

BROWARD COUNTY, FLORIDA
SINGLE AUDIT REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2018

BROWARD COUNTY, FLORIDA
SINGLE AUDIT REPORT
Year Ended September 30, 2018

TABLE OF CONTENTS

	PAGE(S)
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, <i>Rules of the Auditor General</i>	1-2
Independent Auditor's Report on Schedule of Expenditures of Federal Awards and State Financial Assistance	3-4
Schedule of Expenditures of Federal Awards and State Financial Assistance	5-17
Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.....	18-20
Schedule of Findings and Questioned Costs	21-22
Summary Schedule of Prior Audit Findings	23-24



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, 2018. 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.



Miramar Office

3350 SW 148th Avenue | Suite 110
Miramar, Florida 33027
(954) 874-1721

CLIENT FOCUSED: SOLUTION DRIVEN

info@abcpasolutions.com

Miami Office

801 Brickell Avenue | Suite 900
Miami, Florida 33131
(305) 789-6673

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, 2018.

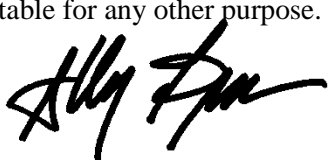
Report on Internal Control over Compliance

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.

 Y.A.

May 31, 2019



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, 2018, 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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info@abcpasolutions.com

Miami Office

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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, 2018, were audited by other auditors, and they have issued their report thereon dated March 29, 2019. 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 29, 2019, 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.


May 31, 2019

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2018

Federal Government Grants	CFDA	CONTRACT		
<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>NUMBER</u>	<u>NUMBER/PASS-THROUGH</u>	<u>EXPENDITURES</u>	<u>PASSED</u>
		<u>ENTITY IDENTIFYING</u>		<u>THROUGH TO</u>
		<u>NUMBER</u>		<u>SUBRECIPIENTS</u>
<i>Department of Commerce, National Oceanic and Atmospheric Administration</i>				
Pass-through State of Florida Department of Environmental Protection				
Coastal Zone Management Administration Awards	11.419	CM736	\$ 40,364	\$ -
Total Program			<u>40,364</u>	<u>-</u>
<i>Total Department of Commerce, National Oceanic and Atmospheric Administration</i>			<u>40,364</u>	<u>-</u>
<i>Department of Housing and Urban Development</i>				
Community Development Block Grants (CDBG)/Entitlement Grants Cluster				
Community Development Block Grant	14.218	B-12-UC-12-0001	58,985	-
Community Development Block Grant	14.218	B-13-UC-12-0001	9,006	-
Community Development Block Grant	14.218	B-14-UC-12-0001	55,505	18,435
Community Development Block Grant	14.218	B-15-UC-12-0001	262,795	162,099
Community Development Block Grant	14.218	B-16-UC-12-0001	907,988	656,101
Community Development Block Grant	14.218	B-17-UC-12-0001	861,557	124,065
Community Development Block Grant	14.218	B-16-MC-12-0045	187,566	-
Community Development Block Grant	14.218	B-16-MC-12-0062	107,778	-
Community Development Block Grant	14.218	B-17-UC-12-0062	4,000	-
Community Development Block Grant	14.218	B-17-MC-12-0045	162,804	-
Community Development Block Grant - Program Income	14.218	N/A	105,148	-
Neighborhood Stabilization Grant	14.218	B-08-UN-12-0002	2,824	-
Neighborhood Stabilization Grant - Program Income	14.218	B-08-UN-12-0002	88,317	-
Neighborhood Stabilization Grant	14.218	B-11-UN-12-0002	10,009	-
Neighborhood Stabilization Grant - Program Income	14.218	B-11-UN-12-0002	<u>58,734</u>	<u>-</u>
Sub Total Direct Program			<u>2,883,016</u>	<u>960,700</u>
Total CDBG/Entitlement Grants Cluster			<u>2,883,016</u>	<u>960,700</u>
Emergency Solutions Grant Program				
Emergency Shelter Grant FY16	14.231	E-16-UC-12-0001	6,212	3,447
Emergency Shelter Grant FY17	14.231	E-17-UC-12-0001	<u>11,681</u>	<u>-</u>
Total Direct Program			<u>17,893</u>	<u>3,447</u>
Pass-Through Florida Department of Children and Families				
Emergency Shelter Grant FY18 (Unified Homeless)	14.231	JP002	157,372	153,195
Emergency Shelter Grant FY19 (Unified Homeless)	14.231	JP002	<u>20,019</u>	<u>8,274</u>
Sub Total Pass-Through Florida Department of Children and Families			<u>177,391</u>	<u>161,469</u>
Total Emergency Solutions Grant Program			<u>195,284</u>	<u>164,916</u>
HOME Investment Partnership Program				
HOME-Program Income 15/16	14.239	M-16-DC-12-0201	39,579	-
HOME-Program Income 16/17	14.239	M-17-DC-12-0201	54,812	-
HOME Investment Partnership Program	14.239	M-10-DC-12-0201	1	-
HOME Investment Partnership Program	14.239	M-11-DC-12-0201	35,000	-
HOME Investment Partnership Program	14.239	M-12-DC-12-0201	51,026	69,314
HOME Investment Partnership Program	14.239	M-13-DC-12-0201	416,092	353,881
HOME Investment Partnership Program	14.239	M-14-DC-12-0201	174,198	130,789
HOME Investment Partnership Program	14.239	M-15-DC-12-0201	597,058	398,600
HOME Investment Partnership Program	14.239	M-16-DC-12-0201	683,264	265,781
HOME Investment Partnership Program	14.239	M-17-DC-12-0201	<u>609,123</u>	<u>-</u>
Total Program			<u>2,660,153</u>	<u>1,218,365</u>

