

BROWARD COUNTY, FLORIDA
SINGLE AUDIT REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2017

BROWARD COUNTY, FLORIDA
SINGLE AUDIT REPORT
Year Ended September 30, 2017

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ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

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 Broward County, Florida's (the "County") compliance 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 the County's major federal programs and state projects for the year ended September 30, 2017. 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 types 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; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) 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 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.



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Opinion on Each Major Federal and State Project

In our opinion, the County complied, in all material respects, with the types of 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, 2017.

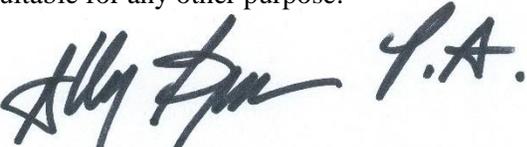
Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program or state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program or state project 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.


June 14, 2018



ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

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, 2017, and the related notes to the Schedule.

Management's Responsibility

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



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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, 2017, were audited by other auditors, and they have issued their report thereon dated March 23, 2018. 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 23, 2018, 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.



June 14, 2018

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017

Federal Government Grants				
Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA NUMBER	CONTRACT NUMBER/PASS-THROUGH ENTITY IDENTIFYING NUMBER	EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
<i>Department of Commerce, National Oceanic and Atmospheric Administration</i>				
Habitat Conservation				
Waste Tire Removal Project	11.463	NA12NMF4630069	\$ 120,000	\$ 120,000
Total Program			<u>120,000</u>	<u>120,000</u>
<i>Total Department of Commerce, National Oceanic and Atmospheric Administration</i>			<u>120,000</u>	<u>120,000</u>
 <i>Department of Housing and Urban Development</i>				
CDBG/Entitlement Grants Cluster				
Community Development Block Grant	14.218	B-12-UC-12-0001	17,491	273
Community Development Block Grant	14.218	B-13-UC-12-0001	42,870	42,364
Community Development Block Grant	14.218	B-14-UC-12-0001	254,921	182,688
Community Development Block Grant	14.218	B-15-UC-12-0001	821,814	590,135
Community Development Block Grant	14.218	B-16-UC-12-0001	741,183	250,377
Community Development Block Grant - Program Income	14.218	N/A	130,367	-
Neighborhood Stabilization Grant	14.218	B-08-UN-12-0002	214,615	1,852
Neighborhood Stabilization Grant- Program Income	14.218	B-08-UN-12-0002	68,457	-
Neighborhood Stabilization Grant	14.218	B-11-UN-12-0002	368,849	306,045
Sub Total Direct Program			<u>2,660,567</u>	<u>1,373,734</u>
 Pass-Through City of Pompano Beach				
Community Development Block Grant	14.218	Agreement	10,711	-
Sub Total Indirect Program			<u>10,711</u>	<u>-</u>
Total CDBG/Entitlement Grants Cluster			<u>2,671,278</u>	<u>1,373,734</u>
 Emergency Solutions Grant Program				
Emergency Shelter Grant FY16	14.231	JPZ28	130,099	128,363
Emergency Shelter Grant FY17	14.231	JPZ28	17,108	17,108
Emergency Shelter Grant FY15	14.231	E-15-UC-12-0013	19,023	16,548
Emergency Shelter Grant FY16	14.231	E-16-UC-12-0013	166,478	86,210
Total Program			<u>332,708</u>	<u>248,229</u>
 HOME Investment Partnership Program				
HOME-Program Income 11/12	14.239	M-12-DC-12-0201	2,441	-
HOME-Program Income 15/16	14.239	M-15-DC-12-0201	76,693	-
HOME-Program Income 16/17	14.239	M-17-DC-12-0201	51,375	-
HOME Investment Partnership Program	14.239	M-08-DC-12-0201	10,063	10,063
HOME Investment Partnership Program	14.239	M-10-DC-12-0201	1,203	-
HOME Investment Partnership Program	14.239	M-11-DC-12-0201	204,176	204,176
HOME Investment Partnership Program	14.239	M-12-DC-12-0201	193,048	193,048
HOME Investment Partnership Program	14.239	M-13-DC-12-0201	253,689	252,318
HOME Investment Partnership Program	14.239	M-14-DC-12-0201	416,883	413,507
HOME Investment Partnership Program	14.239	M-15-DC-12-0201	840,571	427,547
HOME Investment Partnership Program	14.239	M-17-DC-12-0201	266,606	41,729
Total Program			<u>2,316,748</u>	<u>1,542,388</u>
 Continuum of Care Program				
Homeless Families - Continuum of Care Program	14.267	FL0245L4D011405	121,210	120,272
Homeless Families - Continuum of Care Program	14.267	FL0245L4D011506	226,951	218,923
Homeless Families - Continuum of Care Program	14.267	FL0248L4D011609	5,307	-
Homeless Families - Continuum of Care Program	14.267	FL0248L4D011508	813,912	790,408
Homeless Families - Continuum of Care Program	14.267	FL0249L4D011508	224,377	219,528
Homeless Families - Continuum of Care Program	14.267	FL0249L4D011609	21,102	18,172
Homeless Families - Continuum of Care Program	14.267	FL0251L4D011508	872,672	872,672

