

**BROWARD COUNTY, FLORIDA**  
**SINGLE AUDIT REPORT**  
**For the Year Ended September 30, 2015**

**BROWARD COUNTY, FLORIDA  
SINGLE AUDIT REPORT**

**Year Ended September 30, 2015**

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MOORE STEPHENS  
LOVELACE, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
AND CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

Honorable Board of County Commissioners  
Broward County, Florida

**Report on Compliance for Each Major Federal Program and State Project**

We have audited the compliance of Broward County, Florida (the "County") with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") *Compliance Supplement* and the requirements described in the Department of Financial Services State Projects *Compliance Supplement* that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2015. 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 the County's compliance based on our audit. 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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.550, *Rules of the Auditor General*. Those standards, OMB Circular A-133, and Chapter 10.550, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project identified in the accompanying schedule of findings and questioned costs occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Honorable Board of County Commissioners  
Broward County, Florida

### **Opinion on Each Major Federal Program and State Project**

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2015.

### **Report on Internal Control over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program or state project in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133; 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 OMB Circular A-133 and Chapter 10.550, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

*Moore Stephens Lovelace, P.A.*

**MOORE STEPHENS LOVELACE, P.A.**  
Certified Public Accountants

Orlando, Florida  
May 26, 2016



MOORE STEPHENS  
LOVELACE, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

**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, 2015, and the related notes to the Schedule.

**Management's Responsibility for the Schedule**

Management is responsible for the preparation and fair presentation of this Schedule in accordance with accounting principles generally accepted in the United States of America; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; 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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.550, *Rules of the Auditor General*. Those standards, OMB Circular A-133, and Chapter 10.550, require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free of material misstatement.

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

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

Honorable Board of County Commissioners  
Broward County, Florida

### **Opinion in Relation to the Financial Statements**

The Schedule is presented for the purpose of additional analysis, as required by OMB Circular A-133, 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, 2015, were audited by other auditors, and they have issued their report thereon dated May 11, 2016. 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 May 11, 2016, on their consideration of the County's internal control over financial reporting and on their tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of their testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide opinions on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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



**MOORE STEPHENS LOVELACE, P.A.**  
Certified Public Accountants

Orlando, Florida  
May 11, 2016

**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2015**

Federal Government Grants Federal Agency/Pass-Through Grantor/Program or Cluster Title	CFDA NUMBER	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO SUBRECIPIENT
<b><i>Department of Housing and Urban Development</i></b>				
Community Development Block Grants/Entitlement Grants				
Community Development Block Grant	14.218	B-10-UC-12-0001	\$ 5,077	\$ 5,077
Community Development Block Grant	14.218	B-11-UC-12-0001	22,107	19,067
Community Development Block Grant	14.218	B-12-UC-12-0001	398,396	349,028
Community Development Block Grant	14.218	B-13-UC-12-0001	770,468	709,527
Community Development Block Grant	14.218	B-14-UC-12-0001	1,148,160	412,981
Community Development Block Grant - Program Income	14.218	N/A	493,385	-
Neighborhood Stabilization Grant	14.218	B-08-UN-12-0002	601,469	150,999
Neighborhood Stabilization Grant- Program income	14.218	B-08-UN-12-0002	158,137	120,591
Neighborhood Stabilization Grant	14.218	B-11-UN-12-0002	245,286	106,828
Neighborhood Stabilization Grant- Program income	14.218	B-11-UN-12-0002	<u>277,268</u>	<u>272,723</u>
Total Program			<u>4,119,753</u>	<u>2,146,821</u>
Community Development Block Grants/State's Program and Non-Entitlement Grants				
Pass-Through Florida Department of Economic Opportunity				
Disaster Recovery CDBG - DRI-1	14.228	07DB-3V-11-16-01-Z08	964,224	-
Disaster Recovery CDBG - DRI-2	14.228	08DB-D3-11-16-01-A06	2,886,641	142,917
Disaster Recovery CDBG - DRI-3	14.228	10DB-K4-11-16-01-K05	<u>532,253</u>	<u>492,849</u>
Total Program			<u>4,383,118</u>	<u>635,766</u>
Emergency Solutions Grant Program				
Emergency Shelter Grant FY12	14.231	E-11-UC-12-0013	70,000	70,000
Emergency Shelter Grant FY13	14.231	E-12-UC-12-0013	25,850	-
Emergency Shelter Grant FY14	14.231	E-13-UC-12-0013	85,770	103,685
Emergency Shelter Grant FY15	14.231	E-14-UC-12-0013	<u>145,321</u>	<u>116,092</u>
Total Program			<u>326,941</u>	<u>289,777</u>
HOME Investment Partnership Program				
HOME-Program Income 11/12	14.239	M-11-DC-12-0201	211,861	19,012
HOME-Program Income 12/13	14.239	M-12-DC-12-0201	386,181	-
HOME-Program Income 13/14	14.239	M-13-DC-12-0201	114,477	75,009
HOME-Program Income 14/15	14.239	M-14-DC-12-0201	105,742	-
HOME Investment Partnership Program	14.239	M-00-UC-12-0201	163,414	-
HOME Investment Partnership Program	14.239	M-07-DC-12-0201	56,403	56,403
HOME Investment Partnership Program	14.239	M-08-DC-12-0201	205,405	89,927
HOME Investment Partnership Program	14.239	M-09-DC-12-0201	183,357	183,357
HOME Investment Partnership Program	14.239	M-10-DC-12-0201	386,484	333,017
HOME Investment Partnership Program	14.239	M-11-DC-12-0201	672,780	308,366
HOME Investment Partnership Program	14.239	M-12-DC-12-0201	987,010	620,829
HOME Investment Partnership Program	14.239	M-13-DC-12-0201	1,037,834	306,699
HOME Investment Partnership Program	14.239	M-14-DC-12-0201	<u>1,140,446</u>	<u>43,368</u>
Total Program			<u>5,651,394</u>	<u>2,035,987</u>
Continuum of Care Program				
Homeless Families - Continuum of Care Program	14.267	FL0245L4D011203	55,304	54,740
Homeless Families - Continuum of Care Program	14.267	FL0245L4D011304	186,233	186,233
Homeless Families - Continuum of Care Program	14.267	FL0248L4D011306	856,104	856,104
Homeless Families - Continuum of Care Program	14.267	FL0248L4D011407	4,968	-
Homeless Families - Continuum of Care Program	14.267	FL0249L4D011306	187,107	187,107

See notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)**  
**Year Ended September 30, 2015**