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2018

Federal Government Grants	CFDA	CONTRACT		PASSED
<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>NUMBER</u>	<u>NUMBER/PASS-THROUGH</u>	<u>EXPENDITURES</u>	<u>THROUGH TO</u>
<u>Department of Housing and Urban Development (continued)</u>		<u>ENTITY IDENTIFYING</u>		<u>SUBRECIPIENTS</u>
Continuum of Care Program				
Homeless Families - Continuum of Care Program	14.267	FL0245L4D011506	\$ 2	\$ 32,435
Homeless Families - Continuum of Care Program	14.267	FL0245L4D011607	242,085	178,252
Homeless Families - Continuum of Care Program	14.267	FL0248L4D011508	-	36,968
Homeless Families - Continuum of Care Program	14.267	FL0248L4D011609	778,304	908,165
Homeless Families - Continuum of Care Program	14.267	FL0248L4D011710	154,995	50,390
Homeless Families - Continuum of Care Program	14.267	FL0249L4D011609	138,320	201,357
Homeless Families - Continuum of Care Program	14.267	FL0249L4D011710	82,080	37,725
Homeless Families - Continuum of Care Program	14.267	FL0251L4D011609	573,756	651,714
Homeless Families - Continuum of Care Program	14.267	FL0251L4D011701	279,991	207,628
Homeless Families - Continuum of Care Program	14.267	FL0252L4D011609	223,611	321,172
Homeless Families - Continuum of Care Program	14.267	FL0252L4D011710	130,509	64,095
Homeless Families - Continuum of Care Program	14.267	FL0254L4D011508	47,936	-
Homeless Families - Continuum of Care Program	14.267	FL0254L4D011609	339,611	-
Homeless Families - Continuum of Care Program	14.267	FL0257L4D011609	257,159	288,050
Homeless Families - Continuum of Care Program	14.267	FL0257L4D011710	125,862	95,858
Homeless Families - Continuum of Care Program	14.267	FL0258L4D011508	73,725	147,954
Homeless Families - Continuum of Care Program	14.267	FL0258L4D011609	888,816	639,823
Homeless Families - Continuum of Care Program	14.267	FL0364L4D011607	106,256	-
Homeless Families - Continuum of Care Program	14.267	FL0364L4D011708	175,044	-
Homeless Families - Continuum of Care Program	14.267	FL0366L4D011607	157,394	178,729
Homeless Families - Continuum of Care Program	14.267	FL0366L4D011708	81,105	60,989
Homeless Families - Continuum of Care Program	14.267	FL0401L4D011505	-	16,430
Homeless Families - Continuum of Care Program	14.267	FL0401L4D011606	203,719	171,915
Homeless Families - Continuum of Care Program	14.267	FL0464L4D011503	84,881	192,822
Homeless Families - Continuum of Care Program	14.267	FL0464L4D011604	234,462	91,475
Homeless Families - Continuum of Care Program	14.267	FL0465L4D011503	56,571	-
Homeless Families - Continuum of Care Program	14.267	FL0465L4D011604	184,674	-
Homeless Families - Continuum of Care Program	14.267	FL0477L4D011502	50,237	119,996
Homeless Families - Continuum of Care Program	14.267	FL0477L4D011603	240,105	186,917
Homeless Families - Continuum of Care Program	14.267	FL0497L4D011502	72,355	119,472
Homeless Families - Continuum of Care Program	14.267	FL0497L4D011603	381,685	338,686
Homeless Families - Continuum of Care Program	14.267	FL0498L4D011502	17,038	69,422
Homeless Families - Continuum of Care Program	14.267	FL0498L4D011603	242,474	216,132
Homeless Families - Continuum of Care Program	14.267	FL0534L4D011602	185,217	181,442
Homeless Families - Continuum of Care Program	14.267	FL0534L4D011701	22,610	-
Homeless Families - Continuum of Care Program	14.267	FL0535L4D011501	23,944	52,884
Homeless Families - Continuum of Care Program	14.267	FL0535L4D011602	289,812	242,866
Homeless Families - Continuum of Care Program	14.267	FL0591L4D011500	59,716	-
Homeless Families - Continuum of Care Program	14.267	FL0659L4D011600	261,291	-
Homeless Families - Continuum of Care Program	14.267	FL0668L4D011701	119,124	-
Homeless Families - Continuum of Care Program	14.267	FL0668L4D011600	242,331	522,556
Total Program			7,828,807	6,624,319
Total Department of Housing and Urban Development			13,567,260	8,968,300

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2018

Federal Government Grants	CFDA	CONTRACT		
<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>NUMBER</u>	<u>NUMBER/PASS-THROUGH</u>	<u>EXPENDITURES</u>	<u>PASSED</u>
<u>Department of Justice</u>		<u>ENTITY IDENTIFYING</u>		<u>THROUGH TO</u>
		<u>NUMBER</u>		<u>SUBRECIPIENTS</u>
Missing Alzheimer's Disease Patient Assistance				
Missing Alzheimer's Disease Patient Assistance	16.015	2015-SJ-BX-0003	\$ 52,160	\$ -
Total Program			<u>52,160</u>	<u>-</u>
Missing Children's Assistance				
2015 (ICAC) - Internet Crimes Continuation	16.543	2015-MC-FX-K008	<u>397,976</u>	<u>-</u>
Total Program			<u>397,976</u>	<u>-</u>
National Institute of Justice Research, Evaluation, and Development Project Grants				
Broward County Forensic Pathology Fellowship	16.560	2017-DN-BX-0141	<u>35,014</u>	<u>-</u>
Total Program			<u>35,014</u>	<u>-</u>
Victims of Crime Act (VOCA)				
Pass-Through Florida Office of the Attorney General				
Crime Victim Assistance	16.575	VOCA-2017 BSO-00186	<u>71,754</u>	<u>-</u>
Total Program			<u>71,754</u>	<u>-</u>
Edward Byrne Memorial Competitive Grant Program	16.751	2018-JAG-BROW-5-E9-0006	<u>680,310</u>	<u>-</u>
Total Program			<u>680,310</u>	<u>-</u>
Violence Against Women Formula Grants				
Pass-Through Florida Coalition Against Domestic Violence				
2017-2018 InVest Grant Award	16.588	18-8007-LE-INV	115,816	-
2018-2019 InVest Grant Award	16.588	19-8007-LE-INV	<u>30,036</u>	<u>-</u>
Total Program			<u>145,852</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>45,333</u>	<u>-</u>
Total Program			<u>45,333</u>	<u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program				
2015 Justice Assistance Grant	16.738	2015-DJ-BX-1021	127,261	-
2016 Justice Assistance Grant	16.738	2016-DJ-BX-0574	<u>453,791</u>	<u>-</u>
Sub Total Direct Program			<u>581,052</u>	<u>-</u>
Pass-Through Florida Department of Law Enforcement				
Edward Byrne Justice Assistance Grant 17	16.738	2017-JAGC-BROW-3-F9-206	133,077	118,251
Edward Byrne Justice Assistance Grant 17	16.738	2017-JAGC-BROW-2-F9-205	<u>36,511</u>	<u>22,614</u>
Sub Total Indirect Program			<u>169,588</u>	<u>140,865</u>
Total Program			<u>750,640</u>	<u>140,865</u>
DNA Backlog Reduction Program				
2015 DNA Backlog Reduction Program	16.741	2015-DN-BX-0092	1,319	-
2016 DNA Backlog Reduction Program	16.741	2015-DN-BX-0102	<u>175,852</u>	<u>-</u>
Total Program			<u>177,171</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	27,648	-
2017 Paul Coverdell Forensic Sciences	16.742	2017-CD-BX-0010	<u>9,445</u>	<u>-</u>
Total Program			<u>37,093</u>	<u>-</u>

