

**BROWARD COUNTY, FLORIDA**

**SINGLE AUDIT REPORT**

**For The Year Ended September 30, 2011**

**BROWARD COUNTY, FLORIDA  
SINGLE AUDIT REPORT**

**Year Ended September 30, 2011**

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**MOORE STEPHENS  
LOVELACE, P.A.**

CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR FEDERAL  
PROGRAM AND MAJOR STATE PROJECT AND 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

***Compliance***

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") Circular A-133 *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 major state projects for the year ended September 30, 2011. The County's major federal programs and major state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements referred to above is the responsibility of the County's management. 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, 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 major 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. Our audit does not provide a legal determination of the County's compliance with those requirements.

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 major state projects for the year ended September 30, 2011. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements which is required to be reported in accordance with OMB Circular A-133, and Chapter 10.550, and which is described in the accompanying Schedule of Findings and Questioned Costs as Item SA 2011-4.

***Internal Control Over Compliance***

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs and state projects. 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 major state project to determine the 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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiency in internal control over compliance that we consider to be significant deficiency as described in the accompanying schedule of findings and questioned costs as items SA 2011-4. *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 that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The County's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's response and, accordingly, we express no opinion on the response.

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.*

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

Orlando, Florida  
June 25, 2012



**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, 2011. 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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, 2011, were audited by other auditors and they have issued their report thereon dated March 9, 2012. 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 unqualified opinions thereon.

In accordance with *Government Auditing Standards*, the other auditors have also issued a report dated March 9, 2012 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.

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 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

Honorable Board of County Commissioners  
Broward County, Florida

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.

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.

A handwritten signature in blue ink that reads "Moore Stephens Lovelace, P.A.".

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

Orlando, Florida  
March 9, 2012

**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2011**

<b>FEDERAL GOVERNMENT GRANTS</b>	CFDA		EXPENDITURES	TRANSFER TO
<b>Funding Source and Grant Program</b>	NUMBER	CONTRACT NUMBER		SUBRECIPIENT
<b>DEPARTMENT OF AGRICULTURE/FOREST SERVICE</b>				
Recovery Act of 2009: Wildland Fire Management				
Passed Through Florida Department of Agriculture and Consumer Services				
ARRA - Wildlife Fire Management	10.688	16085	\$ 7,297	\$ -
Total Program			<u>7,297</u>	<u>-</u>
<b>Total Department of Agriculture/Forest Service</b>			7,297	-
<b>DEPARTMENT OF COMMERCE, NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION</b>				
Habitat Conservation				
Passed Through Nova University				
ARRA - Habitat Conservation	11.463	Keys NOAA Nova 070809	6,146	-
Total Program			<u>6,146</u>	<u>-</u>
<b>Total Department of Commerce, National Oceanic and Atmospheric Administration</b>			6,146	-
<b>DEPARTMENT OF DEFENSE, DEPARTMENT OF THE ARMY, OFFICE OF THE CHIEF OF ENGINEERS</b>				
Beach Erosion Control Project				
Beach Re-nourishment	12.101	07B02	55,706	-
Beach Re-nourishment	12.101	07B04	220,720	-
Beach Re-nourishment	12.101	97B02	<u>235,573</u>	<u>-</u>
Total Program			<u>511,999</u>	<u>-</u>
<b>Total Department of Defense, Department of the Army, Office of the Chief of Engineers</b>			511,999	-
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
CDBG - Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants				
Community Development Block Grant	14.218	B-05-UC-12-0001	91,371	-
Community Development Block Grant	14.218	B-06-UC-12-0001	12,705	12,705
Community Development Block Grant	14.218	B-07-UC-12-0001	91,467	91,467
Community Development Block Grant	14.218	B-08-UC-12-0001	100,211	100,211
Community Development Block Grant	14.218	B-09-UC-12-0001	724,657	-
Community Development Block Grant	14.218	B-10-UC-12-0001	<u>1,964,767</u>	<u>-</u>
Sub-Total Program			2,985,178	204,383
Pass Through City of Coral Springs				
Community Development Consulting for Cities 10	14.218	Interlocal Agreement	1,798	-
Community Development Consulting for Cities 11	14.218	Interlocal Agreement	<u>59,802</u>	<u>-</u>
Sub-Total Program			61,600	-
Pass Through City of Fort Lauderdale				
Neighborhood Stabilization Grant	14.218	B-08-UN-12-0002	3,704,365	-
Neighborhood Stabilization Grant	14.218	B-11-UN-12-0002	<u>54,076</u>	<u>-</u>
Sub-Total Program			3,758,441	-
Pass Through City of Pompano Beach				
Community Development Block Grant	14.218	B-10-MC-12-0026	<u>19,734</u>	<u>-</u>
Sub-Total Program			<u>19,734</u>	<u>-</u>
Total Program			6,824,953	204,383
Community Development Block Grants ARRA				
ARRA - Community Development Block Grant CDBG-R	14.253	B09-UY-12-0001	<u>172,935</u>	<u>17,950</u>
Total Program			<u>172,935</u>	<u>17,950</u>
<b>CDBG - Entitlement Grants Cluster Program Total</b>			6,997,888	222,333

