>FA-323397</u>	Reimbursement	DRF-17	\$8,256.25	Paid
<u>FA-320972</u>	Reimbursement	DRF-17	\$350,522.18	Paid
<u>FA-319852</u>	Reimbursement	DRF-17	\$138,162.51	Paid
<u>FA-319848</u>	Reimbursement	DRF-17	\$7,549.82	Paid
<u>FA-317463</u>	Reimbursement	DRF-17	\$8,425.79	Paid
<u>FA-313479</u>	Reimbursement	DRF-17	\$32,693.46	Paid
<u>FA-310653</u>	Reimbursement	DRF-17	\$9,606.33	Paid
<u>FA-309077</u>	Reimbursement	DRF-17	\$4,505.49	Paid
<u>FA-309076</u>	Reimbursement	DRF-17	\$0.00	New
<u>FA-309075</u>	Reimbursement	DRF-17	\$1,058.75	Paid
<u>FA-309074</u>	Reimbursement	DRF-17	\$0.00	New
<u>FA-306339</u>	Reimbursement	DRF-17	\$14,531.25	Paid
<u>FA-301969</u>	Reimbursement	DRF-17	\$3,930.11	Paid
<u>FA-301961</u>	Reimbursement	DRF-17	\$23,787.06	Paid
<u>FA-301960</u>	Reimbursement	DRF-17	\$170,110.59	Paid
Total			\$1,830,539.64	

Sum of EXPENSES RECEIPTS		Column Labels		PROJECT TITLE		1553 - AVENUE D DRAINAGE	
Row Labels	S	Y	(blank)	Row Labels	Sum of EXPENSES RECEIPTS	Total Expenses	
FA-301960		\$ 170,110.59		33120	\$ 1,832,856.08	\$ 1,831,936.70	
FA-301969		\$ 2,871.36		51200	\$	\$ 1,830,539.64	
FA-306939		\$ 14,531.25		51300	\$ 42,052.18	\$ 1,397.06	
FA-309075/FA-301969		\$ 90.00		51302	\$		
FA-309075FA-301969		\$ 968.75		52100	\$ 3,150.29	\$ 2,316.44	
FA-309077		\$ 4,505.49		52200	\$ 3,985.14		
FA-310653		\$ 9,606.33		52202	\$ 249.67		
FA-313479		\$ 32,693.46		52300	\$ 3,752.33		
FA-317463		\$ 8,425.79		52400	\$ 96.25		
FA-319848		\$ 7,549.82		53120	\$ 1,543,052.66		
FA-319852		\$ 138,162.51		53150	\$ 35,368.22		
FA-320972		\$ 350,522.18		53180	\$ 198,954.32		
FA-323397		\$ 8,256.25		53191	\$		
FA-325189		\$ 9,850.17		54000	\$		
FA-325473		\$ 546,266.92		54100	\$ 26.56		
FA-327276		\$ 335,409.49		54110	\$ 89.74		
FA-328846		\$ 97,957.82		54900	\$ 854.43		
FA-331275		\$ 2,583.44		55100	\$ 202.22		
FA-333176		\$ 87,688.43		55102	\$ 96.99		
FA-334527		\$ 1,569.75		55103	\$ 5.70		
FA-344257		\$ 919.84		55304	\$		
FA-346429	\$ 1,326.71			56301	\$		
FA-348956	\$ 70.35			59920	\$		
(blank)			\$ 1,832,856.08	Grand Total	\$ 3,664,792.78		
Grand Total	\$	\$ 1,397.06	\$ 1,830,539.64				

Finance set up account receivable for pending FY22 payroll reimbursement, will not be included in total revenue.