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2018

Federal Government Grants	CFDA	CONTRACT		
Federal Grantor/Pass-Through Grantor/Program or Cluster Title	NUMBER	NUMBER/PASS-THROUGH	EXPENDITURES	PASSED
Department of Justice (continued)		ENTITY IDENTIFYING		THROUGH TO
		NUMBER		SUBRECIPIENTS
Body Worn Camera Policy and Implementation				
Body Worn Cameras	16.835	2016-BC-BX-K056	\$ 37,324	\$ -
Total Program			<u>37,324</u>	<u>-</u>
Equitable Sharing Program				
Equitable Sharing Program	16.922	N/A	<u>1,131,883</u>	<u>167,765</u>
Total Program			<u>1,131,883</u>	<u>167,765</u>
Total Department of Justice			<u>3,562,510</u>	<u>308,630</u>
Department of Transportation				
Airport Improvement Program				
FAA T4 Aircraft Parking Apron #1	20.106	3-12-0025-073-2014	1,364,221	-
FAA Implement Noise Mitigation #4	20.106	3-12-0025-076-2015	6,251,116	-
FAA Extend Runway 9R-27L - LOI#6	20.106	3-12-0025-077-2016	2,000,000	-
FAA FLL Part 150 Update	20.106	3-12-0025-078-2016	400,959	-
FAA FLL Airport Master Plan & ALP	20.106	3-12-0025-079-2016	244,573	-
FAA HWO Mater Plan	20.106	3-12-0029-010-2016	101,596	-
FAA Emergency Generator	20.106	3-12-0029-010-2016	67,944	-
FAA T4 Aircraft Parking Apron #2	20.106	3-12-0025-081-2017	4,379,733	-
FAA Implement Noise Mitigation #5	20.106	3-12-0025-082-2017	20,194,655	-
FAA Extend Runway 9R-27L - LOI#8	20.106	3-12-0025-083-2018	20,402,511	-
FAA T4 Aircraft Parking Apron #3	20.106	3-12-0025-084-2018	<u>4,270,183</u>	<u>-</u>
Total Program			<u>59,677,491</u>	<u>-</u>
Highway Planning and Construction Cluster				
Pass-Through University of South Florida Board of Trustees				
2017 High Visibility Enforcement Program	20.205	43144-1 G0023	248,701	-
Pass-Through Florida Department of Transportation				
Davie Road Extension from SR-817/University Drive to SR-848/Stirling Road	20.205	435143-1-58-01 G-0J88	633,299	-
Ravenswood Road Construction	20.205	433199-1-58/68-01 G-0935	<u>361,138</u>	<u>-</u>
Total Highway Planning and Construction Cluster			<u>1,243,138</u>	<u>-</u>
Federal Transit Cluster				
Federal Transit Capital Investment Grants				
FTA Capital Assistance - Broward Blvd. Livability	20.500	FL-04-0149-01	2,194	-
FTA Capital Assistance - Infrastructure Stop/Shelter	20.500	FL-04-0159-00	116,116	-
FTA Capital Assistance - Onboard Camera System	20.500	FL-05-0117-00	24,190	-
FTA Capital Assistance - DDA Streetscape HPP	20.500	FL-55-0004-00	<u>55,735</u>	<u>55,735</u>
Total Program			<u>198,235</u>	<u>55,735</u>
Federal Transit Formula Grants				
FTA Formula-Capital Projects - FY 2010	20.507	FL-90-X736-00	233,805	-
FTA Formula-Capital Projects - FY 2011	20.507	FL-90-X836-00	190,029	-
FTA Formula-Capital Projects - FY 2012	20.507	FL-90-X837-00	5,078,982	-
FTA Formula-Capital Projects - FY 2013	20.507	FL-90-X835-00	1,166,563	-
FTA Formula-Capital Projects - FY 2014	20.507	FL-90-X844-00	719,234	-
FTA Formula-Capital Projects - FY 2015	20.507	FL-2017-081-00	5,299,511	-
FTA Formula-Capital Projects - FY 2016	20.507	FL-2018-027-00	6,412,018	-
FTA Formula-Capital Projects - FY 2017	20.507	FL-2018-087-00	6,097,208	-
FTA Formula-MPO Stop/Shelter Enhancements	20.507	FL-95-X028-00	3,303,872	-
FTA Formula-FTA Lauderdale Lakes Shelters Collaborative	20.507	FL-95-X045-00	437,311	-
FTA Formula-MPO Fare Interoperability Pilot Project	20.507	FL-95-X064-00	500,000	-
FTA Formula-Lauderhill Signature Shelters	20.507	FL-95-X049-00	<u>21,892</u>	<u>-</u>
Total Program			<u>29,460,425</u>	<u>-</u>