**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2011**

<b>FEDERAL GOVERNMENT GRANTS</b>	CFDA		EXPENDITURES	TRANSFER TO
<b>Funding Source and Grant Program</b>	NUMBER	CONTRACT NUMBER		SUBRECIPIENT
Community Development Block Grants/State's Program and				
Non-Entitlement Grants				
Pass Through Florida Department of Community Affairs				
Disaster Recovery CDBG	14.228	07-DB-3V-11-16-01-Z08	\$ 1,646,770	\$ 1,629,607
Disaster Recovery CDBG	14.228	08DB-D3-11-16-01-A06	<u>3,822,054</u>	<u>3,636,620</u>
Total Program			5,468,824	5,266,227
Emergency Shelter Grant Programs				
Emergency Shelter Grant	14.231	S-09-UC-12-0013	19,692	19,692
Emergency Shelter Grant	14.231	S-10-UC-12-0013	<u>49,448</u>	<u>49,448</u>
Total Program			69,140	69,140
Supportive Housing Program				
Homeless Families Program Supportive Housing	14.235	FL02XXB4D010801	108,587	16,680
Homeless Families Program Supportive Housing	14.235	FL0252B4D010802	991,073	286,193
Homeless Families Program Supportive Housing	14.235	FL0249B4D010802	179,241	179,242
Homeless Families Program Supportive Housing	14.235	FL0248B4D010802	736,352	736,352
Homeless Families Program Supportive Housing	14.235	FL0246B4D010802	226,730	226,730
Homeless Families Program Supportive Housing	14.235	FL0250B4D010802	121,685	121,685
Homeless Families Program Supportive Housing	14.235	FL0252B4D011003	187,868	95,000
Homeless Families Program Supportive Housing	14.235	FL0249B4D011003	109,264	109,264
Homeless Families Program Supportive Housing	14.235	FL0246B4D011003	21,549	21,549
Homeless Families Program Supportive Housing	14.235	FL0248B4D011003	87,894	87,894
Homeless Families Program Supportive Housing	14.235	FL0250B4D011003	<u>211,329</u>	<u>211,329</u>
Total Program			2,981,572	2,091,918
Shelter Plus Care				
Homeless Families Program Shelter Plus Care	14.238	FL0258C4D010801 & OTHER	2,793	2,793
Homeless Families Program Shelter Plus Care	14.238	FL14C40-1001	136,581	136,581
Homeless Families Program Shelter Plus Care	14.238	FL14C50-1001	60,330	60,330
Homeless Families Program Shelter Plus Care	14.238	FL14C60-1001	175,238	175,238
Homeless Families Program Shelter Plus Care	14.238	FL0251C4D010801 & OTHER	384,760	384,760
Homeless Families Program Shelter Plus Care	14.238	FL0258C4D010801	893,838	893,838
Homeless Families Program Shelter Plus Care	14.238	FL0251C4D011003 & OTHER	<u>768,384</u>	<u>768,384</u>
Total Program			2,421,924	2,421,924
HOME Investment Partnership Program				
HOME Investment Partnership Program	14.239	M-05-UC-12-0201	1,114	1,114
HOME Investment Partnership Program	14.239	M-06-UC-12-0201	574,100	574,100
HOME Investment Partnership Program	14.239	M-07-UC-12-0201	557,400	557,400
HOME Investment Partnership Program	14.239	M-08-UC-12-0201	1,594,559	1,594,559
HOME Investment Partnership Program	14.239	MB-09-DC-12-0201	580,747	580,747
HOME Investment Partnership Program	14.239	M-10-DC-12-0201	<u>613,230</u>	<u>613,230</u>
Total Program			3,921,150	3,921,150
Fair Housing Assistance Program - State and Local				
Fair Housing Assistance Program - State and Local	14.401	FF204K114027	<u>331,728</u>	-
Total Program			331,728	-



