

BROWARD COUNTY, FLORIDA

SINGLE AUDIT REPORT

For the Year Ended September 30, 2016

**BROWARD COUNTY, FLORIDA
SINGLE AUDIT REPORT**

Year Ended September 30, 2016

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM
GUIDANCE AND CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

Honorable Board of County Commissioners
Broward County, Florida

Report on Compliance for Each Major Federal Program and State Project

We have audited the compliance of Broward County, Florida (the "County") with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") *Compliance Supplement* and the requirements described in the Department of Financial Services State Projects *Compliance Supplement* that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2016. The County's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs and state projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs and state projects based on our audit of the type of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; 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"); and Chapter 10.550, *Rules of the Auditor General*. Those standards, the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project identified in the accompanying Schedule of Findings and Questioned Costs occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the County's compliance.

Honorable Board of County Commissioners
Broward County, Florida

Opinion on Each Major Federal Program and State Project

In our opinion, the County 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 and state projects for the year ended September 30, 2016.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program or state project in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's 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 or state project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 or state project 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 or state project 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 and Chapter 10.550, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.



MOORE STEPHENS LOVELACE, P.A.
Certified Public Accountants

Orlando, Florida
May 18, 2017

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

Honorable Board of County Commissioners
Broward County, Florida

We have audited the accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the "Schedule") of Broward County, Florida (the "County") for the year ended September 30, 2016, and the related notes to the Schedule.

Management's Responsibility for the Schedule

Management is responsible for the preparation and fair presentation of this Schedule in accordance with accounting principles generally accepted in the United States of America; Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"); and Chapter 10.550, *Rules of the Auditor General*; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Uniform Guidance; *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.550, *Rules of the Auditor General*. Those standards, the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the Schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedule.

We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Honorable Board of County Commissioners
Broward County, Florida

Opinion in Relation to the Financial Statements

The Schedule is presented for the purpose of additional analysis, as required by the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General*, and is not a required part of the County's 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Report on Audited Financial Statements

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 the County as of and for the year ended September 30, 2016, were audited by other auditors, and they have issued their report thereon dated March 22, 2017. Their audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements as a whole, and they issued unmodified opinions thereon.

In accordance with *Government Auditing Standards*, the other auditors have also issued a report dated March 22, 2017, on their consideration of the County's internal control over financial reporting and on their tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of their testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide opinions on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

This report is intended solely for the information and use of the Board of County Commissioners, management, and specific legislative or regulatory bodies and is not intended to be, and should not be, used by anyone other than these specified parties.



MOORE STEPHENS LOVELACE, P.A.
Certified Public Accountants

Orlando, Florida
March 22, 2017

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards and State Financial Assistance
Year Ended September 30, 2016

Federal Government Grants Federal Agency/Pass-Through Grantor/Program or Cluster Title	CFDA NUMBER	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO SUBRECIPIENT
<i>Department of Housing and Urban Development</i>				
Community Development Block Grants/Entitlement Grants				
Community Development Block Grant	14.218	B-11-UC-12-0001	\$ 8,306	\$ -
Community Development Block Grant	14.218	B-12-UC-12-0001	3,141	10,341
Community Development Block Grant	14.218	B-13-UC-12-0001	177,869	237,733
Community Development Block Grant	14.218	B-14-UC-12-0001	873,974	833,630
Community Development Block Grant	14.218	B-15-UC-12-0001	1,064,353	466,409
Community Development Block Grant - Program income	14.218	N/A	40,000	-
Neighborhood Stabilization Grant	14.218	B-08-UN-12-0002	401,048	277,371
Neighborhood Stabilization Grant - Program income	14.218	B-08-UN-12-0002	333,545	333,545
Neighborhood Stabilization Grant	14.218	B-11-UN-12-0002	150,302	94,000
Neighborhood Stabilization Grant - Program income	14.218	B-11-UN-12-0002	151,089	151,089
Sub-Total Direct Program			<u>3,203,627</u>	<u>2,404,118</u>
Community Development Block Grants/Entitlement Grants Pass-Through City of Pompano Beach				
Community Development Block Grant	14.218	Agreement	11,240	-
Sub-Total Indirect Program			<u>11,240</u>	<u>-</u>
Total Program			<u>3,214,867</u>	<u>2,404,118</u>
Emergency Solutions Grant Program				
Emergency Shelter Grant FY13	14.231	E-13-UC-12-0001	1,346	27
Emergency Shelter Grant FY14	14.231	E-14-UC-12-0001	50,473	3,324
Emergency Shelter Grant FY15	14.231	E-15-UC-12-0001	203,058	84,894
Total Program			<u>254,877</u>	<u>88,245</u>
HOME Investment Partnerships Program				
HOME-Program Income 08/09	14.239	M-08-DC-12-0201	1,611	-
HOME-Program Income 12/13	14.239	M-12-DC-12-0201	70,462	-
HOME-Program Income 13/14	14.239	M-13-DC-12-0201	69,387	-
HOME-Program Income 14/15	14.239	M-14-DC-12-0201	64,961	-
HOME-Program Income 15/16	14.239	M-15-DC-12-0201	124,936	-
HOME Investment Partnership Program	14.239	M-08-DC-12-0201	4,140	4,140
HOME Investment Partnership Program	14.239	M-10-DC-12-0201	49,533	49,533
HOME Investment Partnership Program	14.239	M-11-DC-12-0201	199,936	199,936
HOME Investment Partnership Program	14.239	M-12-DC-12-0201	110,607	110,607
HOME Investment Partnership Program	14.239	M-13-DC-12-0201	625,166	625,166
HOME Investment Partnership Program	14.239	M-14-DC-12-0201	809,580	729,909
HOME Investment Partnership Program	14.239	M-15-DC-12-0201	125,555	27,136
Total Program			<u>2,255,874</u>	<u>1,746,427</u>
Continuum of Care Program				
Homeless Families - Continuum of Care Program	14.267	FL0245L4D011304	59,687	59,687
Homeless Families - Continuum of Care Program	14.267	FL0245L4D011405	133,788	133,788
Homeless Families - Continuum of Care Program	14.267	FL0248L4D011407	709,214	709,214
Homeless Families - Continuum of Care Program	14.267	FL0248L4D011508	4,475	4,475
Homeless Families - Continuum of Care Program	14.267	FL0249L4D011407	149,379	149,379
Homeless Families - Continuum of Care Program	14.267	FL0249L4D011508	2,574	2,574
Homeless Families - Continuum of Care Program	14.267	FL0251L4D011407	593,124	593,124
Homeless Families - Continuum of Care Program	14.267	FL0252L4D011407	246,537	246,537
Homeless Families - Continuum of Care Program	14.267	FL0252L4D011508	3,931	3,931
Homeless Families - Continuum of Care Program	14.267	FL0253L4D011306	103,115	-
Homeless Families - Continuum of Care Program	14.267	FL0254L4D011306	46,601	-
Homeless Families - Continuum of Care Program	14.267	FL0254L4D011407	316,202	-
Homeless Families - Continuum of Care Program	14.267	FL0257L4D011407	258,161	258,161
Homeless Families - Continuum of Care Program	14.267	FL0258L4D011306	146,178	146,178