Federal Government Grants Federal Agency/Pass-Through Grantor/Program or Cluster Title	CFDA NUMBER	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO SUBRECIPIENT
<b><i>Department of Housing and Urban Development (continued)</i></b>				
Homeless Families - Continuum of Care Program	14.267	FL0251L4D011306	\$ 666,389	\$ 666,389
Homeless Families - Continuum of Care Program	14.267	FL0251L4D011407	140,944	140,944
Homeless Families - Continuum of Care Program	14.267	FL0249L4D011407	19,949	17,571
Homeless Families - Continuum of Care Program	14.267	FL0252L4D011306	294,768	294,768
Homeless Families - Continuum of Care Program	14.267	FL0253L4D011205	66,873	66,873
Homeless Families - Continuum of Care Program	14.267	FL0253L4D011306	323,724	-
Homeless Families - Continuum of Care Program	14.267	FL0254L4D011205	65,298	65,298
Homeless Families - Continuum of Care Program	14.267	FL0254L4D011306	219,757	-
Homeless Families - Continuum of Care Program	14.267	FL0257L4D011306	314,002	314,002
Homeless Families - Continuum of Care Program	14.267	FL0257L4D011407	99,414	99,414
Homeless Families - Continuum of Care Program	14.267	FL0364LD011405	104,992	-
Homeless Families - Continuum of Care Program	14.267	FL0258L4D011205	174,758	174,758
Homeless Families - Continuum of Care Program	14.267	FL0258L4D011306	771,394	771,394
Homeless Families - Continuum of Care Program	14.267	FL0364L4D011304	117,251	-
Homeless Families - Continuum of Care Program	14.267	FL0366L4D011304	186,770	186,770
Homeless Families - Continuum of Care Program	14.267	FL0366L4D011405	65,534	65,534
Homeless Families - Continuum of Care Program	14.267	FL0401L4D011202	23,674	23,674
Homeless Families - Continuum of Care Program	14.267	FL0401L4D011303	203,176	203,176
Homeless Families - Continuum of Care Program	14.267	FL0464L4D011200	232,798	232,798
Homeless Families - Continuum of Care Program	14.267	FL0464L4D011301	93,978	93,978
Homeless Families - Continuum of Care Program	14.267	FL0465L4D011200	22,031	22,031
Homeless Families - Continuum of Care Program	14.267	FL0465L4D011301	171,886	-
Homeless Families - Continuum of Care Program	14.267	FL0466L4D011200	24,929	-
Homeless Families - Continuum of Care Program	14.267	FL0477L4D011300	33,717	33,717
Homeless Families - Continuum of Care Program	14.267	FL0497L4D011300	94,773	94,773
Homeless Families - Continuum of Care Program	14.267	FL0498L4D011300	27,077	27,077
Homeless Families - Continuum of Care Program	14.267	FL0500L4D011300	83,388	-
Total Program			<u>5,932,960</u>	<u>4,879,123</u>
Fair Housing Assistance Program - State and Local				
Fair Housing Assistance Program - State and Local	14.401	FF204K154027	171,125	-
Total Program			<u>171,125</u>	<u>-</u>
Education and Outreach Initiatives				
Fair Housing Education/Outreach FY15	14.416	FH400G14014	3,148	-
Total Program			<u>3,148</u>	<u>-</u>
<b><i>Total Department of Housing and Urban Development</i></b>			<u>20,588,439</u>	<u>9,987,474</u>
<b><i>U.S. Fish and Wildlife Services</i></b>				
Federal Aid in Sportfish Restoration				
Pass-Through Florida Fish and Wildlife Conservation Commission				
Broward County Artificial Reef Construction 2015	15.605	14014	40,000	-
Total Program			<u>40,000</u>	<u>-</u>
<b><i>Total U.S. Fish and Wildlife Services</i></b>			<u>40,000</u>	<u>-</u>

See notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)**  
**Year Ended September 30, 2015**

Federal Government Grants Federal Agency/Pass-Through Grantor/Program or Cluster Title	CFDA NUMBER	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO SUBRECIPIENT
<b>Department of Justice</b>				
Missing Children's Assistance				
2012 (ICAC) - Internet Crimes Continuation	16.543	2012-MC-FX-K013	\$ 425,682	\$ -
Total Program			<u>425,682</u>	<u>-</u>
Title V_Delinquency Prevention Program				
Pass-Through Florida Department of Juvenile Justice				
DJJ Expungement Services	16.548	10077	7,856	-
Total Program			<u>7,856</u>	<u>-</u>
Crime Victim Assistance				
Pass-Through Florida Office of the Attorney General				
Crime Victim Assistance	16.575	V103-14178	61,575	-
Total Program			<u>61,575</u>	<u>-</u>
Recovery Act - Violence Against Women Formula Grants				
Pass-Through Florida Coalition Against Domestic Violence				
ARRA 2014-2015 InVest Grant Award	16.588	15-8007-LE-INV	104,592	-
Pass-Through Florida Department of Law Enforcement				
ARRA 2015-2016 InVest Grant Award	16.588	16-8007-LE-INV	34,110	-
Total Program			<u>138,702</u>	<u>-</u>
BulletProof Vest Partnership Program				
Bulletproof Vest 2012-13 BP02	16.607	2012 - BULLETPROOF	34,654	-
Total Program			<u>34,654</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	16,244	-
Total Program			<u>16,244</u>	<u>-</u>
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program				
2012 Justice Assistance Grant	16.738	2012-DJ-BX-0035	138,200	-
2013 Justice Assistance Grant	16.738	2013-DJ-BX-0369	144,155	-
2014 Justice Assistance Grant	16.738	2014-DJ-BX-0394	371,145	-
Sub Total Direct Program			<u>653,500</u>	<u>-</u>
Pass-Through Florida Department of Law Enforcement				
Edward Byrne Justice Assistance Grant 14	16.738	2014-JAGC-BROW-1-E5-168	2,260	2,260
Edward Byrne Justice Assistance Grant 14	16.738	2014-JAGC-BROW-2-E5-125	22,191	22,191
Edward Byrne Justice Assistance Grant 14	16.738	2014-JAGC-BROW-3-E5-170	3,210	3,210
Edward Byrne Justice Assistance Grant 14	16.738	2014-JAGC-BROW-4-E5-169	18,418	18,418
Edward Byrne Justice Assistance Grant 14	16.738	2014-JAGC-BROW-5-E5-126	9,838	9,838
Edward Byrne Justice Assistance Grant 14	16.738	2014-JAGC-BROW-6-E5-183	13,944	13,944
Edward Byrne Justice Assistance Grant 15	16.738	2015-JAGC-BROW-1-R3-202	18,794	18,794
Edward Byrne Justice Assistance Grant 15	16.738	2015-JAGC-BROW-2-R3-138	77,710	77,710
Edward Byrne Justice Assistance Grant 15	16.738	2015-JAGC-BROW-3-R3-159	48,215	48,215
Edward Byrne Justice Assistance Grant 15	16.738	2015-JAGC-BROW-4-R3-168	36,614	36,614
Edward Byrne Justice Assistance Grant 15	16.738	2015-JAGC-BROW-5-R3-203	24,234	24,234
Edward Byrne Justice Assistance Grant 15	16.738	2015-JAGC-BROW-6-R3-207	33,684	33,684
Sub Total Indirect Program			<u>309,112</u>	<u>309,112</u>
Total JAG Program Cluster			<u>962,612</u>	<u>309,112</u>

See notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)**  
**Year Ended September 30, 2015**

Federal Government Grants Federal Agency/Pass-Through Grantor/Program or Cluster Title	CFDA NUMBER	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO SUBRECIPIENT
<b>Department of Justice (continued)</b>				
Forensic DNA Backlog Reduction Program				
2012 Forensic DNA Backlog Reduction Program	16.741	2012-DN-BX-0065	\$ 99,173	\$ -
2013 Forensic DNA Backlog Reduction Program	16.741	2013-DN-BX-0092	467,082	-
2014 Forensic DNA Backlog Reduction Program	16.741	2014-DN-BX-0025	151,708	-
Total Program			<u>717,963</u>	<u>-</u>
Paul Coverdell Forensic Sciences Improvement Grant Program				
Pass-Through Florida Department of Law Enforcement				
2013 Paul Coverdell Forensic Science	16.742	2013-CD-BX-0018	10,498	-
2014 Paul Coverdell Forensic Science	16.742	2014-CD-BX-0054	41,033	-
Total Program			<u>51,531</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	3-FTLA-FL-SA14	7,387	-
Total Program			<u>7,387</u>	<u>-</u>
Equitable Sharing Program				
Equitable Sharing Program	16.922	N/A	1,014,408	344,144
Sub Total Direct Program			<u>1,014,408</u>	<u>344,144</u>
Pass-Through Monroe County, Florida				
Equitable Sharing Program	16.922	2012-HIDTA-SFLEAFF	2,022	-
Sub Total Indirect Program			<u>2,022</u>	<u>-</u>
Total Program			<u>1,016,430</u>	<u>344,144</u>
<b>Total Department of Justice</b>			<u>3,440,636</u>	<u>653,256</u>
<b>Department of Transportation</b>				
Airport Improvement Program				
FAA Implement Noise Mitigation	20.106	3-12-0025-064-2010	3,663,346	-
FAA Implement Noise Mitigation	20.106	3-12-0025-067-2011	19,997,972	-
FAA Implement Noise Mitigation	20.106	3-12-0025-069-2012	3,222,317	-
FAA EXTEND RUNWAY 9R-27L - LOI#4	20.106	3-12-0025-072-2014	2,399,555	-
FAA EXTEND RUNWAY 9R-27L - LOI#5	20.106	3-12-0025-074-2015	21,606,182	-
FAA Rehab 9R/27L (Markings) Install Airfield Guidance Signs	20.106	3-12-0029-008-2012	48,001	-
FAA Rehab SE Apron	20.106	3-12-0029-009-2014	326,718	-
Total Program			<u>51,264,091</u>	<u>-</u>
Highway Planning and Construction				
Pass-Through University of South Florida				
High Visibility Enforcement Program	20.205	BDV25	115,273	-
Pass-Through Florida Highway Administration				
Greenways-C14 Canal Cypress Creek Lyons Road	20.205	427960-1-58-01 ARB-72	281,986	-
Total Program			<u>397,259</u>	<u>-</u>

See notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)**  
**Year Ended September 30, 2015**

Federal Government Grants Federal Agency/Pass-Through Grantor/Program or Cluster Title	CFDA NUMBER	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO SUBRECIPIENT
<b>Department of Transportation (continued)</b>				
Federal Transit Cluster				
Federal Transit Capital Investment Grants				
FTA Capital Assistance - Ravenswood Facility Rehab	20.500	FL-03-0336-00	\$ 1,166,133	\$ -
FTA Capital Assistance - Ravenswood Facility Rehab	20.500	FL-04-0086-01	7,802,500	-
FTA Capital Assistance - Asset Management State	20.500	FL-04-0131-00	402,756	-
FTA Capital Assistance - Broward Blvd. Livability	20.500	FL-04-0149-01	621,803	-
FTA Capital Assistance - Infrastructure Stop/Shelter	20.500	FL-04-0159-00	38,317	-
FTA Capital Assistance - Tamarac Shelters	20.500	FL-04-0177-00	355,680	-
FTA Capital Assistance - Hard drives for onboard camera system	20.500	FL-05-0117-00	19,616	-
FTA Capital Assistance - DDA Streetscape HPP	20.500	FL-55-0004-00	114,854	-
Total Program			<u>10,521,659</u>	<u>-</u>
Federal Transit Formula Grants				
FTA Formula-Capital Projects - FY 2010	20.507	FL-90-X736-00	3,215,369	-
FTA Formula-Capital Projects - FY 2011	20.507	FL-90-X836-00	9,539,616	-
FTA Formula-Capital Projects - FY 2012	20.507	FL-90-X837-00	1,528,291	-
FTA Formula-Capital Projects - FY 2013	20.507	FL-90-X835-00	8,607,525	-
FTA Formula-Capital Projects - FY 2014	20.507	FL-90-X844-00	18,103,135	-
FTA Formula-Capital Projects - FY 2015	20.507	FL-90-X870-00	105,000	-
FTA Formula-MPO Stop/Shelter Enhancements	20.507	FL-95-X028-00	639,896	-
FTA Formula-FTA Lauderdale Lakes Shelters	20.507	FL-95-X045-00	46,700	-
FTA Formula-West Park Shelters and Enhancements	20.507	FL-95-X046-00	20,313	-
FTA Formula-Lauderhill Signature Shelters	20.507	FL-95-X049-00	47,579	-
ARRA - FTA Construction, Technology and Stop Enhancement	20.507	FL-96-X001-01	11,090,395	-
Total Program			<u>52,943,819</u>	<u>-</u>
Total Federal Transit Cluster Program			<u>63,465,478</u>	<u>-</u>
Public Transportation Research				
Public Transportation Research - DDA Real Time ITS Deployment	20.514	FL-26-0016-00	245,445	-
Total Program			<u>245,445</u>	<u>-</u>
Alternatives Analysis				
Bus Rapid Transit Improvements	20.522	FL-39-0008-00	416,172	-
Total Program			<u>416,172</u>	<u>-</u>
Highway Safety Cluster				
State and Community Highway Safety				
Broward Motorcycle Safety Enforcement Program	20.600	MC-15-10-07 ARP96	63,018	-
Broward Grand Drivers 65+ Program	20.600	CP-15-04-14 / ARQ29	31,199	-
Total Program			<u>94,217</u>	<u>-</u>
National Priority Safety Program				
Pass-Through Florida Department of Transportation				
Broward DUI Enforcement	20.616	M5HVE-15-06-17	43,347	-
Total Program			<u>43,347</u>	<u>-</u>
Total Highway Safety Cluster Program			<u>137,564</u>	<u>-</u>
<b>Total Department of Transportation</b>			<u>115,926,009</u>	<u>-</u>

See notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)**  
**Year Ended September 30, 2015**