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017

Federal Government Grants				
Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA NUMBER	CONTRACT NUMBER/PASS-THROUGH ENTITY IDENTIFYING NUMBER	EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
<i>Department of Housing and Urban Development (continued)</i>				
Continuum of Care Program (continued)				
Homeless Families - Continuum of Care Program	14.267	FL0251L4D011609	\$ 218,305	\$ 218,305
Homeless Families - Continuum of Care Program	14.267	FL0252L4D011508	357,963	350,056
Homeless Families - Continuum of Care Program	14.267	FL0252L4D011609	37,560	33,088
Homeless Families - Continuum of Care Program	14.267	FL0254L4D011407	57,524	-
Homeless Families - Continuum of Care Program	14.267	FL0254L4D011508	325,875	-
Homeless Families - Continuum of Care Program	14.267	FL0257L4D011508	392,544	392,544
Homeless Families - Continuum of Care Program	14.267	FL0257L4D011609	92,840	92,840
Homeless Families - Continuum of Care Program	14.267	FL0258L4D011407	75,384	75,384
Homeless Families - Continuum of Care Program	14.267	FL0258L4D011508	730,281	730,281
Homeless Families - Continuum of Care Program	14.267	FL0364L4D011506	99,967	-
Homeless Families - Continuum of Care Program	14.267	FL0364L4D011607	156,337	-
Homeless Families - Continuum of Care Program	14.267	FL0366L4D011506	226,607	226,607
Homeless Families - Continuum of Care Program	14.267	FL0366L4D011607	58,174	58,174
Homeless Families - Continuum of Care Program	14.267	FL0401L4D011505	179,550	179,550
Homeless Families - Continuum of Care Program	14.267	FL0464L4D011402	323,424	320,607
Homeless Families - Continuum of Care Program	14.267	FL0464L4D011503	139,503	131,340
Homeless Families - Continuum of Care Program	14.267	FL0465L4D011402	43,079	-
Homeless Families - Continuum of Care Program	14.267	FL0465L4D011503	141,747	-
Homeless Families - Continuum of Care Program	14.267	FL0477L4D011401	91,162	89,667
Homeless Families - Continuum of Care Program	14.267	FL0477L4D011502	181,126	172,866
Homeless Families - Continuum of Care Program	14.267	FL0497L4D011401	120,112	119,313
Homeless Families - Continuum of Care Program	14.267	FL0497L4D011502	276,199	265,550
Homeless Families - Continuum of Care Program	14.267	FL0498L4D011401	82,713	82,054
Homeless Families - Continuum of Care Program	14.267	FL0498L4D011502	210,742	202,118
Homeless Families - Continuum of Care Program	14.267	FL0533L4D011400	24,257	-
Homeless Families - Continuum of Care Program	14.267	FL0534L4D011501	211,506	211,506
Homeless Families - Continuum of Care Program	14.267	FL0535L4D011400	47,755	47,174
Homeless Families - Continuum of Care Program	14.267	FL0535L4D011501	209,376	201,555
Homeless Families - Continuum of Care Program	14.267	FL0591L4D011500	149,211	-
Total Program			<u>7,546,354</u>	<u>6,440,554</u>
<i>Total Department of Housing and Urban Development</i>			<u>12,867,088</u>	<u>9,604,905</u>
<i>Department of Justice</i>				
Missing Alzheimer's Disease Patient Assistance				
Missing Alzheimer's Disease Patient Assistance	16.015	2015-SJ-BX-0003	17,966	-
Total Program			<u>17,966</u>	<u>-</u>
Missing Children's Assistance				
2015 (ICAC) - Internet Crimes Continuation	16.543	2015-MC-FX-K008	323,480	-
Total Program			<u>323,480</u>	<u>-</u>
Victims of Crime Act (VOCA)				
Pass-Through Florida Office of the Attorney General				
Crime Victim Assistance	16.575	VOCA-2016 BSO-00497	69,333	-
Total Program			<u>69,333</u>	<u>-</u>
Violence Against Women Formula Grants				
Pass-Through Florida Coalition Against Domestic Violence				
2016-2017 InVest Grant Award	16.588	17-8007-LE-INV	111,099	-
2017-2018 InVest Grant Award	16.588	18-8007-LE-INV	37,500	-
Total Program			<u>148,599</u>	<u>-</u>

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017

Federal Government Grants				
<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>CFDA</u>	<u>CONTRACT</u>	<u>EXPENDITURES</u>	<u>PASSED</u>
	<u>NUMBER</u>	<u>NUMBER/PASS-THROUGH</u>		<u>THROUGH TO</u>
		<u>ENTITY IDENTIFYING</u>		<u>SUBRECIPIENTS</u>
		<u>NUMBER</u>		
<i>Department of Justice (continued)</i>				
BulletProof Vest Partnership Program				
Bulletproof Vest 2014	16.607	2014 - BULLETPROOF	\$ 24,200	\$ -
Bulletproof Vest 2015	16.607	2015 - BULLETPROOF	<u>21,324</u>	<u>-</u>
Total Program			<u>45,524</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	<u>96,666</u>	<u>-</u>
Total Program			<u>96,666</u>	<u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program				
2014 Justice Assistance Grant	16.738	2014-DJ-BX-0394	145,062	6,252
2015 Justice Assistance Grant	16.738	2015-DJ-BX-1021	118,142	-
Edward Byrne Justice Assistance Grant	16.738	2017-JAGC-BROW-6-H3-236	254,896	-
Edward Byrne Justice Assistance Grant	16.738	2017-JAGC-BROW-13-R3-260	<u>17,955</u>	<u>-</u>
Sub Total Direct Program			<u>536,055</u>	<u>6,252</u>
Pass-Through Florida Department of Law Enforcement				
Edward Byrne Justice Assistance Grant 15	16.738	2015-JAGC-3158	18,690	-
Edward Byrne Justice Assistance Grant 16	16.738	2016-JAGD-BROW-4-H4-142	2,505	-
Edward Byrne Justice Assistance Grant 17	16.738	2017-JAGC-BROW-3-F9-206	29,571	29,571
Edward Byrne Justice Assistance Grant 17	16.738	2017-JAGC-BROW-1-F9-204	66,511	28,723
Edward Byrne Justice Assistance Grant 17	16.738	2017-JAGC-BROW-2-F9-205	<u>11,035</u>	<u>11,035</u>
Sub Total Indirect Program			<u>128,312</u>	<u>69,329</u>
Total Program			<u>664,367</u>	<u>75,581</u>
DNA Backlog Reduction Program				
2015 DNA Backlog Reduction Program	16.741	2015-DN-BX-0092	164,107	-
2016 DNA Backlog Reduction Program	16.741	2015-DN-BX-0102	<u>317,734</u>	<u>-</u>
Total Program			<u>481,841</u>	<u>-</u>
Paul Coverdell Forensic Sciences Improvement Grant Program				
Pass-Through Florida Department of Law Enforcement				
2016 Paul Coverdell Forensic Sciences	16.742	2016-CD-BX-0030	19,784	-
2017 Paul Coverdell Forensic Sciences	16.742	2017-CD-BX-0010	<u>2,425</u>	<u>-</u>
Total Program			<u>22,209</u>	<u>-</u>
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers				
Pass-Through National Children's Alliance				
National Children's Alliance	16.758	2-FTLA-FL-SA16	<u>8,900</u>	<u>-</u>
Total Program			<u>8,900</u>	<u>-</u>
Body Worn Camera Policy and Implementation				
Body Worn Cameras	16.835	2016-BC-BX-K056	<u>151,808</u>	<u>-</u>
Total Program			<u>151,808</u>	<u>-</u>
Equitable Sharing Program				
Equitable Sharing Program	16.922	N/A	<u>1,316,989</u>	<u>419,889</u>
Total Program			<u>1,316,989</u>	<u>419,889</u>
Total Department of Justice			<u>3,347,682</u>	<u>495,470</u>