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
Year Ended September 30, 2016

Federal Government Grants Federal Agency/Pass-Through Grantor/Program or Cluster Title	CFDA NUMBER	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO SUBRECIPIENT
Department of Housing and Urban Development (continued)				
Homeless Families - Continuum of Care Program	14.267	FL0258L4D011407	\$ 708,424	\$ 708,424
Homeless Families - Continuum of Care Program	14.267	FL0364L4D011405	79,288	-
Homeless Families - Continuum of Care Program	14.267	FL0364L4D011506	158,072	-
Homeless Families - Continuum of Care Program	14.267	FL0366L4D011405	156,354	156,354
Homeless Families - Continuum of Care Program	14.267	FL0401L4D011202	18,926	18,926
Homeless Families - Continuum of Care Program	14.267	FL0401L4D011404	209,141	209,141
Homeless Families - Continuum of Care Program	14.267	FL0464L4D011301	150,227	150,227
Homeless Families - Continuum of Care Program	14.267	FL0464L4D011402	21,567	-
Homeless Families - Continuum of Care Program	14.267	FL0465L4D011301	39,212	-
Homeless Families - Continuum of Care Program	14.267	FL0465L4D011402	172,232	-
Homeless Families - Continuum of Care Program	14.267	FL0477L4D011300	81,901	81,901
Homeless Families - Continuum of Care Program	14.267	FL0477L4D011401	92,865	92,865
Homeless Families - Continuum of Care Program	14.267	FL0497L4D011300	185,476	185,476
Homeless Families - Continuum of Care Program	14.267	FL0497L4D011401	341,130	341,130
Homeless Families - Continuum of Care Program	14.267	FL0498L4D011300	80,408	80,408
Homeless Families - Continuum of Care Program	14.267	FL0498L4D011401	193,615	193,615
Homeless Families - Continuum of Care Program	14.267	FL0500L4D011300	12,569	-
Homeless Families - Continuum of Care Program	14.267	FL0533L4D011400	99,755	-
Homeless Families - Continuum of Care Program	14.267	FL0534L4D011400	155,670	155,670
Homeless Families - Continuum of Care Program	14.267	FL0535L4D011400	15,056	15,056
Total Program			<u>5,744,854</u>	<u>4,696,241</u>
Education and Outreach Initiatives				
Fair Housing Initiative Program	14.416	FH400G14014	77,468	44,691
Total Program			<u>77,468</u>	<u>44,691</u>
Total Department of Housing and Urban Development			<u>11,547,940</u>	<u>8,979,722</u>
Department of Justice				
Missing Children's Assistance				
2015 (ICAC) - Internet Crimes Continuation	16.543	2015-MC-FX-K008	347,405	-
Total Program			<u>347,405</u>	<u>-</u>
Title V Delinquency Prevention Program				
Pass-Through Florida Department of Juvenile Justice				
DJJ Community Reconstruction	16.548	10432	40,923	-
Total Program			<u>40,923</u>	<u>-</u>
Victims of Crime Act (VOCA)				
Pass-Through Florida Office of the Attorney General				
Crime Victim Assistance	16.575	V103-14178	63,614	-
Total Program			<u>63,614</u>	<u>-</u>
Violence Against Women Formula Grants				
Pass-Through Florida Department of Law Enforcement				
2015-2016 InVest Grant Award	16.588	16-8007-LE-INV	100,883	-
2016-2017 InVest Grant Award	16.588	17-8007-LE-INV	13,147	-
Total Program			<u>114,030</u>	<u>-</u>
BulletProof Vest Partnership Program				
Bulletproof Vest 2012-13 BP02	16.607	2012 - BULLETPROOF	35,000	-
Bulletproof Vest 2014	16.607	2014 - BULLETPROOF	27,335	-
Total Program			<u>62,335</u>	<u>-</u>
PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctional Facilities				
PREA Program	16.735	2014-RP-BX-0020	91,270	-
Total Program			<u>91,270</u>	<u>-</u>

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
Year Ended September 30, 2016

Federal Government Grants Federal Agency/Pass-Through Grantor/Program or Cluster Title	CFDA NUMBER	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO SUBRECIPIENT
Department of Justice (continued)				
Edward Byrne Memorial Justice Assistance Grant Program				
2013 Justice Assistance Grant	16.738	2013-DJ-BX-0369	\$ 103,474	\$ -
2014 Justice Assistance Grant	16.738	2014-DJ-BX-0394	81,090	-
2015 Justice Assistance Grant	16.738	2015-DJ-BX-1021	283,566	-
Sub-Total Direct Program			<u>468,130</u>	<u>-</u>
Pass-Through Florida Department of Law Enforcement				
Edward Byrne Justice Assistance Grant 15	16.738	2015-JAGC-BROW-1-R3-202	985	985
Edward Byrne Justice Assistance Grant 15	16.738	2015-JAGC-BROW-2-R3-138	11,070	11,070
Edward Byrne Justice Assistance Grant 15	16.738	2015-JAGC-BROW-4-R3-168	5,043	5,043
Edward Byrne Justice Assistance Grant 15	16.738	2015-JAGC-BROW-5-R3-203	15,339	15,339
Edward Byrne Justice Assistance Grant 15	16.738	2015-JAGC-BROW-6-R3-207	10,550	10,550
Edward Byrne Justice Assistance Grant 16	16.738	2016-JAGC-BROW-1-H3-183	28,655	28,655
Edward Byrne Justice Assistance Grant 16	16.738	2016-JAGC-BROW-2-H3-188	6,238	6,238
Edward Byrne Justice Assistance Grant 16	16.738	2016-JAGC-BROW-4-H3-139	20,698	20,698
Edward Byrne Justice Assistance Grant 16	16.738	2016-JAGC-BROW-5-H3-186	36,640	36,640
Edward Byrne Justice Assistance Grant 16	16.738	2016-JAGC-BROW-6-H3-187	59,370	59,370
Edward Byrne Justice Assistance Grant 16	16.738	2016-JAGC-BROW-7-H3-185	32,333	32,333
Sub-Total Indirect Program			<u>226,921</u>	<u>226,921</u>
Total Program			<u>695,051</u>	<u>226,921</u>
Forensic DNA Backlog Reduction Program				
2014 Forensic DNA Backlog Reduction Program	16.741	2014-DN-BX-0025	343,917	-
2015 Forensic DNA Backlog Reduction Program	16.741	2015-DN-BX-0092	285,056	-
Total Program			<u>628,973</u>	<u>-</u>
Paul Coverdell Forensic Sciences Improvement Grant Program				
Pass-Through Florida Department of Law Enforcement				
2015 Paul Coverdell Forensic Sciences	16.742	2015-CD-BX-0048	39,990	-
Total Program			<u>39,990</u>	<u>-</u>
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers				
Pass-Through Florida Network of Children's Advocacy Center				
National Children's Alliance	16.758	3-FTLA-FL-SA15	4,111	-
Total Program			<u>4,111</u>	<u>-</u>
Equitable Sharing Program				
Equitable Sharing Program	16.922	N/A	1,532,701	946,896
Sub-Total Direct Program			<u>1,532,701</u>	<u>946,896</u>
Pass-Through Monroe County, Florida				
Equitable Sharing Program	16.922	N/A	32,400	-
Pass -Through Pompano Beach Police Department				
Equitable Sharing Program	16.922	N/A	862,866	-
Sub-Total Indirect Program			<u>895,266</u>	<u>-</u>
Total Program			<u>2,427,967</u>	<u>946,896</u>
Total Department of Justice			<u>4,515,669</u>	<u>1,173,817</u>
Department of Transportation				
Airport Improvement Program				
FAA Implement Noise Mitigation	20.106	3-12-0025-069-2012	7,754,230	-
FAA T4 Aircraft Parking Apron	20.106	3-12-0025-073-2014	5,937,471	-
FAA Extend Runway 9R-27L LOI#5	20.106	3-12-0025-074-2015	2,400,687	-
FAA Implement Noise Mitigation	20.106	3-12-0025-076-2015	793,684	-
FAA Extend Runway 9R-27L LOI#6	20.106	3-12-0025-077-2016	18,000,000	-
FAA Rehab SE Apron	20.106	3-12-0029-009-2014	787,098	-
Total Program			<u>35,673,170</u>	<u>-</u>