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2018

Federal Government Grants	CFDA	CONTRACT		
<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>NUMBER</u>	<u>NUMBER/PASS-THROUGH</u>	<u>EXPENDITURES</u>	<u>PASSED</u>
<u>Department of Transportation (continued)</u>		<u>ENTITY IDENTIFYING</u>		<u>THROUGH TO</u>
		<u>NUMBER</u>		<u>SUBRECIPIENTS</u>
Federal Transit Cluster				
State of Good Repair				
Sec 5337 State of Good Repair FY 13	20.525	FL-2016-046-00	\$ 38,589	\$ -
Sec 5337 State of Good Repair FY 14	20.525	FL-2017-098-00	132,683	-
Total Program			<u>171,272</u>	<u>-</u>
Bus and Bus Facilities Formula				
Bus and Bus Facilities-FY2014 Purchase of 40 ft. replacement buses	20.526	FL-34-0014-00	2,705,887	-
Bus and Bus Facilities-FY2013 Purchase of 40 ft. replacement buses	20.526	FL-34-0009-00	<u>2,580,056</u>	<u>-</u>
Total Program			<u>5,285,943</u>	<u>-</u>
Total Federal Transit Cluster			<u>35,115,875</u>	<u>55,735</u>
Transit Services Programs Cluster				
Pass-Through Florida Department of Transportation				
Enhanced Mobility of Seniors and Individuals with Disabilities - Non-cash				
Item (See Note 11)	20.513	435210-4-93-14	<u>271,050</u>	<u>-</u>
Total Transit Services Programs Cluster			<u>271,050</u>	<u>-</u>
Highway Safety Cluster				
Pass-Through Florida Department of Transportation				
State and Community Highway Safety				
2017-18 Broward Aggressive Speed Enforcement	20.600	SC-18-13-22	<u>99,882</u>	<u>-</u>
Total Program			<u>99,882</u>	<u>-</u>
Pass-Through Florida Department of Transportation				
2017-18 Broward Grand Drivers 65+	20.600	CP-18-04-12	6,504	-
2017-18 Broward Motorcycle Safety Enforcement	20.600	MC-18-10-12	79,984	-
2017-18 Teen Driver Safety Grant	20.600	TSP-18-04-06	<u>51,167</u>	<u>-</u>
Total Program			<u>137,655</u>	<u>-</u>
National Priority Safety Programs				
Pass-Through Florida Department of Transportation				
2017-18 Operation Buckle Up	20.616	M2HVE-18-20-01	<u>19,298</u>	<u>-</u>
Total Highway Safety Cluster			<u>256,835</u>	<u>-</u>
Total Department of Transportation			<u>96,564,389</u>	<u>55,735</u>
Department of the Treasury Programs				
Equitable Sharing Program	21.016	N/A	<u>812,371</u>	<u>27,623</u>
Total Program			<u>812,371</u>	<u>27,623</u>
Total Department of the Treasury			<u>812,371</u>	<u>27,623</u>
National Aeronautics and Space Administration				
Pass-Through American Library Association				
Science	43.001	00743	<u>500</u>	<u>-</u>
Total National Aeronautics and Space Administration			<u>500</u>	<u>-</u>
National Science Foundation				
Pass-Through Space Science Institute (SSI)				
Education and Human Resources				
Project Build: Building Using and Interactive Learning Design – Year 1	47.076	1657593/0000782	3,973	-
Project Build: Building Using and Interactive Learning Design – Year 2	47.076	1657593/0000782	<u>3,561</u>	<u>-</u>
Total National Science Foundation			<u>7,534</u>	<u>-</u>

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2018

Federal Government Grants	CFDA	CONTRACT		
<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>NUMBER</u>	<u>NUMBER/PASS-THROUGH</u>	<u>EXPENDITURES</u>	<u>PASSED</u>
<u>Environmental Protection Agency</u>		<u>ENTITY IDENTIFYING</u>		<u>THROUGH TO</u>
		<u>NUMBER</u>		<u>SUBRECIPIENTS</u>
Air Pollution Control Program Support				
Air Pollution Control Program Support	66.001	A-00402615	\$ 372,429	\$ -
Total Program			<u>372,429</u>	<u>-</u>
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act Programs				
Particulate Matter 2.5 Ambient Air Monitoring Network	66.034	PM-96495815	83,071	-
Community Scale Air Toxics Ambient Monitoring	66.034	XA-95491812	19,990	-
Total Program			<u>103,061</u>	<u>-</u>
Total Environmental Protection Agency			<u>475,490</u>	<u>-</u>
U. S. Election Assistance Commission				
Help America Vote Act (HAVA) Requirement Payments				
Pass-Through Florida Department of State, Division of Elections				
HAVA- Federal Election Activities Grant 2017	90.401	Memorandum of Agreement	68,810	-
HAVA - Election Security Grant 2018	90.401	MOA 2018-19-01	186,345	-
HAVA - Federal Election Activities Grant 2018	90.401	MOA 2017-18-01	107,309	-
Total Program			<u>362,464</u>	<u>-</u>
Total U. S. Election Assistance Commission			<u>362,464</u>	<u>-</u>
Department of Health and Human Services				
National Family Care Giver Support, Title III E, Part E				
Pass-Through Areawide Council on Aging of Broward County Inc.				
Title III E Support Services	93.052	JA118-15-2018	1,399	-
Total Program			<u>1,399</u>	<u>-</u>
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) Programs				
One Community Partnership Expansion Project - OCP2 - 18	93.104	5U79SM062454-03	1,004,439	758,903
Total Program			<u>1,004,439</u>	<u>758,903</u>
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
Drug Court Expansion	93.243	1H79TI080132-01	104,920	-
Total Program			<u>104,920</u>	<u>-</u>
TANF Cluster				
Pass-Through Florida Department of Children and Families				
Child Protective Investigations FY 16-17, FY 17-18, FY 18-19	93.558	JJZ04	2,913,803	-
Temporary Assistance for Needy Families (Unified Homeless)	93.558	JP002	31,500	-
Pass-Through Broward Behavioral Health Coalition				
Substance Abuse FY 17	93.558	34381-17	249,431	-
Substance Abuse FY 18	93.558	34346-18	77,192	-
Total TANF Cluster			<u>3,271,926</u>	<u>-</u>
Low-Income Home Energy Assistance				
Pass-Through Florida Department of Economic Opportunity				
Low Income Home Energy Assistance Program	93.568	17EA-0F-11-16-01-004	2,495,927	-
Low Income Home Energy Assistance Program	93.568	17EA-0F-11-16-01-004	2,392,213	-
Total Program			<u>4,888,140</u>	<u>-</u>
Community Services Block Grant				
Pass -Through Florida Department of Economic Opportunity				
Community Services Block Grant	93.569	17SB-OD-11-16-01-103	684,785	-
Community Services Block Grant	93.569	17SB-OD-11-16-01-103	813,570	-
Total Program			<u>1,498,355</u>	<u>-</u>