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017

Federal Government Grants				
Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA NUMBER	CONTRACT NUMBER/PASS-THROUGH ENTITY IDENTIFYING NUMBER	EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
<i>Department of Transportation</i>				
Airport Improvement Program				
FAA HWO SE Apron Rehab	20.106	3-12-0029-009-2014	\$ 82,349	\$ -
FAA Implement Noise Mitigation	20.106	3-12-0025-069-2012	13,401,947	-
FAA T4 Aircraft Parking Apron	20.106	3-12-0025-073-2014	898,308	-
FAA Extend Runway 9R-27L - LOI#5	20.106	3-12-0025-075-2015	414,487	-
FAA Implement Noise Mitigation	20.106	3-12-0025-076-2015	13,161,194	-
FAA FLL Part 150 Update	20.106	3-12-0025-078-2016	119,953	-
FAA FLL Airport Master Plan & ALP	20.106	3-12-0025-079-2016	754,717	-
FAA Extend Runway 9R-27L - LOI#7	20.106	3-12-0025-080-2017	<u>20,000,000</u>	-
Total Program			<u>48,832,955</u>	-
Highway Planning and Construction Cluster				
Pass-Through University of South Florida Board of Trustees				
High Visibility Enforcement Program 16/17	20.205	Letter of Agreement	219,892	-
Pass-Through Florida Department of Transportation				
Ravenswood Road Construction	20.205	433199-1-58/68-01 G-0935	<u>560,968</u>	-
Total Highway Planning and Construction Cluster			<u>780,860</u>	-
Federal Transit Cluster				
Federal Transit Capital Investment Grants				
FTA Capital Assistance - Broward Blvd. Livability	20.500	FL-04-0149-01	53,837	-
FTA Capital Assistance - Infrastructure Stop/Shelter	20.500	FL-04-0159-00	14,152	-
FTA Capital Assistance - Onboard Camera System	20.500	FL-05-0117-00	7,500	-
FTA Capital Assistance - DDA Streetscape HPP	20.500	FL-55-0004-00	<u>276,842</u>	-
Total Program			<u>352,331</u>	-
Federal Transit Formula Grants				
FTA Formula-Capital Projects - FY 2010	20.507	FL-90-X736-00	160,097	-
FTA Formula-Capital Projects - FY 2011	20.507	FL-90-X836-00	411,435	-
FTA Formula-Capital Projects - FY 2012	20.507	FL-90-X837-00	4,394,083	-
FTA Formula-Capital Projects - FY 2013	20.507	FL-90-X835-00	139,894	-
FTA Formula-Capital Projects - FY 2014	20.507	FL-90-X844-00	1,055,573	-
FTA Formula-Capital Projects - FY 2015	20.507	FL-2017-081-00	678,279	-
FTA Formula-Capital Projects - FY 2016	20.507	FL-2018-027-00	5,119,165	-
FTA Formula-MPO Stop/Shelter Enhancements	20.507	FL-95-X028-00	197,409	-
FTA Formula-FTA Lauderdale Lakes Shelters Collaborative	20.507	FL-95-X045-00	<u>765</u>	-
Total Program			<u>12,156,700</u>	-
State of Good Repair				
Sec 5337 State of Good Repair FY 15	20.525	FL-2017-090-00	423,053	-
Sec 5337 State of Good Repair FY 16	20.525	FL-2017-091-00	<u>400,434</u>	-
Total Program			<u>823,487</u>	-
Total Federal Transit Cluster			<u>13,332,518</u>	-
Transit Services Programs Cluster				
Pass-Through Florida Department of Transportation				
Enhanced Mobility of Seniors and Individuals with Disabilities - Non-cash Item (See Note 8)	20.513	435210-4-93-12	<u>797,966</u>	-
Total Transit Services Programs Cluster			<u>797,966</u>	-
Total Department of Transportation			<u>63,744,299</u>	-

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017

Federal Government Grants				
<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>CFDA</u>	<u>CONTRACT NUMBER/PASS- THROUGH ENTITY IDENTIFYING</u>	<u>EXPENDITURES</u>	<u>PASSED THROUGH TO SUBRECIPIENTS</u>
	<u>NUMBER</u>	<u>NUMBER</u>		
<i>Department of the Treasury</i>				
Equitable Sharing Program	21.016	N/A	\$ 754,997	\$ 75,133
Total Program			<u>754,997</u>	<u>75,133</u>
<i>Total Department of the Treasury</i>			<u>754,997</u>	<u>75,133</u>
<i>National Endowment for the Arts</i>				
Promotion of the Arts - Grants to Organizations and Individuals				
Art Works	45.024	15-6200-7014	12,550	-
Total Program			<u>12,550</u>	<u>-</u>
<i>Total National Endowment for the Arts</i>			<u>12,550</u>	<u>-</u>
<i>Institute of Museum and Library Services</i>				
Library Services and Technology Act				
Pass-Through Florida Department of State, Division of Library and Information Services				
EMU Academy	45.310	16-LSTA-B-01	80,000	-
Total Program			<u>80,000</u>	<u>-</u>
<i>Total Institute of Museum and Library Services</i>			<u>80,000</u>	<u>-</u>
<i>Environmental Protection Agency</i>				
Air Pollution Control Program Support				
EPA 105 Air Pollution Control	66.001	A-00402615-4	396,375	-
Total Program			<u>396,375</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	78,417	-
Community Scale Air Toxics Ambient Monitoring	66.034	XA-95491812	30,376	-
Total Program			<u>108,793</u>	<u>-</u>
<i>Total Environmental Protection Agency</i>			<u>505,168</u>	<u>-</u>
<i>Department of Energy</i>				
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance (EERE)				
Rooftop Solar Challenge Grant	81.117	DE-EE0006309	305,600	305,600
Total Program			<u>305,600</u>	<u>305,600</u>
<i>Total Department of Energy</i>			<u>305,600</u>	<u>305,600</u>
<i>U. S. Election Assistance Commission</i>				
Help America Vote Act Requirements Payments				
Pass-Through Florida Department of State, Division of Elections				
HAVA- Federal Election Activities Grant 2017	90.401	Memorandum of Agreement - 2017	200,008	-
Total Program			<u>200,008</u>	<u>-</u>
<i>Total U. S. Election Assistance Commission</i>			<u>200,008</u>	<u>-</u>
<i>Department of Health and Human Services</i>				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)				
One Community Partnership Expansion Project - OCP2 - 16	93.104	1U79SM062454-01	185,615	185,615
One Community Partnership Expansion Project - OCP2 - 17	93.104	5U79SM062454-03	843,190	768,630
Total Program			<u>1,028,805</u>	<u>954,245</u>