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
Year Ended September 30, 2016

Federal Government Grants	CFDA			TRANSFER TO
Federal Agency/Pass-Through Grantor/Program or Cluster Title	NUMBER	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
Department of Transportation (continued)				
Highway Planning and Construction				
Pass-Through University of South Florida Board of Trustees High Visibility Enforcement Program 15/16	20.205	Letter of Agreement	\$ 134,688	\$ -
Pass-Through Florida Department of Transportation Ravenswood Road Construction	20.205	433199-1-58/68-01/G-0935	91,971	-
Total Program			<u>226,659</u>	<u>-</u>
Federal Transit Cluster				
Federal Transit Capital Investment Grants				
FTA Capital Assistance - Asset Management State - Good Repair	20.500	FL-04-0131-00	142,668	-
FTA Capital Assistance - Broward Blvd. Livability	20.500	FL-04-0149-01	5,081	-
FTA Capital Assistance - Infrastructure Stop/Shelter	20.500	FL-04-0159-00	27,297	-
FTA Capital Assistance - Tamarac Shelters	20.500	FL-04-0177-00	14,966	-
FTA Capital Assistance - DDA Streetscape HPP	20.500	FL-55-0004-00	10,955	-
Total Program			<u>200,967</u>	<u>-</u>
Federal Transit Formula Grants				
FTA Formula-Capital Projects - FY 2010	20.507	FL-90-X736-00	4,802,170	-
FTA Formula-Capital Projects - FY 2011	20.507	FL-90-X836-00	4,785,668	-
FTA Formula-Capital Projects - FY 2012	20.507	FL-90-X837-00	2,540,734	-
FTA Formula-Capital Projects - FY 2013	20.507	FL-90-X835-00	5,754,364	-
FTA Formula-Capital Projects - FY 2014	20.507	FL-90-X844-00	1,684,025	-
FTA Formula-Capital Projects - FY 2015	20.507	FL-90-X870-00	5,007,419	-
FTA Formula-Capital Projects - FY 2016	20.507	FL-90-XXXX	5,860	-
FTA Formula-MPO Stop/Shelter Enhancements	20.507	FL-95-X028-00	1,055,467	-
FTA Formula-Town of Davie Shelters	20.507	FL-95-X038-00	229,831	-
FTA Formula-FTA Lauderdale Lakes Shelters Collaborative	20.507	FL-95-X045-00	6,045	-
FTA Formula-West Park Shelters and Enhancements	20.507	FL-95-X046-00	22,857	-
FTA Formula-Lauderhill Signature Shelters	20.507	FL-95-X049-00	22,316	-
Total Program			<u>25,916,756</u>	<u>-</u>
Total Federal Transit Cluster Program			<u>26,117,723</u>	<u>-</u>
Public Transportation Research				
Public Transportation Research - DDA Real Time ITS Deployment	20.514	FL-26-0016-00	38,697	-
Total Program			<u>38,697</u>	<u>-</u>
Highway Safety Cluster				
State and Community Highway Safety				
2015 Broward Grand Drivers Program	20.600	CP-16-04-12 / G0497	24,811	-
Broward Motorcycle Safety Enforcement Program	20.600	MC-16-10-05 / G0502	59,865	-
Broward Aggressive Speeding Enforcement Program	20.600	SC-16-13-03 / G0525	98,667	-
Total Program			<u>183,343</u>	<u>-</u>
National Priority Safety Programs				
Pass-Through Florida Department of Transportation 2015 Broward DUI Enforcement	20.616	M5HVE-16-06-10 / G0460	39,191	-
Total Program			<u>39,191</u>	<u>-</u>
Total Highway Safety Cluster Program			<u>222,534</u>	<u>-</u>
Total Department of Transportation			<u>62,278,783</u>	<u>-</u>
Department of the Treasury				
Equitable Sharing Program	21.016	N/A	1,042,302	396,185
Sub-Total Direct Program			<u>1,042,302</u>	<u>396,185</u>
Pass-Through Monroe County, Florida Equitable Sharing Program	21.016	N/A	2,621	-
Sub-Total Indirect Program			<u>2,621</u>	<u>-</u>
Total Program			<u>1,044,923</u>	<u>396,185</u>
Total Department of the Treasury			<u>1,044,923</u>	<u>396,185</u>

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
Year Ended September 30, 2016