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2018

Federal Government Grants	CFDA	CONTRACT		
<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>NUMBER</u>	<u>NUMBER/PASS-THROUGH</u>	<u>EXPENDITURES</u>	<u>PASSED</u>
<u>Department of Health and Human Services (continued)</u>		<u>ENTITY IDENTIFYING</u>		<u>THROUGH TO</u>
		<u>NUMBER</u>		<u>SUBRECIPIENTS</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 - FY17-18	93.575	JC206	\$ 151,269	\$ -
Child Care Licensing and Enforcement - FY18-19	93.575	JC206	63,205	-
Total CCDF Cluster			214,474	-
Assets for Independence Demonstration Program				
Assets for Independence 2012-2017	93.602	90EI0792	11,536	-
Assets for Independence 2014-2019	93.602	90EI0876	78,659	9,206
Assets for Independence 2016-2021	93.602	90EI0972	20,642	5,889
Total Program			110,837	15,095
Social Services Block Grant				
Pass-Through Florida Department of Children and Families				
Child Protective Investigations FY17-18	93.667	JJZ04	2,457,735	-
Child Protective Investigations FY18-19	93.667	JJZ04	2,607,674	-
Child Care Licensing and Enforcement FY17-18	93.667	JC206	78,544	-
Child Care Licensing and Enforcement FY18-19	93.667	JC206	20,411	-
Pass-Through Florida Department of Health				
Social Services Block Grant FY17-18	93.667	CPX10	490,886	-
Social Services Block Grant FY18-19	93.667	CPX10	107,467	-
Total Program			5,762,717	-
Opioid State Targeted Response				
Pass-Through Broward Behavioral Health Coalition				
Behavioral Health and Substance Abuse	93.788	Agreement	78,962	-
Behavioral Health and Substance Abuse	93.788	34381-17	360,476	-
Behavioral Health and Substance Abuse	93.788	34346-18	86,100	-
Total Program			525,538	-
HIV Emergency Relief Project Grants				
Ryan White HIV Emergency Relief Grant 17/18	93.914	H89HA00002-27	9,206,036	8,619,014
Ryan White HIV Emergency Relief Grant 18/19	93.914	H89HA00002-28	9,334,859	6,745,841
Total Program			18,540,895	15,364,855
HIV Care Formula Grants				
Pass-Through Florida Department of Health				
HIV - Substance Abuse Grant - FY17	93.917	BW703	79,981	-
HIV - Substance Abuse Grant - FY18	93.917	BW7703R1	64,319	-
Total Program			144,300	-
Block Grants for Community Mental Health Services				
Pass-Through Broward Behavioral Health Coalition				
Block Grants for Community Mental Health Services	93.958	34352-17	77,244	-
Block Grants for Community Mental Health Services	93.958	34352-18	12,737	-
Behavioral Health and Substance Abuse Grant	93.958	34381-17	24,749	-
Behavioral Health and Substance Abuse Grant	93.958	34345-18	5,364	-
Total Program			120,094	-
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	Agreement	70,697	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34352-17	682,473	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34352-18	202,477	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34381-17	1,143,359	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34346-18	297,586	-
Total Program			2,396,592	-
Total Department of Health and Human Services			38,584,626	16,138,853

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2018

Federal Government Grants	CFDA	CONTRACT		PASSED
<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>NUMBER</u>	<u>ENTITY IDENTIFYING</u>	<u>EXPENDITURES</u>	<u>THROUGH TO</u>
<u>Executive Office of the President-ONDCP</u>		<u>NUMBER</u>		<u>SUBRECIPIENTS</u>
High Intensity Drug Trafficking Areas Program				
HIDTA - Broward County Drug Task Force 2016	95.001	G16MI0003A	\$ 63,707	\$ -
HIDTA - Broward County Drug Task Force 2017	95.001	G17MI0003A	494,024	-
HIDTA - Broward County Drug Task Force 2018	95.001	G18MI0003A	111,416	-
Total Program			<u>669,147</u>	<u>-</u>
<i>Total Executive Office of the President ONDCP</i>			<u>669,147</u>	<u>-</u>
<i>Department of Homeland Security</i>				
Emergency Food and Shelter National Board Program				
Emergency Food and Shelter Program Phase 34	97.024	N/A	75,384	-
Emergency Food and Shelter Program Phase 35	97.024	N/A	2,770	-
Total Program			<u>78,154</u>	<u>-</u>
Disaster Grants- Public Assistance -Presidentially Declared Disasters				
Pass-Through Florida Division of Emergency Management				
Hurricane Matthew	97.036	17-PA-U5-11-16-15-059	469,807	-
Total Program			<u>469,807</u>	<u>-</u>
Emergency Management Performance Grants				
Pass-Through Florida Division of Emergency Management				
Emergency Management Performance Grant (EMPG FY18)	97.042	18-FG-7A-11-16-01-324	247,459	-
Emergency Management Performance Grant (EMPG FY19)	97.042	19-FG-AF-11-16-01-245	68,842	-
Total Program			<u>316,301</u>	<u>-</u>
Port Security Grant Program				
2015 Port Security Grant	97.056	EMW-2015-PU-00305-S01	47,370	-
2016 Port Security Grant	97.056	EMW-2016-PU-00347-S01	810,179	-
2017 Port Security Grant	97.056	EMW-2017-PU-00576-S01	84,366	-
Port Security Grant Program - Round 15	97.056	EMW-2015-PU-00429	733,427	-
Total Program			<u>1,675,342</u>	<u>-</u>
Homeland Security Grant Program				
Pass-Through Florida Division of Emergency Management				
Pass-Through City of Miami				
Homeland Security Grant Program	97.067	17-DS-V9-11-23-02-346	71,903	-
Homeland Security Grant Program	97.067	18-DS-X3-11-23-02-376	21,543	-
Sub Total Indirect Program			<u>93,446</u>	<u>-</u>
Homeland Security Grant Program				
Pass-Through Florida Division of Emergency Management				
Homeland Security Grant Program	97.067	17-DS-V4-11-16-01-336	39,075	-
2015 Operation Stonegarden - Issue 27	97.067	16-DS-U8-11-16-23-373	12,911	-
2016 State Homeland Security - Fire Rescue	97.067	17-DS-V4-11-16-23-280	38,571	-
2016 Operation Stonegarden - Issue 44	97.067	17-DS-W1-11-16-23-263	102,468	-
2017 State Homeland Security - Law Enforcement	97.067	18-DS-X1-11-16-23-310	23,869	-
2017 State Homeland Security - Fire Rescue	97.067	18-DS-X1-11-16-23-311	141,793	-
Sub Total Indirect Program			<u>358,687</u>	<u>-</u>
Total Program			<u>452,133</u>	<u>-</u>
Homeland Security BioWatch Program				
BioWatch Program Field Operations and Sample Collection Activities	97.091	2006-ST-091-000015-12	254,152	-
BioWatch Program Field Operations and Sample Collection Activities	97.091	06OHBIO00013-02-00	80,488	-
Total Program			<u>334,640</u>	<u>-</u>
<i>Total Department of Homeland Security</i>			<u>3,326,377</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 157,973,032</u>	<u>\$ 25,499,141</u>