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017

Federal Government Grants				
<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>CFDA</u>	<u>CONTRACT</u>		<u>PASSED</u>
	<u>NUMBER</u>	<u>NUMBER/PASS-THROUGH</u>	<u>EXPENDITURES</u>	<u>THROUGH TO</u>
<i>Department of Health and Human Services (continued)</i>		<u>ENTITY IDENTIFYING</u>		<u>SUBRECIPIENTS</u>
		<u>NUMBER</u>		
Partnerships to Improve Community Health				
Pass-Through Broward Regional Health Planning Council				
Partnerships to Improve Community Health (PICH)	93.331	1U58DP005790-01	\$ 80,642	\$ -
Total Program			<u>80,642</u>	<u>-</u>
TANF Cluster				
Pass-Through Florida Department of Children and Families				
Child Protective Investigations FY 16/17	93.558	JJZ04	2,628,315	-
Homeless Prevention	93.558	JPZ29	31,500	-
Pass-Through Broward Behavioral Health Coalition				
Substance Abuse FY 17	93.558	34381-16	222,570	-
Substance Abuse FY 17	93.558	34381-17	45,205	-
Total TANF Cluster			<u>2,927,590</u>	<u>-</u>
Low-Income Home Energy Assistance				
Pass-Through Florida Department of Economic Opportunity				
Low Income Home Energy Assistance Program	93.568	16EA-0F-11-16-01-004	2,181,844	-
Low Income Home Energy Assistance Program	93.568	17EA-0F-11-16-01-004	2,136,554	-
Total Program			<u>4,318,398</u>	<u>-</u>
Community Services Block Grant				
Pass -Through Florida Department of Economic Opportunity				
FTA Operating Assistance	93.569	16SB-OD-11-16-01-003	143,164	-
FTA Operating Assistance	93.569	17SB-OD-11-16-01-103	1,156,307	-
Total Program			<u>1,299,471</u>	<u>-</u>
Child Care and Development Fund (CCDF) Cluster				
Child Care and Development Block Grant				
Pass-Through Florida Department of Children and Families				
Child Care Licensing and Enforcement - FY16/17	93.575	JC206	155,313	-
Child Care Licensing and Enforcement - FY17/18	93.575	JC206	101,551	-
Total CCDF Cluster			<u>256,864</u>	<u>-</u>
Assets for Independence Demonstration Program				
Assets for Independence 2012-2017	93.602	90EI0792	88,410	6,860
Assets for Independence 2014-2019	93.602	90EI0876	23,764	8,463
Assets for Independence 2016-2021	93.602	90EI0972	2,068	464
Total Program			<u>114,242</u>	<u>15,787</u>
Foster Care - Title IV-E				
Pass-Through Florida Department of Children and Families				
Child Protective Investigations FY 16/17	93.658	JJZ04	68,596	-
Total Program			<u>68,596</u>	<u>-</u>
Social Services Block Grant				
Pass-Through Florida Department of Children and Families				
Child Protective Investigations FY16/17	93.667	JJZ04	2,412,810	-
Child Care Licensing and Enforcement FY16/17	93.667	JC206	4,402	-
Child Care Licensing and Enforcement FY17/18	93.667	JC206	3,101	-
Pass-Through Florida Department of Health				
Social Services Block Grant FY16/17	93.667	CPX10	482,816	-
Social Services Block Grant FY17/18	93.667	CPX10	115,707	-
Total Program			<u>3,018,836</u>	<u>-</u>