Federal Government Grants Federal Agency/Pass-Through Grantor/Program or Cluster Title	CFDA NUMBER	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO SUBRECIPIENT
National Endowment for the Arts				
Promotion of the Arts - Grants to Organizations and Individuals				
Art Works - BAJA	45.024	14-6200-7006	\$ 14,412	\$ -
Art Works	45.024	15-6200-7014	2,450	-
Total Program			<u>16,862</u>	<u>-</u>
Total National Endowment for the Arts			<u>16,862</u>	<u>-</u>
Institute of Museum and Library Services				
Grants to State				
Pass-Through Florida Department of State, Division of Library and Information Services				
Teen College Melt Club	45.310	15-LSTA-B-01	80,000	-
Total Program			<u>80,000</u>	<u>-</u>
Total Institute of Museum and Library Services			<u>80,000</u>	<u>-</u>
Environmental Protection Agency				
Air Pollution Control Program Support				
EPA 105 Air Pollution Control	66.001	A-00402615-4	173,673	-
Total Program			<u>173,673</u>	<u>-</u>
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act				
Particulate Matter 2.5 Ambient Air Monitoring Network	66.034	PM-96495815	97,805	-
Community Scale Air Toxics Ambient Monitoring	66.034	XA-95491812	1,702	-
Total Program			<u>99,507</u>	<u>-</u>
Total Environmental Protection Agency			<u>273,180</u>	<u>-</u>
Department of Energy				
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance (EERE)				
Rooftop Solar Challenge Grant	81.117	DE-EE0006309	682,919	483,445
Total Program			<u>682,919</u>	<u>483,445</u>
Total Department of Energy			<u>682,919</u>	<u>483,445</u>
U.S. Election Assistance Commission				
Help America Vote Act Requirements Payments				
Pass-Through Florida Department of State, Division of Elections				
HAVA - Federal Election Activities Grant 2014	90.401	Memorandum of Agreement - 2014	11,665	-
HAVA - Federal Election Activities Grant 2015	90.401	Memorandum of Agreement - 2015	276,064	-
HAVA - Federal Election Activities Grant 2016	90.401	Memorandum of Agreement - 2016	174,421	-
Total Program			<u>462,150</u>	<u>-</u>
Total U.S. Election Assistance Commission			<u>462,150</u>	<u>-</u>
Department of Health and Human Services				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)				
One Community Partnership Expansion Project - OCP2 - 16	93.104	1U79SM062454-01	876,549	809,735
Total Program			<u>876,549</u>	<u>809,735</u>
Partnerships to Improve Community Health				
Pass-Through Broward Regional Health Planning Council				
Partnerships to Improve Community Health (PICH)	93.331	1U58DP005790-01	127,196	-
Total Program			<u>127,196</u>	<u>-</u>
Temporary Assistance for Needy Families				
Pass-Through Florida Department of Children and Families				
Child Protective Investigations FY15/16 BP06	93.558	JJZ03	2,175,650	-
Child Protective Investigations FY 16/17	93.558	JJZ04	595,906	-
Pass-Through Broward Behavioral Health Coalition				
Substance Abuse FY 16	93.558	34346-15	280,540	-
Substance Abuse FY 17	93.558	34381-16	72,065	-
Total Program			<u>3,124,161</u>	<u>-</u>

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
Year Ended September 30, 2016

Federal Government Grants Federal Agency/Pass-Through Grantor/Program or Cluster Title	CFDA NUMBER	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO SUBRECIPIENT
<i>Department of Health and Human Services (continued)</i>				
Low-Income Home Energy Assistance				
Pass-Through Florida Department of Economic Opportunity				
Low-Income Home Energy Assistance Program	93.568	15EA-0F-11-16-01-004	\$ 2,271,436	\$ -
Low-Income Home Energy Assistance Program	93.568	16EA-0F-11-16-01-004	2,385,854	-
Total Program			<u>4,657,290</u>	<u>-</u>
Community Services Block Grant				
Pass-Through Florida Department of Economic Opportunity				
FTA Operating Assistance	93.569	15SB-OD-11-16-01-003	17,935	-
FTA Operating Assistance	93.569	16SB-OD-11-16-01-003	1,163,781	-
Total Program			<u>1,181,716</u>	<u>-</u>
Child Care and Development Fund (CCDF)				
Child Care and Development Block Grant				
Pass-Through Florida Department of Children and Families				
Child Care Licensing and Enforcement - FY15/16	93.575	JC206	198,286	-
Child Care Licensing and Enforcement - FY16/17	93.575	JC206	75,463	-
Total Program			<u>273,749</u>	<u>-</u>
Assets for Independence Demonstration Program				
Assets for Independence 2012-2017	93.602	90EI0792	93,581	14,515
Assets for Independence 2014-2019	93.602	90EI0876	16,864	6,636
Total Program			<u>110,445</u>	<u>21,151</u>
Foster Care - Title IV-E				
Pass-Through Florida Department of Children and Families				
Child Protective Investigations FY 15/16 BP06	93.658	JJZ03	251,113	-
Child Protective Investigations FY 16/17	93.658	JJZ04	69,216	-
Total Program			<u>320,329</u>	<u>-</u>
Social Services Block Grant				
Pass-Through Florida Department of Children and Families				
Child Protective Investigations FY 15/16 BP06	93.667	JJZ03	2,062,287	-
Child Protective Investigations FY 16/17	93.667	JJZ04	562,925	-
Child Care Licensing and Enforcement - FY15/16	93.667	JC206	71,382	-
Child Care Licensing and Enforcement - FY16/17	93.667	JC206	14,427	-
Pass-Through Florida Department of Health				
Social Services Block Grant FY15/16	93.667	CPX10	594,994	-
Social Services Block Grant FY16/17	93.667	CPX10	108,966	-
Total Program			<u>3,414,981</u>	<u>-</u>
HIV Emergency Relief Project Grants				
Ryan White HIV Emergency Relief Grant 15/16	93.914	H89HA00002-25	8,766,614	8,143,228
Ryan White HIV Emergency Relief Grant 16/17	93.914	H89HA00002-26	6,554,745	5,852,981
Total Program			<u>15,321,359</u>	<u>13,996,209</u>
HIV Care Formula Grants				
Pass-Through Florida Department of Health				
HIV - Substance Abuse Grant - FY15	93.917	BW357 R2	76,105	-
HIV - Substance Abuse Grant - FY16	93.917	BW357 R3	85,849	-
Total Program			<u>161,954</u>	<u>-</u>
Block Grants for Community Mental Health Services				
Pass-Through Broward Behavioral Health Coalition				
Behavioral Health and Substance Abuse Grant	93.958	34345-17	21,248	-
Block Grants for Community Mental Health Services	93.958	34352-15	11,130	-
Behavioral Health and Substance Abuse	93.958	34381-16	9,378	-
Total Program			<u>41,756</u>	<u>-</u>

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
Year Ended September 30, 2016