**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2011**

<b>FEDERAL GOVERNMENT GRANTS</b>	CFDA			TRANSFER TO
<b>Funding Source and Grant Program</b>	NUMBER	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
Homelessness Prevention and Rapid Re-housing Program ARRA				
ARRA - Homelessness Prevention and Rapid Re-housing Program	14.257	S09-UJ-12-0013	\$ 849,078	\$ 830,425
Sub-Total Program			849,078	830,425
Passed Through State of Florida Department of Children and Families				
ARRA - Homelessness Prevention and Rapid Re-housing Program	14.257	JFZ15	901,599	-
Sub-Total Program			901,599	-
Passed Through City of Hollywood Florida				
ARRA - Homelessness Prevention and Rapid Re-housing Program	14.257	Agreement	74,122	-
Sub-Total Program			74,122	-
Total Program			1,824,799	830,425
<b>Total Department of Housing and Urban Development</b>			24,017,025	14,823,117
 DEPARTMENT OF JUSTICE				
Organized Crime Drug Enforcement Task Force (OCDETF) Operations				
Pass Buck	16.FC/FLS/1334	FC/FLS/1334	20,347	-
Mariposa	16.FC/FLS/1618	FC/FLS/1618	7,147	-
Villas	16.FC/FLS/1663	FC/FLS/1663	28,887	-
Cut and Run	16.FC/FLS/1703	FC/FLS/1703	2,123	-
Wolverine	16.FC/FLS/1715	FC/FLS/1715	16,929	-
Carver Ranches	16.FC/FLS/1724	FC/FLS/1724	13,746	-
Night at the Roxy	16.FC/FLS/1741	FC/FLS/1741	19,128	-
Side Pocket	16.FC/FLS/1742	FC/FLS/1742	1,143	-
Snake Oil	16.FC/FLS/1743	FC/FLS/1743	11,145	-
Cedar Sweep	16.FC/FLS/1744	FC/FLS/1744	377	-
Ocean's 13	16.FC/FLS/1745	FC/FLS/1745	6,703	-
El Guapo	16.FC/FLS/1746	FC/FLS/1746	2,761	-
Pill Nation	16.FC/FLS/1755	FC/FLS/1755	11,495	-
Sledge Hammer	16.FC/FLS/1757	FC/FLS/1757	17,328	-
Kitchen Sink	16.FC/FLS/1758	FC/FLS/1758	2,686	-
Reservoir Dogs	16.FC/FLS/1759	FC/FLS/1759	1,083	-
Catalys Converter	16.FC/FLS/1761	FC/FLS/1761	50,343	-
Sole Frontier	16.FC/FLS/1764	FC/FLS/1764	9,331	-
End of The Line	16.FC/FLS/1766	FC/FLS/1766	240	-
Armageddon	16.FC/FLS/1769	FC/FLS/1769	506	-
Gotham	16.FC/FLS/1770	FC/FLS/1770	33,171	-
Philly Cheese Steak	16.FC/FLS/1775	FC/FLS/1775	22,168	-
Dama Loca	16.FC/FLS/1777	FC/FLS/1777	11,559	-
Child's Play	16.FC/FLS/1784	FC/FLS/1784	7,043	-
Daggerboard	16.FC/FLS/1786	FC/FLS/1786	11,962	-
Money Bags	16.FC/FLS/1791	FC/FLS/1791	26,570	-
White Wash	16.FC/FLS/1792	FC/FLS/1792	2,540	-
Inside Job	16.FC/FLS/1795	FC/FLS/1795	28,422	-
Brigantine Generals	16.FC/FLS/1799	FC/FLS/1799	12,160	-
Final Strike	16.FC/FLS/1808	FC/FLS/1808	2,487	-
Sweet Water	16.FC/FLS/1814	FC/FLS/1814	12,922	-
DBOS Shutdown	16.FC/FLS/1825	FC/FLS/1825	2,610	-
Skull Nation	16.FC/FLS/1827	FC/FLS/1827	7,343	-
Heat Run	16.FC/FLS/1833	FC/FLS/1833	6,086	-