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017

Federal Government Grants				
Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA NUMBER	CONTRACT NUMBER/PASS-THROUGH ENTITY IDENTIFYING NUMBER	EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
<i>Department of Health and Human Services (continued)</i>				
Opioid State Targeted Response				
Pass-Through Broward Behavioral Health Coalition				
Behavioral Health and Substance Abuse	93.788	34381-16	\$ 40,404	\$ -
Behavioral Health and Substance Abuse	93.788	34381-17	137,808	-
Total Program			<u>178,212</u>	<u>-</u>
HIV Emergency Relief Project Grants				
Ryan White HIV Emergency Relief Grant 16/17	93.914	H89HA00002-26	9,845,856	9,086,271
Ryan White HIV Emergency Relief Grant 17/18	93.914	H89HA00002-27	6,613,924	6,092,032
Total Program			<u>16,459,780</u>	<u>15,178,303</u>
HIV Care Formula Grants				
Pass-Through Florida Department of Health				
HIV - Substance Abuse Grant - FY16	93.917	BW357 R3	77,751	-
HIV - Substance Abuse Grant - FY17	93.917	BW703	54,491	-
Total Program			<u>132,242</u>	<u>-</u>
Block Grants for Community Mental Health Services				
Pass-Through Broward Behavioral Health Coalition				
Block Grants for Community Mental Health Services	93.958	34352-16	86,662	-
Block Grants for Community Mental Health Services	93.958	34352-17	21,229	-
Behavioral Health and Substance Abuse Grant	93.958	34381-16	52,235	-
Behavioral Health and Substance Abuse Grant	93.958	34381-17	9,094	-
Total Program			<u>169,220</u>	<u>-</u>
Block Grants for Prevention and Treatment of Substance Abuse				
Pass-Through Broward Behavioral Health Coalition				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34352-16	212,367	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34352-17	58,399	-
Substance Abuse FY 17	93.959	34381-16	1,267,609	-
Substance Abuse FY 18	93.959	34381-17	301,371	-
Total Program			<u>1,839,746</u>	<u>-</u>
Total Department of Health and Human Services			<u>31,892,644</u>	<u>16,148,335</u>
<i>Executive Office of the President-ONDCP</i>				
High Intensity Drug Trafficking Areas Program				
HIDTA - Broward County Drug Task Force 2015	95.001	G15MI0003A	78,563	-
HIDTA - Broward County Drug Task Force 2016	95.001	G16MI0003A	383,741	-
HIDTA - Broward County Drug Task Force 2017	95.001	G17MI0003A	174,469	-
Total Program			<u>636,773</u>	<u>-</u>
Total Executive Office of the President ONDCP			<u>636,773</u>	<u>-</u>
<i>Department of Homeland Security</i>				
Emergency Food and Shelter National Board Program				
Emergency Food and Shelter Program Phase 33	97.024	N/A	91,412	-
Emergency Food and Shelter Program Phase 34	97.024	N/A	25,991	-
Total Program			<u>117,403</u>	<u>-</u>
Disaster Grants- Public Assistance -Presidentially Declared Disasters				
Hurricane Matthew	97.036	17-PA-U5-11-16-15-059	402,692	-
Pass-Through Florida Division of Emergency Management				
Hurricane Matthew	97.036	17-PA-U5-11-16-15-059	67,115	-
Total Program			<u>469,807</u>	<u>-</u>

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017

Federal Government Grants				
<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>CFDA</u>	<u>CONTRACT</u>		<u>PASSED</u>
	<u>NUMBER</u>	<u>NUMBER/PASS-THROUGH</u>	<u>EXPENDITURES</u>	<u>THROUGH TO</u>
<i>Department of Homeland Security (continued)</i>		<u>ENTITY IDENTIFYING</u>		<u>SUBRECIPIENTS</u>
		<u>NUMBER</u>		
Emergency Management Performance Grants				
Pass-Through Florida Division of Emergency Management				
Emergency Management Performance Grant (EMPG FY17)	97.042	17-FG-P9-11-16-01-080	\$ 234,270	\$ -
Emergency Management Performance Grant (EMPG FY18)	97.042	18-BG-XX-11-16-01-XX	<u>185,473</u>	<u>-</u>
Total Program			<u>419,743</u>	<u>-</u>
Assistance to Firefighters Grant				
2015 S.A.F.E.R.	97.044	EMW-2015-FO-03224	<u>413,831</u>	<u>-</u>
Total Program			<u>413,831</u>	<u>-</u>
Emergency Management Projects				
Pass-Through Florida Division of Emergency Management				
Pre-Disaster Mitigation	97.047	16DM-R1-11-16-01-444	<u>85,364</u>	<u>-</u>
Total Program			<u>85,364</u>	<u>-</u>
Port Security Grant Program				
2015 Port Security Grant	97.056	EMW-2015-PU-00305-S01	80,958	-
2016 Port Security Grant	97.056	EMW-2016-PU-00347-S01	38,034	-
Port Security Grant Program - Round 15	97.056	EMW-2015-PU-00429	<u>25,197</u>	<u>-</u>
Total Program			<u>144,189</u>	<u>-</u>
Homeland Security Grant Program				
Pass-Through Florida Division of Emergency Management				
Homeland Security Grant Program	97.067	16DS-U7-11-23-02-368	36,784	-
Homeland Security Grant Program	97.067	17DS-V9-11-23-02-346	2,594	-
Homeland Security Grant Program	97.067	17DS-V4-11-16-01-336	43,200	-
2015 State Homeland Security - Law Enforcement	97.067	16-DS-T9-11-16-23-338	46,261	-
2015 Operation Stonegarden - Issue 27	97.067	16-DS-U8-11-16-23-373	66,885	-
2017 State Homeland Security - Law Enforcement	97.067	17-DS-V4-11-16-23-281	242,266	-
2016 State Homeland Security - Fire Rescue	97.067	16-DS-T9-11-16-23-410	119,949	-
2016 Operation Stonegarden - Issue 44	97.067	17-DS-W1-11-16-23-263	74,669	-
2017 State Homeland Security - Fire Rescue	97.067	17-DS-V4-11-16-23-280	<u>21,852</u>	<u>-</u>
Total Program			<u>654,460</u>	<u>-</u>
Homeland Security BioWatch Program				
BioWatch Program Field Operations and Sample Collection Activities	97.091	2006-ST-091-000015-11	263,181	-
BioWatch Program Field Operations and Sample Collection Activities	97.091	2006-ST-091-000015-12	<u>60,777</u>	<u>-</u>
Total Program			<u>323,958</u>	<u>-</u>
<i>Total Department of Homeland Security</i>			<u>2,628,755</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 117,095,564</u>	<u>\$ 26,749,443</u>