Federal Government Grants Federal Agency/Pass-Through Grantor/Program or Cluster Title	CFDA NUMBER	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO SUBRECIPIENT
Department of Health and Human Services (continued)				
Block Grants for Prevention and Treatment of Substance Abuse				
Pass-Through Broward Behavioral Health Coalition				
Behavioral Health and Substance Abuse	93.959	34345-17	\$ 94,807	\$ -
Substance Abuse FY 16	93.959	34346-15	1,234,760	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34352-15	319,213	-
Substance Abuse FY 17	93.959	34381-16	251,860	-
Total Program			<u>1,900,640</u>	<u>-</u>
Total Department of Health and Human Services			<u>31,512,125</u>	<u>14,827,095</u>
Executive Office of the President-ONDCP				
High Intensity Drug Trafficking Areas Program				
HIDTA - Broward County Drug Task Force 2014	95.001	G14MI0003A	24,765	-
HIDTA - Broward County Drug Task Force 2015	95.001	G15MI0003A	348,176	-
HIDTA - Broward County Drug Task Force 2016	95.001	G16MI0003A	185,164	-
Total Program			<u>558,105</u>	<u>-</u>
Total Executive Office of the President ONDCP			<u>558,105</u>	<u>-</u>
Department of Homeland Security				
Emergency Food and Shelter National Board Program				
Emergency Food and Shelter Program Phase 32	97.024	N/A	8,583	-
Emergency Food and Shelter Program Phase 33	97.024	N/A	17,998	-
Total Program			<u>26,581</u>	<u>-</u>
Emergency Management Performance Grants				
Pass-Through Florida Division of Emergency Management				
Emergency Management Performance Grant (EMPG FY16)	97.042	16-FG-5A-11-16-01-073	269,322	-
Emergency Management Performance Grant (EMPG FY17)	97.042	17-FG-P9-11-16-01-080	107,935	-
Total Program			<u>377,257</u>	<u>-</u>
Assistance to Firefighters Grant				
2011 S.A.F.E.R.	97.044	EMW-2011-FH-00005	361,608	-
Total Program			<u>361,608</u>	<u>-</u>
Port Security Grant Program				
2014 Port Security Grant	97.056	EMW-2014-PU-00581-S01	122,662	-
Port Security Grant Program - Round 14	97.056	EMW-2014-PU-00085	240,427	-
Port Security Grant Program - Round 15	97.056	EMW-2015-PU-00429	192,865	-
Total Program			<u>555,954</u>	<u>-</u>
Homeland Security Grant Program				
Pass-Through City of Miami				
Homeland Security Grant Program	97.067	15DS-P8-11-23-02-453	77,049	-
Homeland Security Grant Program	97.067	16DS-U7-11-23-02-368	36,300	-
Pass-Through Florida Division of Emergency Management				
2014 Homeland Security Grant - Issue 7	97.067	16DS-P4-11-16-23-175	13,731	-
2014 Operation Stonegarden - Issue 27	97.067	16-DS-P9-11-16-23-251	95,599	-
2015 State Homeland Security - Law Enforcement	97.067	16-DS-T9-11-16-23-338	4,551	-
2015 Operation Stonegarden - Issue 27	97.067	16-DS-U8-11-16-23-373	59,950	-
2016 State Homeland Security - Fire Rescue	97.067	16-DS-T9-11-16-23-410	17,000	-
Total Program			<u>304,180</u>	<u>-</u>
Homeland Security BioWatch Program				
Biowatch Program Field Operations and Sample Collection Activities	97.091	2006-ST-091-000015-10	235,312	-
Biowatch Program Field Operations and Sample Collection Activities	97.091	2006-ST-091-000015-11	79,162	-
Total Program			<u>314,474</u>	<u>-</u>
Total Department of Homeland Security			<u>1,940,054</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 114,912,710</u>	<u>\$ 25,860,264</u>

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
Year Ended September 30, 2016

State Government Grants State Agency/Pass-Through Grantor/Program or Cluster Title	CSFA NUMBER	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO SUBRECIPIENT
Florida State Courts System, Office of the State Court Administrator				
Florida Network of Children Advocacy Centers				
Grant-In-Aid Appropriation	22.016	N/A	\$ 263,243	\$ -
Total Program			263,243	-
Post-Adjudicatory Drug Court Program				
Adult Drug Court Expansion Project	22.021	1700640	881,643	-
Total Program			881,643	-
Nancy J. Cotterman Childrens Advocacy				
Grant-In-Aid Appropriation	22.025	CAC26	90,183	-
OSCA Grant-In-Aid	22.025	Agreement	33,572	-
Total Program			123,755	-
Total Florida State Courts System, Office of the State Court Administrator			1,268,641	-
Florida Division of Emergency Management				
Emergency Management Programs				
Emergency Management Preparedness and Assistance Grant FY16	31.063	16-BG-83-11-16-01-006	81,428	-
Emergency Management Preparedness and Assistance Grant FY17	31.063	17-BG-83-11-16-01-013	16,325	-
Total Program			97,753	-
Emergency Management Projects				
Hazardous Material Assistance Grant 16	31.067	16CP-11-11-16-01-220	27,153	-
Hazardous Material Assistance Grant 17	31.067	17-CP-11-11-16-01-207	583	-
Total Program			27,736	-
Total Florida Division of Emergency Management			125,489	-
Florida Department of Environmental Protection				
Beach Management Funding Assistance Program				
Beach Renourishment Segment II	37.003	14BO2	6,700,786	-
Port Everglades Inlet Management Plan	37.003	16BO1	72,184	-
Total Program			6,772,970	-
Local Government Cleanup Contracting				
Petroleum Cleanup Task 7	37.024	S0479	637,939	-
Petroleum Cleanup Task 8	37.024	S0479	214,189	-
Total Program			852,128	-
Delegated Title V Air Pollution Control Activities				
Title V Funding for Air Pollution Control	37.043	S0824	31,066	-
Total Program			31,066	-
Total Florida Department of Environmental Protection			7,656,164	-
Florida Housing Finance Corporation				
State Housing Initiatives Partnership Program (SHIP)				
State Housing Initiatives Partnership (SHIP)	40.901	N/A	717,476	-
Total Program			717,476	-
Total Florida Housing Finance Corporation			717,476	-
Florida Department of Legal Affairs and Attorney General				
Florida Council Against Sexual Violence				
Pass-Through Florida Council Against Sexual Violence				
Sexual Battery Recovery Services	41.010	15OAG27	6,606	-
Total Program			6,606	-
Total Florida Department of Legal Affairs and Attorney General			6,606	-

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
Year Ended September 30, 2016