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2018

State Government Grants	CSFA	CONTRACT NUMBER/ PASS-THROUGH ENTITY	EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
State Grantor/Pass-Through Grantor/Program or Cluster Title	NUMBER	IDENTIFYING NUMBER		
<i>Florida State Courts System, Office of the State Court Administrator</i>				
Florida Network of Children's Advocacy Centers				
Grant-In-Aid Appropriation 17-18	22.016	CAC26	\$ 251,539	\$ -
OSCA Grant -in-Aid 17-18	22.016	Agreement	162,565	-
Total Program			414,104	-
Post-Adjudicatory Drug Court Program				
Adult Drug Court Expansion Project	22.021	1700640	801,085	-
Total Program			801,085	-
NALTREXONE				
Naltrexone FY 17-18	22.022	Agreement	64,476	-
Naltrexone FY 18-19	22.022	Agreement	10,105	-
Total Program			74,581	-
Total Florida State Courts System, Office of the State Court Administrator			1,289,770	-
<i>Executive Office of the Governor</i>				
Emergency Management Programs				
Emergency Management Preparedness and Assistance Grant FY18	31.063	18-BG-W9-11-16-01-378	74,471	-
Emergency Management Preparedness and Assistance Grant FY19	31.063	19-BG-21-11-16-01-287	16,281	-
Total Program			90,752	-
Hurricane Loss Mitigation Program				
Residential Construction Mitigation	31.066	18-HL-AG-11-16-01-075	1,430	-
Total Program			1,430	-
Emergency Management Projects				
Hazardous Material Assistance Grant 14	31.067	14-CP-11-11-16-01-275	1,362	-
Hazardous Material Assistance Grant 18	31.067	18-CP-11-11-16-01-342	16,136	-
Total Program			17,498	-
Total Executive Office of the Governor			109,680	-
<i>Florida Department of Environmental Protection</i>				
Delegated Title V Air Pollution Control Activities				
Title V Funding for Air Pollution Control	37.043	TV001	41,148	-
Total Program			41,148	-
Total Florida Department of Environmental Protection			41,148	-
<i>Florida Housing Finance Corporation</i>				
State Housing Initiatives Partnership Program (SHIP)				
State Housing Initiatives Partnership (SHIP)	40.901	N/A	2,248,392	-
Total Program			2,248,392	-
Total Florida Housing Finance Corporation			2,248,392	-
<i>Florida Department of Legal Affairs and Attorney General</i>				
Florida Council Against Sexual Violence				
Pass-Through Florida Council Against Sexual Violence				
Sexual Battery Recovery Services 17/18	41.010	17OAG27	13,745	-
Sexual Battery Recovery Services 18/19	41.010	18OAG27	6,254	-
Total Program			19,999	-
Florida Network of Children Advocacy Centers				
Grant in Aid 18-19	41.031	18/19-GR-CAC26	65,146	-
OSCA 18-19	41.031	18/19-GR-CAC26	18,200	-
Total Program			83,346	-
Total Florida Department of Legal Affairs and Attorney General			103,345	-

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2018

State Government Grants	CSFA	CONTRACT NUMBER/ PASS-THROUGH ENTITY	EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
<u>State Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>NUMBER</u>	<u>IDENTIFYING NUMBER</u>		
<i>Florida Department of Agriculture and Consumer Services</i>				
Mosquito Control				
Mosquito Control	42.003	024760	\$ 48,156	\$ -
Total Program			48,156	-
<i>Total Florida Department of Agriculture and Consumer Services</i>			48,156	-
<i>Florida Department of State</i>				
Public Library Construction Program				
Library Bond Pompano Beach	45.020	15-PLC-01	50,000	-
Total Program			50,000	-
State Aid to Libraries				
State Aid to Libraries	45.030	18-ST-02	1,601,982	-
Total Program			1,601,982	-
General Program Support (Cultural and Museum Grants)				
General Operating Support-LAA	45.061	18.C.PS.500.208	34,561	-
General Operating Support-LAA	45.061	19.C.PS.500.621	8,696	-
Total Program			43,257	-
<i>Total Florida Department of State</i>			1,695,239	-
<i>Florida Department of Education and Commissioner of Education</i>				
<i>Marjory Stoneman Douglas High School Public Safety Act</i>				
Coach Aaron Feis Guardian Program	48.140	96F-90210-9D001	143,413	-
Total Program			143,413	-
<i>Total Florida Department of Education and Commissioner of Education</i>			143,413	-
<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	GOM27	2,917,539	-
Florida Commission for the Transportation Disadvantaged Trip and Equipment	55.001	GOX12	1,107,651	-
Total Program			4,025,190	-
Aviation Grant Programs				
FDOT HWO Security Enhancements	55.004	ARC74	19,911	-
FDOT FLL Airport Master Plan & ALP	55.004	G0329	127,304	-
FDOT HWO Master Plan	55.004	GO330	33,137	-
FDOT Emergency Generator	55.004	AR704	30,540	-
FDOT Airport Access Roadway System	55.004	GO012	234,522	-
Total Program			445,414	-
Seaport Grant Programs				
Southport Turning Notch Extension	55.005	AQV62	8,730,532	-
Berths 9 and 10 Improvements	55.005	AR538	611,923	-
USACOE Deepening & Widening of PEV	55.005	AR539	536,939	-
Total Program			9,879,394	-
Commuter Assistance Program /Ride Share Grants				
I-95 Express Service	55.007	G0E36	3,839,956	-
Total Program			3,839,956	-
County Incentive Grant Program				
CIGP - Wiles Road. SR7 to Rock Island Road	55.008	ARG-71	2,322,715	-
CIGP - Pine Island Road I-595 to Nova Drive	55.008	ARG-72	1,572,092	-
CIGP - Wiles Road Riverside Drive to Rock Island Road	55.008	G-0D28	825,455	-
CIGP - Pembroke Road from Dykes to East of Silver Shores Boulevard	55.008	G-0M01	755,453	-
CIGP - Wiles Road from University Drive to Riverside Drive	55.008	G-0O28	130,415	-
Total Program			5,606,130	-