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017

State Government Grants				
State Grantor/Pass-Through Grantor/Program or Cluster Title	CSFA NUMBER	CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER	EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
Florida State Courts System, Office of the State Court Administrator				
Florida Network of Children's Advocacy Centers				
Pass-Through Florida Network of Children's Advocacy Centers				
Grant-In-Aid Appropriation 16	22.016	CAC26	\$ 216,623	\$ -
Grant-In-Aid Appropriation 17	22.016	CAC26	60,483	-
OSCA Grant-In-Aid 16	22.016	Agreement	23,797	-
OSCA Grant-In-Aid 17	22.016	Agreement	26,034	-
Total Program			<u>326,937</u>	<u>-</u>
Post-Adjudicatory Drug Court Program				
Adult Drug Court Expansion Project	22.021	1700640	996,283	-
Total Program			<u>996,283</u>	<u>-</u>
Total Florida State Courts System, Office of the State Court Administrator			<u>1,323,220</u>	<u>-</u>
Florida Division of Emergency Management				
Emergency Management Programs				
Emergency Management Preparedness and Assistance Grant FY17	31.063	17-BG-83-11-16-01-013	97,639	-
Total Program			<u>97,639</u>	<u>-</u>
Hurricane Loss Mitigation Program				
Residential Construction Mitigation	31.066	17-RC-A1-11-16-01-162	194,000	-
Total Program			<u>194,000</u>	<u>-</u>
Emergency Management Projects				
Hazardous Material Assistance Grant 17	31.067	17-CP-11-11-16-01-207	2,010	-
Total Program			<u>2,010</u>	<u>-</u>
Total Florida Division of Emergency Management			<u>293,649</u>	<u>-</u>
Florida Department of Environmental Protection				
Beach Management Funding Assistance Program				
Beach Renourishment Segment II	37.003	14BO2	866,464	-
Beach Renourishment Segment II	37.003	16BO1	189,245	-
Total Program			<u>1,055,709</u>	<u>-</u>
Delegated Title V Air Pollution Control Activities				
Title V Funding for Air Pollution Control	37.043	TV001	26,043	-
Title V Funding for Air Pollution Control	37.043	S0824	24,268	-
Total Program			<u>50,311</u>	<u>-</u>
Total Florida Department of Environmental Protection			<u>1,106,020</u>	<u>-</u>
Florida Housing Finance Corporation				
State Housing Initiatives Partnership Program (SHIP)				
State Housing Initiatives Partnership (SHIP)	40.901	N/A	2,243,100	-
Total Program			<u>2,243,100</u>	<u>-</u>
Total Florida Housing Finance Corporation			<u>2,243,100</u>	<u>-</u>
Florida Department of Legal Affairs and Attorney General				
Florida Council Against Sexual Violence				
Pass-Through Florida Council Against Sexual Violence				
Sexual Battery Recovery Services 16/17	41.010	16OAG27	25,015	-
Sexual Battery Recovery Services 17/18	41.010	16OAG27	11,270	-
Total Program			<u>36,285</u>	<u>-</u>
Total Florida Department of Legal Affairs and Attorney General			<u>36,285</u>	<u>-</u>

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017

State Government Grants				
State Grantor/Pass-Through Grantor/Program or Cluster Title	CSFA NUMBER	CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER	EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
<i>Florida Department of Agriculture and Consumer Services</i>				
Mosquito Control				
Mosquito Control	42.003	022291	\$ 31,540	\$ -
Total Program			<u>31,540</u>	<u>-</u>
Natural Gas Fuel Fleet Vehicle Rebate Program	42.029	Award	<u>246,500</u>	<u>-</u>
Total Program			<u>246,500</u>	<u>-</u>
Total Florida Department of Agriculture and Consumer Services			<u>278,040</u>	<u>-</u>
<i>Florida Department of State</i>				
Public Library Construction Program				
Library Bond Pompano Beach	45.020	15-PLC-01	<u>300,000</u>	<u>-</u>
Total Program			<u>300,000</u>	<u>-</u>
State Aid to Libraries				
State Aid to Libraries	45.030	17-ST-02	<u>1,590,945</u>	<u>-</u>
Total Program			<u>1,590,945</u>	<u>-</u>
State Aid to Cultural Affairs				
General Operating Support-LAA	45.061	17.6.500.276	87,337	-
General Operating Support-LAA	45.061	18.C.PS.500.208	<u>11,520</u>	<u>-</u>
Total Program			<u>98,857</u>	<u>-</u>
Total Florida Department of State			<u>1,989,802</u>	<u>-</u>
<i>Florida Department of Transportation</i>				
Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program				
Florida Commission for the Transportation Disadvantaged Trip and Equipment	55.001	GOB02	2,937,104	-
Florida Commission for the Transportation Disadvantaged Trip and Equipment	55.001	GOM27	<u>973,459</u>	<u>-</u>
Total Program			<u>3,910,563</u>	<u>-</u>
Aviation Grant Programs				
FDOT Rehabilitate Taxiway P	55.004	AR052	691,307	-
FDOT HWO Security Enhancements	55.004	ARC74	79,105	-
FDOT Environmental Assessment	55.004	ARR45	23,997	-
FDOT FLL Airport Master Plan & ALP	55.004	G0329	100,333	-
FDOT HWO SE Apron Rehab	55.004	ARB85	3,098	-
FDOT HWO Master Plan	55.004	GO330	<u>58,910</u>	<u>-</u>
Total Program			<u>956,750</u>	<u>-</u>
Seaport Grant Programs				
Southport Turning Notch Extension	55.005	AQV62	367,943	-
Southport Turning Notch Extension - Bond	55.005	AR858	9,366,710	-
Berths 9 and 10 Improvements	55.005	AR538	1,009,786	-
USACOE Deepening & Widening of PEV	55.005	AR539	2,068,555	-
Slip 2 Westward Lengthening Project	55.005	AR071	<u>3,412,478</u>	<u>-</u>
Total Program			<u>16,225,472</u>	<u>-</u>
County Incentive Grant Program				
CIGP - Wiles Road. SR7 to Rock Island Rd.	55.008	ARG-71	1,677,800	-
CIGP - Pine Island Road I-595 to Nova Drive	55.008	ARG-72	1,553,990	-
CIGP - Pembroke Road Design Services	55.008	ARU-37	<u>70,317</u>	<u>-</u>
Total Program			<u>3,302,107</u>	<u>-</u>

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BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017