State Government Grants State Agency/Pass-Through Grantor/Program or Cluster Title	CSFA NUMBER	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO SUBRECIPIENT
Florida Department of Agriculture and Consumer Services				
Mosquito Control				
Mosquito Control	42.003	022291	\$ 44,901	\$ -
Total Program			44,901	-
Natural Gas Fuel Fleet Vehicle Rebate Program	42.029	Award	246,500	-
Total Program			246,500	-
Total Florida Department of Agriculture and Consumer Services			291,401	-
Florida Department of State				
Public Library Construction Program				
Library Bond Pompano Beach	45.020	15-PLC-01	150,000	-
Total Program			150,000	-
State Aid to Libraries				
State Aid to Libraries	45.030	16-ST-02	1,723,290	-
Total Program			1,723,290	-
Total Florida Department of State			1,873,290	-
Florida Department of Transportation				
Commission for the Transportation Disadvantaged (CTD)				
Trip and Equipment Grant Program				
Florida Commission for the Transportation Disadvantaged Trip and Equipment	55.001	GOB02	867,322	-
Florida Commission for the Transportation Disadvantaged Trip and Equipment	55.001	GO128	2,777,109	-
Total Program			3,644,431	-
Aviation Grant Programs				
FDOT Rehabilitate Taxiway P	55.004	AR052	3,729	-
FDOT Rehab SE Apron	55.004	ARB85	42,009	-
FDOT Security Enhancements	55.004	ARC74	13,057	-
FDOT Environmental Assessment	55.004	ARR45	178,783	-
FDOT FLL Airport Master Plan & ALP	55.004	G0329	494,040	-
FDOT HWO Master Plan	55.004	GO330	151,978	-
Total Program			883,596	-
Seaport Grant Programs				
Southport Turning Notch Extension	55.005	AQV62	173,207	-
Southport Turning Notch Extension - Bond	55.005	AR858	1,101,732	-
USACOE Deepening & Widening of PEV	55.005	AR539	161,346	-
Slip 2 Westward Lengthening Project	55.005	AR071	162,522	-
Total Program			1,598,807	-
County Incentive Grant Program				
CIGP - Project 5255 - Pembroke Road, from Silver Shores Blvd to 145th Ave	55.008	APY-44	1,195,205	-
CIGP - Wiles Road Design (Riverside to Rock Island Road)	55.008	AR-927	494,489	-
CIGP - Wiles Road. SR7 to Rock Island Rd.	55.008	ARG-71	208,626	-
CIGP - Pine Island Road I-595 to Nova Drive	55.008	ARG-72	353,700	-
CIGP - Pembroke Road Design Services	55.008	ARU-37	158,533	-
Total Program			2,410,553	-
Public Transit Block Grant Program				
Public Transit Block Grant	55.010	ARQ47	9,006,481	-
Total Program			9,006,481	-
Public Transit Service Development Program				
I-595 Express Bus Service	55.012	GO389	1,926,615	-
Total Program			1,926,615	-
Transit Corridor Program				
I-595 Express Bus Service	55.013	APO53	286,122	-
Cypress Creek Tri-Rail Station Bus Terminal Route Realign	55.013	AQL37	288,408	-
Total Program			574,530	-

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
Year Ended September 30, 2016

State Government Grants State Agency/Pass-Through Grantor/Program or Cluster Title	CSFA NUMBER	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO SUBRECIPIENT
Florida Department of Transportation (continued)				
Intermodal Grant Programs				
I-95 Express Operations and Maintenance	55.014	GO361	\$ 3,058,594	\$ -
CB Smith Park and Ride - Park and Ride Lot Program	55.014	AQL95	61,200	-
Total Program			<u>3,119,794</u>	<u>-</u>
Total Florida Department of Transportation			<u>23,164,807</u>	<u>-</u>
Florida Department of Children and Families				
Homeless Challenge Grant				
Challenge Grant	60.014	JPZ27	145,256	83,674
Total Program			<u>145,256</u>	<u>83,674</u>
Homeless Grants-in-Aid				
Local Coalition for the Homeless 15/16	60.021	JP001	59,255	-
Local Coalition for the Homeless 16/17	60.021	JP002	6,338	-
Total Program			<u>65,593</u>	<u>-</u>
Forensic Services and Competency Restoration Training				
Pass-Through Broward Behavioral Health Coalition (BBHC)				
Behavioral Health and Substance Abuse	60.114	34345-17	149	-
Behavioral Health and Substance Abuse	60.114	34381-16	167	-
Total Program			<u>316</u>	<u>-</u>
Florida Network Childrens Advocacy Center				
Pass-Through Florida Network of Child Advocacy Centers				
Child Advocacy Trust Fund	60.124	N/A	8,050	-
Total Program			<u>8,050</u>	<u>-</u>
Total Florida Department of Children and Families			<u>219,215</u>	<u>83,674</u>
Florida Department of Health				
County Grant Awards				
Emergency Medical Services County Grant 15/16	64.005	Award	163,673	120,000
Emergency Medical Services County Grant 13/14	64.005	C2006	50	-
Emergency Medical Services County Grant 14/15	64.005	GAA #522/ C2006	73,444	-
Total Program			<u>237,167</u>	<u>120,000</u>
Medical Services for Abused and Neglected Children				
Child Protection Team - 15/16	64.006	CPX10	370,421	-
Child Protection Team - 16/17	64.006	CPX10	217,932	-
Total Program			<u>588,353</u>	<u>-</u>
Rape Crisis Program Trust Fund - Sexual Battery Victims' Access To Services Act				
Pass-Through Florida Council Against Sexual Violence				
Sexual Battery Recovery Services 15/16	64.061	13RCP27	52,834	-
Rape Crisis Program 16/17	64.061	16TFGR27	18,560	-
Total Program			<u>71,394</u>	<u>-</u>
Rape Crisis Center				
Pass-Through Florida Council Against Sexual Violence				
General Revenue	64.069	13GR27	93,218	-
General Revenue - RAPE CRISIS CENTERS	64.069	16TFGR27	31,268	-
Total Program			<u>124,486</u>	<u>-</u>
Total Florida Department of Health			<u>1,021,400</u>	<u>120,000</u>
Florida Department of Elder Affairs				
Home Care for the Elderly				
Pass-Through Area-Wide Council on Aging of Broward County				
Home Care for the Elderly	65.001	JH115-15-2016	114,929	-
Home Care for the Elderly	65.001	JH116-15-2017	60,300	-
Total Program			<u>175,229</u>	<u>-</u>

BROWARD COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
Year Ended September 30, 2016

State Government Grants State Agency/Pass-Through Grantor/Program or Cluster Title	CSFA NUMBER	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO SUBRECIPIENT
Florida Department of Elder Affairs (continued)				
Alzheimer's Respite Services				
Pass-Through Area-Wide Council on Aging of Broward County				
Alzheimer's Disease Initiative	65.004	JZ115-15-2016	\$ 235,183	\$ -
Alzheimer's Disease Initiative	65.004	JZ116-15-2017	99,484	-
Total Program			<u>334,667</u>	<u>-</u>
Community Care for the Elderly				
Pass-Through Area-Wide Council on Aging of Broward County				
Community Care for the Elderly	65.010	JC115-15-2016	4,316,646	-
Community Care for the Elderly	65.010	JC116-15-2017	1,550,239	-
Total Program			<u>5,866,885</u>	<u>-</u>
Total Florida Department of Elder Affairs			<u>6,376,781</u>	<u>-</u>
Florida Department of Law Enforcement				
Statewide Criminal Analysis Laboratory System				
2014-2015 Statewide Crime Lab	71.002	D0096	59,816	-
2015-2016 Statewide Crime Lab	71.002	CL002	488,031	-
Total Program			<u>547,847</u>	<u>-</u>
Total Florida Department of Law Enforcement			<u>547,847</u>	<u>-</u>
Florida Department of Revenue				
Facilities for New Professional Sports, Retained Professional Sports, or Retained Spring Training Franchise				
Sales Tax Rebate for Arena	73.016	N/A	2,000,004	-
Total Program			<u>2,000,004</u>	<u>-</u>
Total Florida Department of Revenue			<u>2,000,004</u>	<u>-</u>
Florida Department of Highway Safety and Motor Vehicles				
Child Abuse Prevention and Intervention License Plate Project				
Pass-Through Florida Network for Children's Advocacy Centers, Inc.				
Child Advocacy Trust Fund	76.067	N/A	226	-
Total Program			<u>226</u>	<u>-</u>
Total Florida Department of Highway Safety and Motor Vehicles			<u>226</u>	<u>-</u>
Florida Fish and Wildlife Conservation Commission				
Florida Artificial Reef Program				
Broward County Artificial Reef Construction 2015-2016	77.007	15234	60,000	-
Total Program			<u>60,000</u>	<u>-</u>
Total Florida Fish and Wildlife Conservation Commission			<u>60,000</u>	<u>-</u>
Total Expenditures of State Financial Assistance			<u>\$ 45,329,347</u>	<u>\$ 203,674</u>