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2018

State Government Grants	CSFA	CONTRACT NUMBER/ PASS-THROUGH ENTITY	EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
State Grantor/Pass-Through Grantor/Program or Cluster Title	NUMBER	IDENTIFYING NUMBER		
<i>Florida Department of Transportation (continued)</i>				
Public Transit Block Grant Program				
Transit Block Grant	55.010	407186-2-84-01/ARQ47	\$ 9,161,033	\$ -
Total Program			<u>9,161,033</u>	<u>-</u>
Public Transit Service Development Program				
I-595 Express Bus Service	55.012	423976-4-84-01/G0389	<u>1,940,269</u>	<u>-</u>
Total Program			<u>1,940,269</u>	<u>-</u>
Transit Corridor Development Program				
I-75 Express Bus Service	55.013	430763-4-94-01/G0611	3,669,756	-
I-95 Express Bus Purchase Phases 1 and 2	55.013	437282-1-94-01/G0027	3,671,799	-
Broward Boulevard Breeze	55.013	440262-1-84-01/G0W68	6,279	-
I-95 Express Operations and Maintenance	55.013	G0361	<u>2,545,524</u>	<u>-</u>
Total Program			<u>9,893,358</u>	<u>-</u>
Park and Ride Lot Program				
CB Smith Park and Ride - Park and Ride Lot Program	55.011	AQL95	<u>51,000</u>	<u>-</u>
Total Program			<u>51,000</u>	<u>-</u>
Transportation Regional Incentive Program				
McIntosh Road Constructions	55.026	G0G33	8,487	-
High Capacity Passenger Buses	55.026	G0O29	2,446,504	-
High Capacity Passenger Buses	55.026	G0I08	<u>1,223,252</u>	<u>-</u>
Total Program			<u>3,678,243</u>	<u>-</u>
Seaport Investment Program				
Southport Turning Notch Extension - Bond	55.034	AR858	<u>6,306,041</u>	<u>-</u>
Total Program			<u>6,306,041</u>	<u>-</u>
<i>Total Florida Department of Transportation</i>			<u>54,826,028</u>	<u>-</u>
<i>Florida Department of Children and Families</i>				
Homeless Challenge Grant				
Challenge Grant FY17-18	60.014	JP002	<u>199,182</u>	<u>191,822</u>
Total Program			<u>199,182</u>	<u>191,822</u>
Homeless Grants-in-Aid				
Unified Homeless FY17-18	60.021	JP002	99,953	-
Unified Homeless FY18-19	60.021	JP002	<u>25,735</u>	<u>-</u>
Total Program			<u>125,688</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	Agreement	<u>9,675</u>	<u>-</u>
Total Program			<u>9,675</u>	<u>-</u>
<i>Total Florida Department of Children and Families</i>			<u>334,545</u>	<u>191,822</u>
<i>Florida Department of Health</i>				
County Grant Awards				
Emergency Medical Services County Grant 16-17	64.005	C5006	75,338	-
Emergency Medical Services County Grant 17-18	64.005	C6006	<u>114,624</u>	<u>-</u>
Total Program			<u>189,962</u>	<u>-</u>
Medical Services for Abused and Neglected Children				
Child Protection Team - 17-18	64.006	CPX10	565,162	-
Child Protection Team - 18-19	64.006	CPX10	<u>214,934</u>	<u>-</u>
Total Program			<u>780,096</u>	<u>-</u>

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2018

State Government Grants	CSFA	CONTRACT NUMBER/ PASS-THROUGH ENTITY	EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
<u>State Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>NUMBER</u>	<u>IDENTIFYING NUMBER</u>		
<i>Florida Department of Health (continued)</i>				
Rape Crisis Program Trust Fund - Sexual Battery Victims' Access to Services Act				
Pass-Through Florida Council Against Sexual Violence				
Rape Crisis Program 17-18	64.061	16TFGR27	\$ 36,795	\$ -
Rape Crisis Program 18-19	64.061	16TFGR27	9,642	-
Total Program			46,437	-
Rape Crisis Center				
Pass-Through Florida Council Against Sexual Violence				
General Revenue 17-18	64.069	16TFGR27	107,914	-
General Revenue 18-19	64.069	16TFGR27	27,418	-
Total Program			135,332	-
<i>Total Florida Department of Health</i>			1,151,827	-
<i>Florida Department of Elder Affairs</i>				
Home Care for the Elderly				
Pass-Through Area-Wide Council on Aging of Broward County				
Home Care for the Elderly	65.001	JH117-15-2018	136,068	-
Home Care for the Elderly	65.001	JH118-15-2019	46,146	-
Total Program			184,214	-
Alzheimer's Respite Services				
Pass-Through Area-Wide Council on Aging of Broward County				
Alzheimer's Disease Initiative	65.004	JZ117-15-2018	744,326	-
Alzheimer's Disease Initiative	65.004	JZ118-15-2019	280,585	-
Total Program			1,024,911	-
Community Care for the Elderly				
Pass-Through Area-Wide Council on Aging of Broward County				
Community Care for the Elderly	65.010	JC117-15-2018	4,661,218	-
Community Care for the Elderly	65.010	JC118-15-2019	1,720,395	-
Total Program			6,381,613	-
<i>Total Florida Department of Elder Affairs</i>			7,588,738	-
<i>Florida Department of Law Enforcement</i>				
Statewide Criminal Analysis Laboratory System				
2017-2018 Statewide Crime Lab	71.002	CL012	489,470	-
Total Program			489,470	-
Assistance with Investigative Operations				
Electronic Surveillance Support Team Task Force	71.010	EST34	6,422	-
Electronic Surveillance Support Team Task Force	71.010	Agreement	2,432	-
Total Program			8,854	-
<i>Total Florida Department of Law Enforcement</i>			498,324	-
<i>Florida Department of Revenue</i>				
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			2,000,004	-
<i>Total Florida Department of Revenue</i>			2,000,004	-
<i>Florida Department of Highway Safety and Motor Vehicles</i>				
Child Abuse Prevention and Intervention License Plate Project				
Pass-Through Florida Network of Children's Advocacy Centers, Inc.				
Child Advocacy Trust Fund	76.067	N/A	6,415	-
Total Program			6,415	-