State Government Grants State Grantor/Pass-Through Grantor/Program or Cluster Title	CSFA NUMBER	CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER	EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
<i>Florida Department of Transportation (continued)</i>				
Public Transit Block Grant Program				
Transit Block Grant	55.010	407186-2-84-01	\$ 9,002,348	\$ -
Total Program			<u>9,002,348</u>	<u>-</u>
Public Transit Service Development Program				
I-595 Express Bus Service	55.012	423976-4-84-01/G0389	1,938,834	-
Total Program			<u>1,938,834</u>	<u>-</u>
Intermodal Grant Programs				
I-95 Express Operations and Maintenance	55.014	G0361	2,581,179	-
CB Smith Park and Ride - Park and Ride Lot Program	55.014	AQL95	61,200	-
Total Program			<u>2,642,379</u>	<u>-</u>
Transportation Regional Incentive Program				
McIntosh Road Constructions	55.026	G0G33	1,821	-
Total Program			<u>1,821</u>	<u>-</u>
Total Florida Department of Transportation			<u>37,980,274</u>	<u>-</u>
<i>Florida Department of Children and Families</i>				
Homeless Challenge Grant				
Challenge Grant	60.014	JPZ27	33,483	33,483
Challenge Grant	60.014	JPZ30	139,538	112,875
Total Program			<u>173,021</u>	<u>146,358</u>
Homeless Grants-in-Aid				
Local Coalition for the Homeless 16/17	60.021	JPZ002	89,599	-
Total Program			<u>89,599</u>	<u>-</u>
Florida Network Children's Advocacy Center				
Pass-Through Florida Network of Children's Advocacy Centers				
Grants and Donations Trust Fund	60.124	N/A	8,990	-
Total Program			<u>8,990</u>	<u>-</u>
Total Florida Department of Children and Families			<u>271,610</u>	<u>146,358</u>
<i>Florida Department of Health</i>				
County Grant Awards				
Emergency Medical Services County Grant 16/17	64.005	GAA#522	66,500	65,000
Total Program			<u>66,500</u>	<u>65,000</u>
Medical Services for Abused and Neglected Children				
Child Protection Team - 16/17	64.006	CPX10	539,006	-
Child Protection Team - 17/18	64.006	CPX10	225,395	-
Total Program			<u>764,401</u>	<u>-</u>
Rape Crisis Program Trust Fund - Sexual Battery Victims' Access to Services Act				
Pass-Through Florida Council Against Sexual Violence				
Rape Crisis Program 16/17	64.061	16TFGR27	55,680	-
Rape Crisis Program 17/18	64.061	16TFGR27	31,268	-
Total Program			<u>86,948</u>	<u>-</u>
Rape Crisis Center				
Pass-Through Florida Council Against Sexual Violence				
General Revenue 16/17	64.069	16TFGR27	93,806	-
General Revenue 17/18	64.069	16TFGR27	17,160	-
Total Program			<u>110,966</u>	<u>-</u>
Total Florida Department of Health			<u>1,028,815</u>	<u>65,000</u>

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017

State Government Grants State Grantor/Pass-Through Grantor/Program or Cluster Title	CSFA NUMBER	CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER	EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
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	JH116-15-2017	\$ 135,075	\$ -
Home Care for the Elderly	65.001	JH117-15-2018	49,307	-
Total Program			<u>184,382</u>	<u>-</u>
Alzheimer's Respite Services				
Pass-Through Area-Wide Council on Aging of Broward County				
Alzheimer's Disease Initiative	65.004	JZ116-15-2017	626,606	-
Alzheimer's Disease Initiative	65.004	JZ117-15-2018	234,855	-
Total Program			<u>861,461</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	JC116-15-2017	4,394,675	-
Community Care for the Elderly	65.010	JC117-15-2018	1,477,229	-
Total Program			<u>5,871,904</u>	<u>-</u>
Total Florida Department of Elder Affairs			<u>6,917,747</u>	<u>-</u>
Florida Department of Law Enforcement				
Statewide Criminal Analysis Laboratory System				
2014-2015 Statewide Crime Lab	71.002	CL002	27,976	-
2016-2017 Statewide Crime Lab	71.002	CL007	518,376	-
Total Program			<u>546,352</u>	<u>-</u>
Assistance with Investigative Operations				
Electronic Surveillance Support Team Task Force	71.010	EST34	2,264	-
Total Program			<u>2,264</u>	<u>-</u>
Total Florida Department of Law Enforcement			<u>548,616</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 of Children's Advocacy Centers				
Child Advocacy Trust Fund	76.067	N/A	6,504	-
Total Program			<u>6,504</u>	<u>-</u>
Florida Network of Children's Advocacy Center Voluntary Contribution				
Pass-Through Florida Network of Children's Advocacy Centers				
Stop Child Abuse License Plate & Voluntary Contribution Program	76.123	N/A	6,504	-
Total Program			<u>6,504</u>	<u>-</u>
Total Florida Department of Highway Safety and Motor Vehicles			<u>13,008</u>	<u>-</u>
Total Expenditures of State Financial Assistance			<u>\$ 56,030,190</u>	<u>\$ 211,358</u>

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017

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, 2017. 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.

**BROWARD COUNTY, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017**

NOTE 5 – 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 6 – 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 FY17</u>
DOT-FAA	20.106	3-12-0029-009-2014	\$ 82,349
DOT-FAA	20.106	3-12-0025-069-2012	4,952,239
DOT-FAA	20.106	3-12-0025-073 -2014	509,652
DOT-FAA	20.106	3-12-0025-076-2015	220,000
DOT-FAA	20.106	3-12-0025-078-2016	22,519
DOT-FAA	20.106	3-12-0025-079-2016	211,291
DOT-FAA	20.106	3-12-0025-080-2017	20,000,000
DHS	20.106	17-PA-US-11-16-15-059	469,807
<u>STATE FINANCIAL ASSISTANCE</u>	<u>CSFA</u>	<u>CONTRACT NUMBER</u>	<u>PRIOR YEAR</u> <u>EXPENDITURES</u> <u>REPORTED IN FY17</u>
FDOA	42.029	Award	\$ 246,500
FDOT	55.005	AR539	532,121

BROWARD COUNTY, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017

NOTE 7 – 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 misstatement 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>
HUD	14.267	FL0258L4D011407	\$ 708,424	\$ 75,384	\$ 783,808
HUD	14.267	FL0464L4D011402	24,567	(13,703)	7,864
HUD	14.267	FL0477L4D011401	92,865	78,787	171,652
HUD	14.267	FL0497L4D011401	341,130	(73,389)	267,741
HUD	14.267	FL0535L4D011400	15,056	23,621	38,677
DOT-FAA	20.106	3-12-0029-009-2014	1,113,816	(326,718)	787,098
DOT-FAA	20.106	3-12-0025-076-2015	793,684	442,104	351,580
DOT-FAA	20.106	3-12-0025-011-2016	18,000,000	2,000,000	20,000,000
DOT-FAA	20.205	433199-1-58/68-01 G-0935	91,971	(17,777)	74,194
DOT-FAA	20.513	FY15/YR40	-	481,658	481,658*
DOE	81.117	DE-EE0006309	682,919	(334,945)	347,974
HHS	93.104	IU795M062454-01	876,549	(71,884)	804,665
HHS	93.569	165B-O D-11-16-01-003	1,163,781	37,074	1,200,855
<u>STATE FINANCIAL</u> <u>ASSISTANCE</u>	<u>CSFA</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>
FDEP	37.003	14B02	\$ 6,700,786	\$ 54,068	\$ 6,754,854
FDLE	71.103	G1501-2015	-	87,913	87,913

* Amount represents non-cash expenditures for 12 specialty vans received from the Florida Department of Transportation under the Federal Enhanced Mobility of Seniors and Individuals with Disabilities (CFDA 20.513).