BROWARD COUNTY, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2016

NOTE 1 – GENERAL

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the “Schedule”) included herein represents the federal and state-initiated grant activity of Broward County, Florida (the “County”), recorded by the County during the fiscal year ended September 30, 2016. For purposes of this Schedule, federal awards and state financial assistance include both federal and state assistance received directly from a federal or state agency, respectively, as well as federal or state funds received indirectly by the County from non-federal or non-state organizations. 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 net position or cash flows of the County.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The information in this Schedule is presented in accordance with the requirements of the cost principles contained in Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”); Chapter 69I-5, *Schedule of Expenditures of State Financial Assistance*, Rules of the Department of Financial Services; and Chapter 10.550, *Rules of the Auditor General*. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements of the County.

Basis of Accounting

The expenditures in the accompanying Schedule are presented using the modified accrual basis of accounting, except for the pass-through to subrecipients, which is presented using the cash basis of accounting. Under the modified accrual basis of accounting, expenditures are recognized when the County becomes obligated for a payment as a result of the receipt of the related goods or services.

NOTE 3 – CONTINGENCIES

Grant monies received and disbursed by the County are for specific purposes and are subject to review by grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures.

Based upon prior experience, the County does not believe that such disallowances, if any, would have a material effect on the financial position of the County. Management is not aware of any material questioned or disallowed costs as a result of grant audits in process or completed; however, the possible disallowance by a governmental agency of any item charged to a program cannot be determined at this time.

NOTE 4 – INDIRECT COST RATE

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

NOTE 5 – STATE AND COUNTY MATCHING

The following local County matching expenditures and state matching of federal program expenditures were incurred during the fiscal year for the grants noted in the SEFA:

<u>AGENCY</u> <u>FEDERAL AWARDS</u>	<u>CFDA</u>	<u>CONTRACT NUMBER</u>	<u>STATE MATCH</u> <u>EXPENDITURES</u>	<u>LOCAL MATCH</u> <u>EXPENDITURES</u>
HUD	14.218	B-12-UC-12-0001	\$ -	\$ 11,700
HUD	14.218	B-13-UC-12-0001	-	8,824
HUD	14.239	M-13-DC-12-0201	-	385
HUD	14.239	M-14-UC-12-0201	-	4,920
HUD	14.239	M-15-DC-12-0201	-	125,000
HUD	14.267	FL0253L4D011306	-	32,415
HUD	14.267	FL0254L4D011306	-	34,693
HUD	14.267	FL0254L4D011407	-	57,827
HUD	14.267	FL0364L4D011405	-	30,015
HUD	14.267	FL0364L4D011506	-	11,703
HUD	14.267	FL0465L4D011402	-	44,000
HUD	14.267	FL0533L4D011400	-	1,021
HUD	14.416	FH400G14014	-	29,108
DOJ	16.575	V103-14178	-	15,904
DOJ	16.588	16-8007-LE-INV	-	33,258
DOJ	16.738	2016-JAGC-BROW-1-H3-183	-	40,925
DOT-FAA	20.106	3-12-0025-069-2012	-	1,938,558
DOT-FAA	20.106	3-12-0025-073-2014	-	1,979,157
DOT-FAA	20.106	3-12-0025-074-2015	-	800,229
DOT-FAA	20.106	3-12-0025-076-2015	-	198,421
DOT-FAA	20.106	3-12-0025-077-2016	-	6,000,000
DOT-FAA	20.106	3-12-0029-009-2014	-	87,455
DOT-FAA	20.205	433199-1-58/68-01/G-0935	-	82,438
DOT-FTA	20.500	FL-04-0177-00	-	3,742
DOT-FTA	20.507	FL-95-X045-00	-	839
NEA	45.024	16.6.500.197	53,994	53,994
NEA	45.024	17.6.500.276	5,911	5,911
IMLS	45.310	15-LSTA-B-01	-	219,617
EPA	66.001	A-00402615	-	293,300
Dept of Energy	81.117	DE-EE0006309 - 4	-	168,012
Elections Asst. Comm.	90.401	Memorandum of Agreement - 2014	-	2,360
Elections Asst. Comm.	90.401	Memorandum of Agreement - 2015	-	49,452
Elections Asst. Comm.	90.401	Memorandum of Agreement - 2016	-	30,780

NOTE 5 – STATE AND COUNTY MATCHING (Continued)

<u>AGENCY</u>			<u>STATE MATCH</u>	<u>LOCAL MATCH</u>
<u>FEDERAL AWARDS</u>	<u>CFDA</u>	<u>CONTRACT NUMBER</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
DOH	93.558	JJZ03	\$ 5,477,786	\$ -
DOH	93.558	JJZ04	1,385,147	-
DOH	93.569	16SB-0D-11-16-01-003	-	21,510
DOH	93.602	90EI0792	-	90,860
DOH	93.602	90EI0876	-	15,439
DOH	93.658	JJZ03	77,250	-
DOH	93.658	JJZ04	19,972	-
DOH	93.667	JJZ03	2,482,220	-
DOH	93.667	JJZ04	858,588	-
DOH	93.958	34345-17	331,007	1,793
DOH	93.958	34352-15	73,974	-
DOH	93.958	34381-16	75,837	8,480
DOH	93.959	34345-17	69,409	37,907
DOH	93.959	34346-15	1,683,422	408,503
DOH	93.959	34352-15	313,235	-
DOH	93.959	34381-16	447,394	64,724
DOH	93.XXX	JJZ03	29,567	-
DOH	93.XXX	JJZ04	8,031	-
DHS	97.042	16-FG-5A-11-16-01-073	-	269,322
DHS	97.042	17-FG-P9-11-16-01-080	-	107,935
DHS	97.056	EMW-2014-PU-00085	-	80,142
DOJ	97.056	EMW-2014-PU-00581-S01	-	32,207
DHS	97.056	EMW-2015-PU-00429	-	64,288
<u>STATE FINANCIAL ASSISTANCE</u>	<u>CSEA</u>	<u>CONTRACT NUMBER</u>	<u>EXPENDITURES STATE MATCH</u>	<u>EXPENDITURES LOCAL MATCH</u>
FDEP	37.003	14B01	\$ -	\$ 29,693
Dept of State	45.020	15-PLC-01	-	150,000
FDOT	55.004	AR052	-	932
FDOT	55.004	ARC74	-	3,264
FDOT	55.004	ARR45	-	44,696
FDOT	55.004	GO330	-	37,995
FDOT	55.005	AQV62	-	57,736
FDOT	55.005	AR071	-	198,638
FDOT	55.005	AR539	-	53,782
FDOT	55.008	APY-44	-	1,493,367
FDOT	55.008	AR-927	-	487,033
FDOT	55.008	ARG-71	-	208,626
FDOT	55.008	ARG-72	-	353,700
FDOT	55.008	ARU-37	-	158,533
FDOT	55.010	ARQ47	-	9,006,481
Dept Elder Affairs	65.010	JC115-15-2016	-	479,596
Dept Elder Affairs	65.010	JC116-15-2017	-	155,024