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2018

State Government Grants	CSFA	CONTRACT NUMBER/ PASS-THROUGH ENTITY		PASSED THROUGH TO
<u>State Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>NUMBER</u>	<u>IDENTIFYING NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
<i>Florida Department of Highway Safety and Motor Vehicles (continued)</i>				
Florida Network of Children's Advocacy Center Voluntary Contribution				
Pass-Through Florida Network of Children's Advocacy Centers, Inc.				
Stop Child Abuse License Plate & Voluntary Contribution Program	76.123	N/A	\$ 6,415	\$ -
Total Program			6,415	-
<i>Total Florida Department of Highway Safety and Motor Vehicles</i>			<u>12,830</u>	<u>-</u>
<i>Florida Fish and Wildlife Conservation Commission</i>				
Florida Boating Improvement Program				
Deerfield Beach Mooring Buoys	77.006	16053	8,750	-
Total Program			8,750	-
<i>Total Florida Fish and Wildlife Conservation Commission</i>			<u>8,750</u>	<u>-</u>
Total Expenditures of State Financial Assistance			<u>\$ 72,100,189</u>	<u>\$ 191,822</u>

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2018

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, 2018. 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 – CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBER

The program titles and CFDA numbers were obtained from the federal or pass-through grantor of the 2018 Catalog of Federal Domestic Assistance. If no CFDA number had been assigned to a program, the two-digit federal agency identifier and the federal contract number were used. When there was no federal contract number the, the word “Agreement” was used.

NOTE 4 – CATALOG OF STATE FINANCIAL ASSISTANCE (CSFA) NUMBER

The program titles and CSFA numbers were obtained from the Florida state or pass-through grantor of the 2018 Catalog of State Financial Assistance. If no CSFA number had been assigned to a program, the two-digit state agency identifier and the state contract number were used. When there was no state contract number the, the word “Agreement” was used.

BROWARD COUNTY, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2018

NOTE 5 – 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 6 – SUBRECIPIENTS

Certain program funds are passed through the County to subrecipient organizations. Subrecipients are noted on the schedule as “Passed Through to Subrecipients”.

NOTE 7 – INDIRECT COST RATE

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

NOTE 8 – 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 9 – 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>CFDA</u>	<u>CONTRACT NUMBER</u>	<u>PRIOR YEAR EXPENDITURES REPORTED IN FY18</u>
FEDERAL AWARDS			
DOT-FAA	20.106	3-12-0025-076-2015	\$ 3,698,679
DOT-FAA	20.106	3-12-0025-077-2016	2,000,000
DOT-FAA	20.106	3-12-0025-081-2017	4,379,733
DOT-FAA	20.106	3-12-0025-084-2018	4,270,183
DOT-FAA	20.106	3-12-0025-083-2018	20,402,511
DOT-FAA	20.106	3-12-0025-073-2014	1,364,221

BROWARD COUNTY, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2018

NOTE 10 – 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>CFDA</u>	<u>CONTRACT NUMBER</u>	<u>EXPENDITURES REPORTED IN PRIOR YEARS</u>	<u>ADJUSTMENT INCREASE (DECREASE)</u>	<u>PRIOR YEAR EXPENDITURES AS CORRECTED</u>
FEDERAL AWARDS					
HUD-CDBG	14.218	B-16-UC-12-0001	\$ 741,183	\$ 122,500	\$ 863,683
FDLE	16.738	2017-JAGC-BROW-1-F9-216*	66,511	(34,433)	32,078
DOJ	16.741	2015-DN-BX0-0102	317,734	(317,734)	-
DOJ	16.741	2016-DN-BX0-0102	-	317,734	317,734
DOT-FAA	20.106	3-12-0025-078-2016	119,953	94,674	214,627
FDOT	20.205	433199-1-58-01-G-0935	560,968	(64,400)	496,568
STATE FINANCIAL ASSISTANCE					
FL HOUSING	40.901	N/A	2,243,100	(122,500)	2,120,600
FDOT	55.005	AR858	29,331,096	(1,137,138)	28,193,958

*Grant number was changed from 2017-JAGC-BROW-1-F9-204 to 2017-JAGC-BROW-1-F9-216

NOTE 11 – NON-CASH EXPENDITURES

Non-cash expenditures reported on the Schedule represent the value of 13 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, 2018

Section I - Summary of Independent Auditors' Results

Financial Statements

Type of Auditors' Report Issued:

Internal control over financial reporting:

- Material weakness(es) identified?
- Significant deficiency(ies) identified?
- Noncompliance material to financial statements noted?

Unmodified Opinion

☐ Yes ☒ No
☐ Yes ☒ None Reported
☐ Yes ☒ No

Federal Awards and State Financial Assistance

Internal control over major Federal programs and State projects:

- Material weakness(es) identified?
- Significant deficiency(ies) identified that are not considered to be material weaknesses?

☐ Yes ☒ No
☐ Yes ☒ 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 ☒ No

Identification of Major Federal Programs and State Projects:

CFDA Numbers

Name of Federal Programs

Transit Cluster

20.507	Federal Transit Formula Grants
20.526	Bus and Bus Facilities Formula
20.500	Federal Transit Capital Investment Grants
20.525	State of Good Repair
93.568	Low-Income Home Energy Assistance
14.218	(CDBG)/Entitlement Grants Cluster
14.239	Home Investment Partnership Program
97.056	Port Security Grant

CSFA Numbers

Name of State Projects

55.007	Commuter Assistance Program /Ride Share Grants
55.013	Transit Corridor Development Program
55.026	Transportation Regional Incentive Program
55.034	Seaport Investment Program
73.016	Facilities for New Professional Sports
55.010	Public Transit Block Grant Program
65.010	Community Care for the Elderly

Dollar threshold used to distinguish between

Type A and Type B programs:

Federal	<u>\$3,000,000</u>
State	<u>\$2,163,000</u>

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2018

Section II - Current Year Findings - Financial Statement Audit

None

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, 2018

Section IV - Prior 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.

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.

Current Year Status

Finding has been satisfactorily addressed.

BROWARD COUNTY, FLORIDA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended September 30, 2018

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

None Reported.