Federal Government Grants Federal Agency/Pass-Through Grantor/Program or Cluster Title	CFDA NUMBER	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO SUBRECIPIENT
<b>Department of the Treasury</b>				
Equitable Sharing Program	21.UNKNOWN	N/A	\$ 1,600,792	\$ 604,131
Total Program			<u>1,600,792</u>	<u>604,131</u>
<b>Total Department of the Treasury</b>			<u>1,600,792</u>	<u>604,131</u>
<b>National Endowment for the Arts</b>				
Promotion of the Arts - Grants to Organizations and Individuals				
Art Works - BAJA	45.024	14-6200-7006	8,868	-
Total Program			<u>8,868</u>	<u>-</u>
<b>Total National Endowment for the Arts</b>			<u>8,868</u>	<u>-</u>
<b>Institute of Museum and Library Services</b>				
Grants to States				
Pass-Through Florida Department of State, Division of Library and Information Services				
Get Ready! Your Child's First Teacher...You.	45.310	14-LSTA-B-01	88,366	-
Total Program			<u>88,366</u>	<u>-</u>
<b>Total Institute of Museum and Library Services</b>			<u>88,366</u>	<u>-</u>
<b>Environmental Protection Agency</b>				
Air Pollution Control Program Support				
EPA 105 Air Pollution Control	66.001	A-00402610	275,266	-
Total Program			<u>275,266</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-96495808-8	46,004	-
Particulate Matter 2.5 Ambient Air Monitoring Network	66.034	PM-96495815	60,631	-
Broward County Near Road Monitoring Pilot	66.034	95477211	119,756	-
Community Scale Air Toxics Ambient Monitoring	66.034	95491812	9,606	-
Total Program			<u>235,997</u>	<u>-</u>
<b>Total Environmental Protection Agency</b>			<u>511,263</u>	<u>-</u>
<b>Department of Energy</b>				
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance (EERE)				
Rooftop Solar Challenge Grant	81.117	DE-EE0006309	322,827	220,627
Total Program			<u>322,827</u>	<u>220,627</u>
<b>Total Department of Energy</b>			<u>322,827</u>	<u>220,627</u>
<b>U.S. Election Assistance Commission</b>				
Help America Vote Act Requirements Payments				
Pass-Through Florida Department of State, Division of Elections				
HAVA- Federal Election Activities Grant XI	90.401	Memorandum of Agreement	36,004	-
HAVA- Federal Election Activities Grant XII	90.401	Memorandum of Agreement	175,155	-
HAVA- Federal Election Activities Grant XIII	90.401	Memorandum of Agreement	4,165	-
Total Program			<u>215,324</u>	<u>-</u>
<b>Total U.S. Election Assistance Commission</b>			<u>215,324</u>	<u>-</u>

See notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)**  
**Year Ended September 30, 2015**

Federal Government Grants Federal Agency/Pass-Through Grantor/Program or Cluster Title	CFDA NUMBER	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO SUBRECIPIENT
<b>Department of Health and Human Services</b>				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)				
Pass-Through Broward Behavioral Health Coalition				
One Community Partnership Expansion Project - OCP2	93.104	1U79SM061621-01	\$ 631,938	\$ 567,395
Total Program			<u>631,938</u>	<u>567,395</u>
Partnerships to Improve Community Health				
Pass-Through Broward Regional Health Planning Council				
Partnerships to Improve Community Health (PICH)	93.331	1U58DP005790-01	28,098	-
Total Program			<u>28,098</u>	<u>-</u>
Temporary Assistance for Needy Families				
Pass-Through Florida Department of Children and Families				
Child Protective Investigations	93.558	JJZ03	2,775,289	-
Pass-Through Broward Behavioral Health Coalition				
Substance Abuse FY 15	93.558	34346	50,593	-
Substance Abuse FY 16	93.558	34346-15	14,095	-
Total Program			<u>2,839,977</u>	<u>-</u>
Low-Income Home Energy Assistance				
Pass-Through State of Florida, Department of Economic Opportunity				
Low-Income Home Energy Assistance Program	93.568	14EA-0F-11-16-01-004	2,465,632	-
Low-Income Home Energy Assistance Program	93.568	15EA-0F-11-16-01-004	2,298,419	-
Total Program			<u>4,764,051</u>	<u>-</u>
Community Services Block Grant				
Pass-Through State of Florida, Department of Economic Opportunity				
FTA Operating Assistance	93.569	15SB-0D-11-16-01-003	1,144,413	-
Total Program			<u>1,144,413</u>	<u>-</u>
Child Care and Development Fund (CCDF)				
Child Care and Development Block Grant				
Pass-Through Florida Department of Children and Families				
Child Care Licensing and Enforcement	93.575	JC205	217,119	-
Total Program			<u>217,119</u>	<u>-</u>
Assets for Independence Demonstration Program				
Assets for Independence 2012-2017	93.602	90EI0792	58,561	10,023
Assets for Independence 2012-2017 - Program Income	93.602	N/A	165	-
Assets for Independence 2014-2019	93.602	90EI0876	1,294	578
Total Program			<u>60,020</u>	<u>10,601</u>
Foster Care_ Title IV-E				
Pass-Through U.S. Dept of Health and Human Services				
Child Protective Investigations FY 15/16 BP06	93.658	JJZ03	62,665	-
Total Program			<u>62,665</u>	<u>-</u>

See notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)**  
**Year Ended September 30, 2015**

Federal Government Grants Federal Agency/Pass-Through Grantor/Program or Cluster Title	CFDA NUMBER	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO SUBRECIPIENT
<b>Department of Health and Human Services (continued)</b>				
Social Services Block Grant				
Pass-Through Florida Department of Children and Families				
Child Protective Investigations FY 15/16 BP06	93.667	JJZ03	\$ 2,088,424	\$ -
Child Care Licensing and Enforcement	93.667	JC205	92,818	-
Pass-Through Florida Department of Health				
Social Services Block Grant	93.667	CPS10	484,145	-
Total Program			<u>2,665,387</u>	<u>-</u>
HIV Emergency Relief Project Grants				
Ryan White HIV Emergency Relief Grant 14/15	93.914	H89HA00002-24	9,457,630	8,833,974
Ryan White HIV Emergency Relief Grant 15/16	93.914	H89HA00002-25	7,224,153	6,511,544
Total Program			<u>16,681,783</u>	<u>15,345,518</u>
HIV Care Formula Grants				
Pass-Through State of Florida Department of Health				
HIV - Substance Abuse Grant - FY14	93.917	BW357 R1	78,078	-
HIV - Substance Abuse Grant - FY15	93.917	BW357 R2	39,662	-
Total Program			<u>117,740</u>	<u>-</u>
Block Grants for Community Mental Health Services				
Pass-Through Broward Behavioral Health Coalition				
Behavioral Health and Substance Abuse	93.958	34345	22,098	-
Behavioral Health and Substance Abuse	93.958	34345-15	7,484	-
JAC-Assessments	93.958	34352	21,021	-
DCF Assessments	93.958	34352-15	5,992	-
Total Program			<u>56,595</u>	<u>-</u>
Block Grants for Prevention and Treatment of Substance Abuse				
Pass-Through United Way of Broward County				
Partnership for a Healthy and Drug Free Broward	93.959	JD260-15	41,187	-
Pass-Through Broward Behavioral Health Coalition				
Behavioral Health and Substance Abuse	93.959	34345	76,723	-
Behavioral Health and Substance Abuse	93.959	34345-15	33,392	-
DCF-Assessments	93.959	34352	236,574	-
JAC-Assessments	93.959	34352-15	57,026	-
Substance Abuse FY 15	93.959	34346	1,099,557	-
Substance Abuse FY 16	93.959	34346-15	306,335	-
Total Program			<u>1,850,794</u>	<u>-</u>
<b>Total Department of Health and Human Services</b>			<u>31,120,580</u>	<u>15,923,514</u>
<b>Executive Office of the President-ONDCP</b>				
High Intensity Drug Trafficking Areas Program				
HIDTA - Broward County Drug Task Force 2012	95.001	G12MI0003A	170	-
HIDTA - Broward County Drug Task Force 2013	95.001	G13MI0003A	102,503	-
HIDTA - Broward County Drug Task Force 2014	95.001	G14MI0003A	354,726	-
HIDTA - Broward County Drug Task Force 2015	95.001	G15MI0003A	255,553	-
Total Program			<u>712,952</u>	<u>-</u>
<b>Total Executive Office of the President ONDCP</b>			<u>712,952</u>	<u>-</u>

See notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)**  
**Year Ended September 30, 2015**

Federal Government Grants Federal Agency/Pass-Through Grantor/Program or Cluster Title	CFDA NUMBER	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO SUBRECIPIENT
<b>Department of Homeland Security</b>				
Emergency Food and Shelter National Board Program				
Emergency Food and Shelter Program Phase 32	97.024	32-1570-00-002	\$ 91,417	\$ -
Total Program			<u>91,417</u>	<u>-</u>
Hazard Mitigation Grant				
Pass-Through Florida Division of Emergency Management				
Hazard Mitigation - Judicial Complex	97.039	09HM-37-11-16-01-027	26,433	-
Hazard Mitigation - Public Safety Building	97.039	09HM-37-11-16-01-069	2,432,308	-
Hazard Mitigation - Main Library	97.039	09HM-37-11-16-01-072	136,935	-
Total Program			<u>2,595,676</u>	<u>-</u>
Emergency Management Performance Grants				
Pass-Through Florida Division of Emergency Management				
Emergency Management Performance Grant (EMPG FY15)	97.042	15-FG-40-11-16-01-073	273,150	-
Emergency Management Performance Grant (EMPG FY16)	97.042	16-FG-5A-11-16-01-073	68,046	-
Total Program			<u>341,196</u>	<u>-</u>
Assistance to Firefighters Grant				
Pass-Through Florida Division of Emergency Management				
2011 S.A.F.E.R.	97.044	EMW-2011-FH-00005	2,131,012	-
2013 S.A.F.E.R.	97.044	EMW-2013-FO-00198	184,612	-
Total Program			<u>2,315,624</u>	<u>-</u>
Port Security Grant Program				
2013 Port Security Grant	97.056	EMW-2013-PU-00526	602,007	-
2013 Port Security Grant	97.056	EMW-2013-PU-00432-501	190,744	-
Total Program			<u>792,751</u>	<u>-</u>
Homeland Security Grant Program				
Pass-Through City of Miami				
Urban Area Security Initiative 2013	97.067	14DS-L2-11-23-02-413	65,199	-
Urban Area Security Initiative 2014	97.067	15DS-P8-11-23-02-453	56,391	-
Pass-Through Florida Department of Community Affairs/DEM				
Oper. Stonegarden 2012 - Border Security Issue 29	97.067	14DS-C8-11-16-23-471	4,018	-
2013 Homeland Security Grant - Issue 4	97.067	14DS-L5-11-16-23-344	11,006	-
2013 Homeland Security Grant - Issue 11 & 12	97.067	14DS-L5-11-16-23-344	12,673	-
Oper. Stonegarden 2013 - Border Security Issue 36	97.067	15DS-L3-11-16-23-308	117,804	-
Homeland Security Grant Program (SHSGP) 13	97.067	14DS-L5-11-16-01-289	39,286	-
Homeland Security Grant Program (SHSGP) 14	97.067	15DS-P4-11-16-01-399	29,931	-
Total Program			<u>336,308</u>	<u>-</u>
Homeland Security BioWatch Program				
Biowatch Program Field Operations and Sample Collection Activities	97.091	2006-ST-091-000015-09	269,703	-
Biowatch Program Field Operations and Sample Collection Activities	97.091	2006-ST-091-000015-10	75,146	-
Total Program			<u>344,849</u>	<u>-</u>
			<u>6,817,821</u>	<u>-</u>
			<u>\$ 181,393,877</u>	<u>\$ 27,389,002</u>

See notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)**  
**Year Ended September 30, 2015**

State Government Grants State Agency/Pass-Through Grantor/Program or Cluster Title	CSFA NUMBER	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO SUBRECIPIENT
<b>Florida State Courts System, Office of the State Court Administrator</b>				
Florida Network of Children Advocacy Centers				
Grant-In-Aid Appropriation	22.016	N/A	\$ 133,382	\$ -
Total Program			<u>133,382</u>	<u>-</u>
Post-Adjudicatory Drug Court Program				
Adult Drug Court Expansion Project - BP06	22.021	170053V	548,382	-
Adult Drug Court Expansion Project	22.021	1700640	192,427	-
Total Program			<u>740,809</u>	<u>-</u>
<b>Total Florida State Courts System, Office of the State Court Administrator</b>			<u>874,191</u>	<u>-</u>
<b>Florida Division of Emergency Management</b>				
Emergency Management Programs				
Emergency Management Preparedness and Assistance Grant FY15	31.063	15-BG-83-11-16-01-006	92,193	-
Emergency Management Preparedness and Assistance Grant FY16	31.063	16-BG-83-11-16-01-006	15,438	-
Total Program			<u>107,631</u>	<u>-</u>
Emergency Management Projects				
Hazardous Material Assistance Grant 12	31.067	12-CP-03-11-16-01-182	3,587	-
Hazardous Material Assistance Grant 13	31.067	13-CP-11-11-16-01-207	10,775	-
Hazardous Material Assistance Grant 15	31.067	15-CP-11-11-16-01-208	19,425	-
Total Program			<u>33,787</u>	<u>-</u>
<b>Total Florida Division of Emergency Management</b>			<u>141,418</u>	<u>-</u>
<b>Florida Department of Environmental Protection</b>				
Beach Management Funding Assistance Program				
Beach Renourishment Segment II	37.003	11B02	27,839	-
Port Everglades Inlet Management Plan	37.003	14B01	223,522	-
Beach Renourishment Segment II	37.003	14B02	283,795	-
Total Program			<u>535,156</u>	<u>-</u>
Local Government Cleanup Contracting				
Petroleum Cleanup Task 6	37.024	S0479	526,700	-
Petroleum Cleanup Task 7	37.024	S0479	183,713	-
Total Program			<u>710,413</u>	<u>-</u>
Delegated Title V Air Pollution Control Activities				
Title V Funding for Air Pollution Control	37.043	S0699	31,967	-
Title V Funding for Air Pollution Control	37.043	S0824	16,472	-
Total Program			<u>48,439</u>	<u>-</u>
<b>Total Florida Department of Environmental Protection</b>			<u>1,294,008</u>	<u>-</u>
<b>Florida Department of Legal Affairs and Attorney General</b>				
Florida Council Against Sexual Violence				
Pass-Through Florida Council Against Sexual Violence				
Sexual Battery Recovery Services	41.010	140AG27	25,365	-
Total Program			<u>25,365</u>	<u>-</u>
<b>Total Florida Department of Legal Affairs and Attorney General</b>			<u>25,365</u>	<u>-</u>

See notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)**  
**Year Ended September 30, 2015**

State Government Grants State Agency/Pass-Through Grantor/Program or Cluster Title	CSFA NUMBER	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO SUBRECIPIENT
<b>Florida Department of Agriculture and Consumer Services</b>				
Mosquito Control				
Mosquito Control	42.003	021291	\$ 42,905	\$ -
Total Program			<u>42,905</u>	<u>-</u>
Natural Gas Fuel Fleet Vehicle Rebate Program	42.029	Award	<u>238,000</u>	<u>-</u>
Total Program			<u>238,000</u>	<u>-</u>
<b>Total Florida Department of Agriculture     and Consumer Services</b>			<u>280,905</u>	<u>-</u>
<b>Florida Department of State</b>				
State Aid To Libraries				
State Aid To Libraries	45.030	15-ST-02	<u>2,213,878</u>	<u>-</u>
Total Program			<u>2,213,878</u>	<u>-</u>
<b>Total Florida Department of State</b>			<u>2,213,878</u>	<u>-</u>
<b>Florida Housing Finance Corporation</b>				
State Housing Initiative Program				
State Housing Initiatives Partnership (SHIP)	52.901	N/A	<u>578,542</u>	<u>-</u>
Total Program			<u>578,542</u>	<u>-</u>
<b>Total Florida Housing Finance Corporation</b>			<u>578,542</u>	<u>-</u>
<b>Florida Department of Transportation</b>				
Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program				
Florida Commission for the Transportation Disadvantaged Trip and Equipment	55.001	432027-1 / ARF09	1,731,868	-
Florida Commission for the Transportation Disadvantaged Trip and Equipment	55.001	432027-1 / GO128	<u>608,671</u>	<u>-</u>
Total Program			<u>2,340,539</u>	<u>-</u>
Aviation Development Grants				
FDOT Runway 9R/27L Extension	55.004	AP652 407704-1-94-01	12,052,365	-
FDOT Overlay Taxiway N, Connectors	55.004	AQ792 418272-1-94-01	62,213	-
FDOT Wayfinding Signage @ North Perry Airport	55.004	AQJ38 427905-1-94-01	223,862	-
FDOT Rehabilitate Taxiway P	55.004	AR052 (25768-1-94-01	11,423	-
FDOT Backup Generator	55.004	AR704 433156-1-94-01	1,103	-
FDOT Business Plan HWO	55.004	AR705 434537-1-94-01	65,827	-
FDOT Rehab SE Apron	55.004	ARB85 434539-1-94-01	18,151	-
FDOT Security Enhancements	55.004	ARC74 434540-1-94-01	<u>12,698</u>	<u>-</u>
Total Program			<u>12,447,642</u>	<u>-</u>
Seaport Grants				
Southport Turning Notch Extension	55.005	FM# 430596 / AQV62	599,980	-
Southport Turning Notch Extension	55.005	FM# 430596 / AR858	<u>9,860,348</u>	<u>-</u>
Total Program			<u>10,460,328</u>	<u>-</u>

See notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)**  
**Year Ended September 30, 2015**

State Government Grants State Agency/Pass-Through Grantor/Program or Cluster Title	CSFA NUMBER	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO SUBRECIPIENT
<b>Florida Department of Transportation (continued)</b>				
County Incentive Grant Program				
CIGP-Pine Island Road I-595 to Nova Drive	55.008	ARG-72	\$ 14,963	\$ -
CIGP-Project 5255 - Pembroke Road, from Silver Shores Blvd to 145th Ave	55.008	APY-44	4,269,964	-
Total Program			<u>4,284,927</u>	<u>-</u>
Public Transit Block Grant Program				
Transit Block Grant	55.010	407186-1-84-02 / ARQ47	8,872,251	-
Total Program			<u>8,872,251</u>	<u>-</u>
Public Transit Service Development Program				
I-595 Express Bus Service	55.012	GO389	149,901	-
Total Program			<u>149,901</u>	<u>-</u>
Transit Corridor Program				
I-595 Express Bus Service	55.013	423976-1-94-01 / APO53	2,594,600	-
I-95 Express Bus Service - Operations and Maintenance	55.013	424219-1-84-01 / APR99	2,085,507	-
Cypress Creek Tri-Rail Bus Route 16/60	55.013	430247-1-84-01 / AQL36	25,569	-
Cypress Creek Tri-Rail Bus Route 16/60	55.013	430247-1-84-01 / AQL37	383,294	-
Total Program			<u>5,088,970</u>	<u>-</u>
Intermodal Development Program				
Bus Bench	55.014	414043-1-94-02 / AQA34	15,538	-
I-95 Express Bus Service - CAPITAL	55.014	423393-1-94-01 / AR230	1,982,555	-
I-95 Express Operations and Maintenance	55.014	42421928401-42421938401 / GO361	165,141	-
CB Smith Park and Ride - Park and Ride Lot Program	55.014	430295-1-94-01 / AQL95	61,200	-
Total Program			<u>2,224,434</u>	<u>-</u>
Transportation Regional Incentive Program (TRIP)				
TRIP-Palm Avenue from Stirling Road to Griffin Road	55.026	424139-1-58-01 / APD-79	75,362	-
Total Program			<u>75,362</u>	<u>-</u>
<b>Total Florida Department of Transportation</b>			<u>45,944,354</u>	<u>-</u>
<b>Florida Department of Children and Families</b>				
Community Forensic Beds and Competency Restoration Training				
Pass-Through Broward Behavioral Health Coalition (BBHC)				
Behavioral Health and Substance Abuse	60.114	34345	495	-
Behavioral Health and Substance Abuse	60.114	34345-15	495	-
Total Program			<u>990</u>	<u>-</u>
Homeless Grant-in-Aid Project				
State Coalition Grant FY14/15	60.UNKNOWN	JP001	71,429	-
State Coalition Grant FY15/16	60.UNKNOWN	JP001	14,026	-
State Coalition Grant FY14/15	60.UNKNOWN	LPZ15	33,571	-
Total Program			<u>119,026</u>	<u>-</u>
<b>Total Florida Department of Children and Families</b>			<u>120,016</u>	<u>-</u>

See notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)**  
**Year Ended September 30, 2015**

State Government Grants State Agency/Pass-Through Grantor/Program or Cluster Title	CSFA NUMBER	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO SUBRECIPIENT
<b>Florida Department of Health</b>				
County Grant Awards				
Emergency Medical Services County Grant 11/12	64.005	C0006	\$ 13,465	\$ -
Emergency Medical Services County Grant 13/14	64.005	C2006	8,860	-
Emergency Medical Services County Grant 14/15	64.005	C3006	<u>80,126</u>	<u>-</u>
Total Program			<u>102,451</u>	<u>-</u>
Medical Services for Abused and Neglected Children				
Child Protection Team - Sexual Assault	64.006	CPS10	<u>514,103</u>	<u>-</u>
Total Program			<u>514,103</u>	<u>-</u>
Rape Crisis Program Trust Fund - Sexual Battery Victims' Access To Services Act				
Pass-Through Florida Council Against Sexual Violence				
Sexual Battery Recovery Services 14/15	64.061	13RCP27	<u>48,021</u>	<u>-</u>
Total Program			<u>48,021</u>	<u>-</u>
Rape Crisis Center				
Pass-Through Florida Council Against Sexual Violence				
General Revenue	64.069	13GR27	<u>109,864</u>	<u>-</u>
Total Program			<u>109,864</u>	<u>-</u>
<b>Total Florida Department of Health</b>			<u>774,439</u>	<u>-</u>
<b>Florida Department of Elder Affairs</b>				
Home Care for the Elderly				
Pass-Through Area-Wide Council on Aging of Broward County				
Home Care for the Elderly	65.001	JH114-15-2015	72,802	-
Home Care for the Elderly	65.001	JH115-15-2016	<u>70,446</u>	<u>-</u>
Total Program			<u>143,248</u>	<u>-</u>
Alzheimer's Disease Initiative				
Pass-Through Area-Wide Council on Aging of Broward County				
Alzheimer's Disease Initiative	65.004	JZ115-15-2016	<u>69,107</u>	<u>-</u>
Total Program			<u>69,107</u>	<u>-</u>
Community Care for the Elderly (CCE)				
Pass-Through Area-Wide Council on Aging of Broward County				
Community Care for the Elderly	65.010	JC114-15-2015	4,232,460	-
Community Care for the Elderly	65.010	JC115-15-2016	<u>1,542,771</u>	<u>-</u>
Total Program			<u>5,775,231</u>	<u>-</u>
<b>Total Florida Department of Elder Affairs</b>			<u>5,987,586</u>	<u>-</u>

See notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)**  
**Year Ended September 30, 2015**

State Government Grants State Agency/Pass-Through Grantor/Program or Cluster Title	CSFA NUMBER	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO SUBRECIPIENT
<b>Florida Department of Law Enforcement</b>				
Statewide Criminal Analysis Laboratory System				
Statewide Criminal Analysis Laboratory - BP01	71.002	FCLC DUI	\$ 4,910	\$ -
Statewide Criminal Analysis Laboratory	71.002	CL13A	53,000	-
2014-2015 Statewide Crime Lab	71.002	D0096	464,724	-
Total Program			<u>522,634</u>	<u>-</u>
Active Enforcement Response Team				
2014-15 V.I.P.E.R.	71.012	G2014-02	96,490	-
Total Program			<u>96,490</u>	<u>-</u>
<b>Total Florida Department of Law Enforcement</b>			<u>619,124</u>	<u>-</u>
<b>Florida Department of Revenue</b>				
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>
<b>Total Florida Department of Revenue</b>			<u>2,000,004</u>	<u>-</u>
<b>Florida Department of Highway Safety and Motor Vehicles</b>				
Florida Arts License Plates Project				
Specialty License Plate	76.041	N/A	11,570	-
Total Program			<u>11,570</u>	<u>-</u>
Child Abuse Prevention License Plate Project				
Pass-Through Florida Network for Children's Advocacy Centers, Inc.				
Child Advocacy Trust Fund	76.067	N/A	6,933	-
Total Program			<u>6,933</u>	<u>-</u>
Florida Network of Children's Advocacy Center Voluntary Contribution				
Pass-Through Florida Network for Children's Advocacy Centers, Inc.				
Stop Child Abuse License Plate & Voluntary Contribution Program	76.123	N/A	4,570	-
Total Program			<u>4,570</u>	<u>-</u>
<b>Total Florida Department of Highway Safety and Motor Vehicles</b>			<u>23,073</u>	<u>-</u>
<b>Florida Fish and Wildlife Conservation Commission</b>				
Florida Artificial Reef Program				
Broward County Artificial Reef Construction 2015	77.007	14014	20,000	-
Total Program			<u>20,000</u>	<u>-</u>
<b>Total Florida Fish and Wildlife Conservation Commission</b>			<u>20,000</u>	<u>-</u>
<b>Total Expenditures of State Financial Assistance</b>			<u>\$ 60,896,903</u>	<u>\$ -</u>

See notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2015**

**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, 2015. 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; 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.

**BROWARD COUNTY, FLORIDA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE (Continued)**  
**Year Ended September 30, 2015**

**NOTE 4 – STATE AND COUNTY MATCHING**

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

<u>AGENCY</u>	<u>CFDA</u>	<u>CONTRACT NUMBER</u>	<u>STATE MATCH EXPENDITURES</u>	<u>LOCAL MATCH EXPENDITURES</u>
<b><u>FEDERAL AWARDS</u></b>				
HUD	14.239	M-07-DC-12-0201	\$ -	\$ 16,419
HUD	14.239	M-11-DC-12-0201	-	333
HUD	14.239	M-12-DC-12-0201	-	39,819
HUD	14.239	M-13-DC-12-0201	-	19,871
HUD	14.239	M-14-UC-12-0201	-	114,720
HUD	14.267	FL0464L4D011200	-	34,434
HUD	14.267	FL0465L4D011200	-	3,501
HUD	14.267	FL0466L4D011200	-	4,999
HUD	14.267	FL0245L4D011203	-	5,351
HUD	14.267	FL0254L4D011205	-	9,478
HUD	14.267	FL0500L4D011300	-	40,000
HUD	14.267	FL0465L4D011301	-	37,675
HUD	14.267	FL0253L4D011306	-	102,172
HUD	14.267	FL0254L4D011306	-	25,704
HUD	14.267	FL0364L4D011405	-	37,898
HUD	14.416	FH400G14014	-	491
DOJ	16.575	V103-14178	-	16,229
DOT-FAA	20.106	3-12-0025-067-2011	-	1,622,059
DOT-FAA	20.106	3-12-0025-069-2012	-	798,924
DOT-FAA	20.106	3-12-0025-072-2014	-	11,677,641
DOT-FAA	20.106	3-12-0025-074-2015	-	11,677,641
DOT-FAA	20.106	3-12-0029-008-2012	-	2,253
DOT-FAA	20.106	3-12-0029-009-2014	-	18,151
DOT-FTA	20.500	FL-04-0177-00	-	88,920
DOT-FTA	20.507	FL-95-X045-00	-	6,489
DOT-FTA	20.507	FL-95-X046-00	-	38,000
NEA	45.024	15.6.500.190	135,042	135,042
NEA	45.024	16.6.500.190	19,237	19,237
EPA	66.001	A-00402610	-	293,300
Dept of Energy	81.117	DE-EE0006309	-	100,502
Elections Asst. Comm.	90.401	Memorandum of Agreement	-	6,354
Elections Asst. Comm.	90.401	Memorandum of Agreement	-	30,910
Elections Asst. Comm.	90.401	Memorandum of Agreement	-	735