NOTE 8 – NON-CASH EXPENDITURES

Non-cash expenditures reported on the Schedule represent the value of 21 specialty vans received from the Florida Department of Transportation under the Federal Enhanced Mobility of Seniors and Individuals with Disabilities (CFDA 20.513).

**BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2017**

Section I - Summary of Independent Auditors' Results

Financial Statements

Type of Auditors' Report Issued:

Unmodified Opinion

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? _____ X Yes _____ 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 that are not considered to be material weaknesses? _____ Yes X None Reported

Type of Auditors' 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 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>
14.267	Continuum of Care Program
93.667	Social Services Block Grant
93.914	HIV Emergency Relief Project Grants
93.959	Block Grants for Prevention and Treatment of Substance Abuse
<u>CSFA Numbers</u>	<u>Name of State Projects</u>
55.001	Florida Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program
55.008	County Incentive Grant Program (CIGP)
40.901	State Housing Initiatives Partnership Program (SHIP)
45.030	State Aid to Libraries
64.006	Medical Services for Abused and Neglected Children
65.004	Alzheimer's Respite Services
55.005	Seaport Grant Programs

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

Federal	<u>\$3,000,000</u>
State	<u>\$1,680,906</u>

Auditee qualified as low-risk auditee? _____ X Yes _____ No

**BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2017**

Section II - Current Year Findings - Financial Statement Audit

Other auditors whose report is dated March 23, 2018 reported the following financial statement finding.

2017-001 Improper Capitalization of Noise Mitigation Costs

Finding type – Significant Deficiency

Criteria

Governmental Accounting Standards Board (GASB) Statement No. 34, paragraph 19, as amended by GASB statement No. 51 defines a capital asset as a tangible or intangible asset acquired for use in operations that will benefit more than a single fiscal period. Also per paragraph 18 of GASB Statement No. 34 ancillary charges include costs that are directly attributable to asset acquisition such as freight and transportation charges, site preparation costs and professional fees. Further, GASB Statement No. 51 states that intangible assets are assets that lack physical substance, are nonfinancial in nature, and have an initial life extending beyond a single reporting period. Intangible assets should only be recognized if they are identifiable (i.e., separable and/or arising from contractual or other legal rights).

Condition

The Noise Mitigation Program is a Federal Aviation Administration (FAA) approved enabling project of the South Runway Extension project run by the Broward County Aviation Department (BCAD). The program addresses noise impacts from the expanded runway and is made up of two components; the Voluntary Residential Sound Insulation Program (RSI) and the Sales Assistance/Conveyance and Release Program (SA/CAR). In prior years, all costs associated with the program were being capitalized as incurred. However, upon further review and evaluation in the current year, it was determined that the costs associated with the RSI program did not meet the definition of a County owned capital asset or intangible asset as described above in the criteria. The costs for the RSI program resulted in improvements to assets that are not under the ownership or control of BCAD or the County and as such they should have been expensed as incurred as period costs and not capitalized. The result of removing these costs was a reduction in capital assets and net position of approximately \$52 million as of October 1, 2016, for the Aviation Department major enterprise fund and business type activities opinion unit which was recorded as a prior period adjustment.

Cause

Given the nature of this program, there was a lack of clarity around what the County was receiving and, as a result, the amounts were capitalized as part of the runway expansion. However, they do not meet the definition of an intangible asset or an ancillary cost of the runway project.

Effect

An overstatement of capital assets and net position of \$52 million and a correlating understatement of non-operating expenses in the Aviation major enterprise fund and business type activities opinion unit.

**BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2017**

Section II - Current Year Findings - Financial Statement Audit (continued)

2017-001 Improper Capitalization of Noise Mitigation Costs (continued)

Finding type – Significant Deficiency

Recommendation

We recommended and management has processed the prior period adjustment to correct the accounting records and financial statements for these items. We suggest that for future projects, management establish a more robust process for consideration of unique transactions which includes the documentation of the facts, relevant accounting guidance, alternatives considered and final conclusion. The accounting memo would be approved by Department and County personnel and reviewed with their external auditors.

Views of responsible officials and planned corrective actions

The Noise Mitigation Program is a complex program and was an absolute condition for the FAA to approve and fund the South Runway Expansion Project. The program was also required per the Interlocal Agreement with the City of Dania Beach and to be compliant with the Environmental Impact Statement. There is no specific guidance from GASB or airport organizations regarding the accounting treatment for the program and our research indicated a disparate treatment among airports. The majority of US airports capitalize their noise mitigation program costs, including the sound insulation costs, as BCAD had done in prior audited financial statements. However, given Fort Lauderdale – Hollywood International Airport's (FLL) specific circumstances, including the RSI agreements with the homeowners that do not require an aviation easement, we concur that the costs for the RSI program should be expensed as incurred as non-operating expenses and the costs for the SA/CAR program to remain capitalized as intangible assets.

We will continue to monitor all costs to ensure they are recorded correctly.

Section III - Current Year - Major Federal Award Programs and State Financial Assistance Findings and Questioned Costs

Federal Grants

None Reported.

State Grants

None Reported.

BROWARD COUNTY, FLORIDA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2017

Section IV - Prior Year Findings - Financial Statement Audit

None Reported.

Section V - Prior Year Major Federal Award Programs and State Financial Assistance Findings and Questioned Costs

None Reported.