NOTE 6 – PUBLIC TRANSIT BLOCK GRANT - CFDA 55.010

The Public Transit Block Grant was tested and it was certified that the following have been adhered to:

- Funds did not exceed local revenue
- Funds were not expended for depreciation or amortization of capital assets
- Funds did not supplant local tax revenues made available for operations in the previous year

NOTE 7 – PRIOR YEAR EXPENDITURES

The current year Schedule includes prior fiscal year expenditures for the programs noted below. Although the expenditures were incurred in prior fiscal years, the funding approvals for the expenditures were obtained in the current fiscal year.

<u>AGENCY</u> <u>FEDERAL AWARDS</u>	<u>CFDA</u>	<u>CONTRACT NUMBER</u>		<u>PRIOR YEAR</u> <u>EXPENDITURES</u> <u>REPORTED IN FY16</u>
DOT-FAA	20.106	3-12-0025-069-2012	\$	623
DOT-FAA	20.106	3-12-0025-073-2014		5,170,029
DOT-FAA	20.106	3-12-0025-074-2015		2,400,687
DOT-FAA	20.106	3-12-0025-077-2016		18,000,000
DOT-FAA	20.106	3-12-0029-009-2014		114,694

<u>STATE FINANCIAL</u> <u>ASSISTANCE</u>	<u>CSFA</u>	<u>CONTRACT NUMBER</u>		<u>EXPENDITURES</u> <u>REPORTED IN FY16</u>
FDOT	42.029	Award	\$	246,500

NOTE 8 – CORRECTION OF OTHER PRIOR YEAR GRANT EXPENDITURES REPORTED

The prior year expenditures for the following federal programs and state projects have been changed due to an adjustment of expenditures, which were originally reported in prior years. These amounts have not been included as part of the current year expenditures presented in the Schedule in order to avoid understatement of current year expenditures.

<u>AGENCY</u> <u>FEDERAL AWARDS</u>	<u>CFDA</u>	<u>CONTRACT NUMBER</u>	<u>EXPENDITURES</u> <u>REPORTED IN</u> <u>PRIOR YEARS</u>	<u>ADJUSTMENT</u> <u>INCREASE</u> <u>(DECREASE)</u>	<u>PRIOR YEAR</u> <u>EXPENDITURES</u> <u>AS CORRECTED</u>
DOJ	16.758	2-FTLA-FL-SA15	\$ -	\$ 2,810	\$ 2,810
DOT - FTA	20.507	FL-90-X835-00	13,397,338	(493,000)	12,904,338
DHHS	93.558	34346	50,593	36,715	87,308
DHHS	93.575	JC206	-	89,890	89,890
DHHS	93.917	BW357	117,740	(23,215)	94,525
DHHS	93.959	34346	1,099,557	92,800	1,192,357
DHHS	93.959	34346	1,467,212	65,315	1,532,527
DHHS	93.991	COHB4	-	39,636	39,636

NOTE 8 – CORRECTION OF OTHER PRIOR YEAR GRANT EXPENDITURES REPORTED
(Continued)

<u>STATE FINANCIAL ASSISTANCE</u>	<u>CSFA</u>	<u>CONTRACT NUMBER</u>	<u>EXPENDITURES REPORTED IN PRIOR YEARS</u>	<u>ADJUSTMENT INCREASE (DECREASE)</u>	<u>PRIOR YEAR EXPENDITURES AS CORRECTED</u>
FL OSCA	22.016	N/A	\$ -	\$ 26,635	\$ 26,635
FL AG	41.010	15OAG27	-	13,435	13,435
FDOT	55.012	GO389	149,901	(35,675)	114,226
FDOT	55.013	APO53	19,832,367	66,381	19,898,748
FDOT	55.013	AQL37	383,294	(65,223)	318,071
FDOT	55.026	APD-79	4,057,496	(125,586)	3,931,910
FDOH	64.006	CPX10	-	322,049	322,049
FDOH	64.061	13RCP27	48,021	(30,181)	17,840
FDOH	64.069	13GR27	109,864	(78,791)	31,073
FL HSMV	76.067	N/A	-	3,273	3,273
FL HSMV	76.123	N/A	-	1,100	1,100

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2016

SECTION I - SUMMARY OF INDEPENDENT AUDITOR’S RESULTS

Financial Statements

Type of Auditor’s Report Issued: Unmodified Opinion

Internal control over financial reporting:

- Material weakness(es) identified? ___ Yes X No
- Significant deficiency(ies) identified? ___ Yes X None reported

Noncompliance material to financial statements noted? ___ Yes X No

Federal Awards and State Financial Assistance

Internal control over major Federal programs and State projects:

- Material weakness(es) identified? ___ Yes X No
- Significant deficiency(ies) identified? ___ Yes X None reported

Type of report issued on compliance for major federal programs and state projects: Unmodified Opinion

Any audit findings disclosed that are required to be reported in accordance with Section 200.516 of the Uniform Guidance or Chapter 10.557, *Rules of the Auditor General*? ___ Yes X No

Identification of Major Federal Programs and State Projects:

<u>CFDA Numbers</u>	<u>Name of Federal Programs</u>
16.922	Equitable Sharing Program
20.106	Airport Improvement Program
21.016	Equitable Sharing Program
93.104	One Community Partnership Expansion Project
93.558	Temporary Assistance for Needy Families

<u>CSFA Numbers</u>	<u>Name of State Projects</u>
22.021	Adult Drug Court Expansion Project
37.003	Beach Management Funding Assistance Program
55.010	Public Transit Block Grant
55.012	I-595 Express Bus Service
65.010	Community Care for the Elderly
71.002	Statewide Crime Lab

Dollar threshold used to distinguish between
Type A and Type B programs: Federal \$2,676,800
State \$1,352,485

Auditee qualified as low-risk auditee? X Yes No

BROWARD COUNTY, FLORIDA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*

Year Ended September 30, 2016

SECTION II - FINANCIAL STATEMENT FINDINGS

None Reported.

**SECTION III - FEDERAL AWARD AND STATE FINANCIAL ASSISTANCE FINDINGS
AND QUESTIONED COSTS SECTION**

Federal Grants:

None Reported.

State Grants:

None Reported.

BROWARD COUNTY, FLORIDA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended September 30, 2016

Financial Report

None reported.

Federal and State Grants

None reported.