**BROWARD COUNTY, FLORIDA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE (Continued)**  
**Year Ended September 30, 2015**

**NOTE 4 – STATE AND COUNTY MATCHING (Continued)**

<u>AGENCY</u>	<u>CFDA</u>	<u>CONTRACT NUMBER</u>	<u>STATE MATCH EXPENDITURES</u>	<u>LOCAL MATCH EXPENDITURES</u>
<b><u>FEDERAL AWARDS</u></b>				
DOH	93.558	JJZ03	\$ 10,603,567	\$ -
DOH	93.575	JC205	30,274	-
DOH	93.602	90EI0792	-	61,281
DOH	93.602	90EI0876	-	2,719
DOH	93.658	JJZ03	19,278	
DOH	93.958	34345	344,259	-
DOH	93.958	34345-15	116,582	-
DOH	93.958	34352	70,373	-
DOH	93.958	34352-15	22,377	8,131
DOH	93.959	JD260-15	-	10,867
DOH	93.959	34346	1,476,212	303,364
DOH	93.959	34346-15	408,762	-
DOH	93.959	34345	56,170	33,927
DOH	93.959	34345-15	24,446	8,713
DOH	93.959	34352	366,653	-
DOH	93.959	34352-15	151,926	-
DHS	97.039	09HM-37-11-16-01-027	-	8,811
DHS	97.039	09HM-37-11-16-01-069	-	810,769
DHS	97.039	09HM-37-11-16-01-072	-	45,645
DHS	97.042	15-FG-40-11-16-01-073	-	273,150
DHS	97.042	16-FG-5A-11-16-01-073	-	68,046
DHS	97.044	EMW-2013-FO-00198	-	32,579
DHS	97.056	EMW-2013-PU-00526	-	200,669
<b><u>STATE FINANCIAL ASSISTANCE</u></b>				
<u>AGENCY</u>	<u>CSFA</u>	<u>CONTRACT NUMBER</u>	<u>STATE MATCH EXPENDITURES</u>	<u>LOCAL MATCH EXPENDITURES</u>
FDEP	37.003	11B02	\$ -	\$ 41,233
FDEP	37.003	14B01	-	223,522
FDEP	37.003	14B02	-	363,086
Dept of State	45.310	14-LSTA-B-01	-	134,857
FDOT	55.001	432027-1 / ARF09	-	192,430
FDOT	55.001	432027-1 / GO128	-	67,630
FDOT	55.004	AQJ38 (427905-1-94-01)	-	55,966
FDOT	55.004	AQ792 (418272-1-94-01)	-	367
FDOT	55.004	AR052 (425768-1-94-01)	-	3,159
FDOT	55.004	AR705 (434537-1-94-01)	-	16,487
FDOT	55.004	ARC74 (434540-1-94-01)	-	3,175
FDOT	55.005	AQV62 (430596-1-94-01)	-	199,993
FDOT	55.008	ARG-72	-	14,963
FDOT	55.008	APY-44	-	4,269,964
FDOT	55.010	407186-2-84-01 / ARQ47	-	9,855,273
FDOT	55.026	424139-1-588-01 / APD-79	-	75,362
Dept Elder Affairs	65.010	JC114-15-2015	-	863,342
Dept Elder Affairs	65.010	JC115-15-2016	-	171,419

**BROWARD COUNTY, FLORIDA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE (Continued)**  
**Year Ended September 30, 2015**

**NOTE 5 – PUBLIC TRANSIT BLOCK GRANT - CSFA 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 FY15</u>
DOT-FAA	20.106	3-12-0025-064-2010	\$ 3,663,346
DOT-FAA	20.106	3-12-0025-067-2011	13,507,030
DOT-FAA	20.106	3-12-0025-069-2012	29,328
DOT-FAA	20.106	3-12-0025-072-2014	2,399,555
DOT-FAA	20.106	3-12-0025-074-2015	21,606,182
DOT-FAA	20.106	3-12-0029-008-2012	7,452
DOH	93.959	JD260-15	39,763

<u>STATE FINANCIAL</u> <u>ASSISTANCE</u>	<u>CSFA</u>	<u>CONTRACT NUMBER</u>	<u>EXPENDITURES</u> <u>REPORTED IN FY15</u>
FDOT	55.004	AP652 (407704-1-94-01)	\$ 12,052,365
FDOT	55.004	AQ792 (418272-1-94-01)	60,747

**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 understatement of current year expenditures.

<u>AGENCY</u> <u>FEDERAL AWARDS</u>	<u>CFDA/</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>
DHS	97.056	EMW-2013-PU-00526	\$ 510,083	\$ 47,208	\$ 557,291
DHS	97.056	EMW-2014-PU-00085	-	38,119	38,119
DOT-FTA	20.507	FL-90-X835-00	4,747,139	(238,000)	4,509,139
 <u>STATE FINANCIAL ASSISTANCE</u>					
FDOT	55.001	432027-1/ARF09	\$ 938,023	\$ (227,313)	\$ 710,710



**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**Year Ended September 30, 2015**

**SECTION I - SUMMARY OF INDEPENDENT AUDITOR'S RESULTS (Continued)**

**Identification of Major Federal Programs and State Projects: (Continued)**

<b><u>CSFA Numbers</u></b>	<b><u>Name of State Projects</u></b>
37.003	Beach Management Funding Assistance Program
37.024	Local Government Cleanup Contracting
52.901	State Housing Initiatives Partnership (SHIP)
55.004	Aviation Development Grants
55.005	Seaport Grants
55.013	Transit Corridor Program
55.014	Intermodal Development Program
73.016	Sales Tax Rebate for Arena

Dollar threshold used to distinguish between Type A and Type B programs: Federal	<u>\$3,000,000</u>
State	<u>\$1,463,514</u>

Auditee qualified as low-risk auditee?                        X   Yes                           No

**SECTION II - FINANCIAL STATEMENT FINDINGS**

None Reported.

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

**Federal Grants:**

None Reported.

**State Grants:**

None Reported.

**BROWARD COUNTY, FLORIDA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**Year Ended September 30, 2015**

**Financial Report**

None reported.

**Federal and State Grants**

None reported.