**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2011**

<b>FEDERAL GOVERNMENT GRANTS</b>	CFDA			TRANSFER TO
<b>Funding Source and Grant Program</b>	NUMBER	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
Outbound Currency	16.MI02BR97MIO246	MI02BR97MIO246	\$ 21,226	\$ -
Joint Terr. Task Force	16.UNKNOWN	N/A	68,606	-
Violent Crime/Fugitive Task Force	16.UNKNOWN	N/A	17,202	-
Tactical Division Squad Task Force	16.UNKNOWN	N/A	13,780	-
Minor Vice Task Force	16.UNKNOWN	N/A	25,690	-
Community Shield	16.UNKNOWN	N/A	94,105	-
Phat Cat	16.WG-CR 0010	WG-CR 0010	<u>12,599</u>	-
Total Program			663,699	-
Missing Children's Assistance				
Passed Through National Children's Alliance				
National Children's Alliance Grant	16.543	3-FTL-FL-SA10	<u>7,287</u>	-
Total Program			7,287	-
Crime Victim Assistance				
Passed Through Florida Office of the Attorney General				
Victims of Crime Act (VOCA)	16.575	V10178	<u>61,335</u>	-
Total Program			61,335	-
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program				
South Broward Gang Strike Force	16.580	2008-DD-BX-0346	<u>30,948</u>	-
Total Program			30,948	-
Recovery Act - Violence Against Women Formula Grants				
Passed Through Florida Department of Law Enforcement				
ARRA - 2009-2010 (InVest) Intimate Violence Enhanced Services Team	16.588	LN948	<u>22,346</u>	-
Sub-Total Program			22,346	-
Passed Through Florida Department of Law Enforcement				
2009-2010 Stop Violence Against Women - BP02	16.588	LN944	82,544	-
2009-2010 Stop Violence Against Women - BP01	16.588	12-8007-LE	<u>29,746</u>	-
Sub-Total Program			<u>112,290</u>	-
Total Program			134,636	-
Forensic DNA Backlog Reduction Program				
2008 DNA Backlog Reduction	16.741	2008-DN-BX-K061	306,298	-
2009 DNA Backlog Reduction	16.741	2009-DN-BX-K089	226,524	-
2010 DNA Backlog Reduction	16.741	2010-DN-BX-K121	<u>79,993</u>	-
Total Program			612,815	-
Paul Coverdell Forensic Sciences Improvement Grant Program				
Passed Through Florida Department of Law Enforcement				
2009 Paul Coverdell Forensic Science	16.742	2009-CD-BX-0041	33,781	-
2010 Paul Coverdell Forensic Science	16.742	2010-CD-BX-0006	<u>44,016</u>	-
Total Program			77,797	-

**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2011**

<b>FEDERAL GOVERNMENT GRANTS</b>	CFDA		EXPENDITURES	TRANSFER TO
<b>Funding Source and Grant Program</b>	NUMBER	CONTRACT NUMBER		SUBRECIPIENT
Recovery Act - Internet Crimes against Children Task Force				
Program (ICAC)				
ARRA - ICAC-Internet Crimes Against Children Task Force				
Program	16.800	2009-SN-B9-K046	\$ 343,221	\$ -
Sub-Total Program			343,221	-
2009 ICAC-Internet Crimes Continuation				
Program	16.800	2009-MC-CX-K046	371,666	-
Sub-Total Program			371,666	-
Total Program			714,887	-
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program				
Passed Through Florida Department of Law Enforcement				
Edward Byrne Justice Assistance	16.738	2011-JAGC-BROW-11-B2-210	601,388	601,388
2008 Justice Assistance Grant	16.738	2008-DJ-BX-0537	2,100	-
2008 Justice Assistance Grant	16.738	2008-DJ-BX-0537	25,127	-
2008 Justice Assistance Grant	16.738	2008-DJ-BX-0537	12,622	-
2008 Justice Assistance Grant	16.738	2008-DJ-BX-0537	37,721	-
Broward Youth Coalition Project	16.738	2010-JAGC-BROW-4-4X-151	8,472	-
Misdemeanor Drug Court Project	16.738	2010-JAGC-BROW-7-4X-237	66,046	-
Misdemeanor Drug Court Project	16.738	2011-JAGC-BROW-12-B2-250	31,666	-
Total Program			785,142	601,388
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG)				
Program Grants to States and Territories				
ARRA - Adult Drug Court Expansion Project	16.803	2009-SU-B9-0021	723,509	-
ARRA - Operation Medicine Cabinet Recovery Grant	16.803	2010-ARRC-BROW-17-W7-282	12,846	-
ARRA - Operation Medicine Cabinet Recovery Grant	16.803	2011-JAGC-BROW-2-B2-253	57,604	-
ARRA - Operation Turn Around Enhancement Program	16.803	2010-ARRC-BROW-3-W7-253	12,770	-
ARRA - Special Victims Project	16.803	2010-ARRC-BROW-13-W7-235	34,169	-
ARRA - PACE Center for Girls	16.803	2010-ARRC-BROW-6-W7-163	21,498	-
ARRA - Outpatient Therapy Program - Enhancement Program	16.803	2010-ARRC-BROW-20-W7-292	93,851	-
ARRA - Misdemeanor Drug Court Project	16.803	2010-ARRC-BROW-18-W7-258	24,356	-
ARRA - OIC - Project Second Chance	16.803	2010-ARRC-BROW-4-W7-154	171,000	-
Sub-Total Program			1,151,603	-
Passed Through Office of State Courts Administrator				
ARRA - Edward Byrne Memorial Justice Assistance Grant JAG Program	16.803	2009-85610-096	747,219	747,219
Sub-Total Program			747,219	747,219
Total Program			1,898,822	747,219
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG)				
Program Grants To Units of Local Government				
ARRA - Edward Byrne Memorial Justice Assistance Grant JAG Program	16.804	2009-SB-B9-3324	1,353,816	-
ARRA - Edward Byrne Memorial Justice Assistance Grant JAG Program	16.804	2009-SB-B9-3324	12,000	-
ARRA - Edward Byrne Memorial Justice Assistance Grant JAG Program	16.804	2009-SB-B9-3324	62,794	-
ARRA - Edward Byrne Memorial Justice Assistance Grant JAG Program	16.804	2009-SB-B9-3324	66,703	-
ARRA - Edward Byrne Memorial Justice Assistance Grant JAG Program	16.804	2009-SB-B9-3324	102,402	-
ARRA - Edward Byrne Memorial Justice Assistance Grant JAG Program	16.804	2009-SB-B9-3324	276	-
ARRA - Edward Byrne Memorial Justice Assistance Grant JAG Program	16.804	2009-SB-B9-3324	87,368	-
ARRA - Edward Byrne Memorial Justice Assistance Grant JAG Program	16.804	2009-SB-B9-3324	10,851	-

**BROWARD COUNTY, FLORIDA**  
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<b>FEDERAL GOVERNMENT GRANTS</b>	CFDA		EXPENDITURES	TRANSFER TO
<b>Funding Source and Grant Program</b>	NUMBER	CONTRACT NUMBER		SUBRECIPIENT
ARRA - Edward Byrne Memorial Justice Assistance Grant JAG Program	16.804	2009-SB-B9-3324	\$ 421,163	\$ -
ARRA - Edward Byrne Memorial Justice Assistance Grant JAG Program	16.804	2009-SB-B9-3324	28,676	-
ARRA - Edward Byrne Memorial Justice Assistance Grant JAG Program	16.804	2009-SB-B9-3324	<u>14,326</u>	-
Sub-Total Program			2,160,375	-
2009 Justice Assistance Grant	16.804	2009-DJ-BX-1425	439,250	-
2009 Justice Assistance Grant	16.804	2009-DJ-BX-1425	40,561	-
2009 Justice Assistance Grant	16.804	2009-DJ-BX-1425	21,144	-
2009 Justice Assistance Grant	16.804	2009-DJ-BX-1425	25,891	-
2009 Justice Assistance Grant	16.804	2009-DJ-BX-1425	25,050	-
2009 Justice Assistance Grant	16.804	2009-DJ-BX-1425	98,741	-
2009 Justice Assistance Grant	16.804	2009-DJ-BX-1425	10,856	-
2009 Justice Assistance Grant	16.804	2010-DJ-BX-0414	540,339	-
2009 Justice Assistance Grant	16.804	2010-DJ-BX-0414	<u>6,641</u>	-
Sub-Total Program			<u>1,208,473</u>	-
Total Program			<u>3,368,848</u>	-
JAG Program Cluster Total			<u>6,052,812</u>	-
<b>Total Department of Justice</b>			8,356,216	1,348,607
 DEPARTMENT OF TRANSPORTATION				
Airport Improvement Program				
ARRA - Rehabilitate Apron Concourses D, E, and F	20.106	ARRA 3-12-0025-060-2009	<u>2,006,590</u>	-
Sub-Total Program			2,006,590	-
FAA Airport Improvement Program Environmental Impact Study Phase 1	20.106	AIP 3-12-0025-054-2007	60,196	-
FAA Construct High Speed Taxiways A4, B3, and B5; Rehabilitate Taxiways B east, Q, S and T5	20.106	AIP 3-12-0025-056-2008	3,936,156	-
FAA Rehabilitate and Widen Twy AB	20.106	AIP 3-12-0025-057-2008	726,035	-
FAA Rehabilitate and Widen Taxiway B3 and Taxiway AB (Phase 2)	20.106	AIP 3-12-0025-058-2008	1,726,810	-
FAA Construct Taxiway C; Install Airfield Signage	20.106	AIP 3-12-0025-063-2010	2,059,164	-
FAA Implement Noise Mitigation Associated with the Extension of Runway 9R-27L and Phase 1	20.106	AIP 3-12-0025-064-2010	1,214,716	-
FAA Extend Runway 9R-27L (Design)	20.106	AIP 3-12-0025-065-2010	5,652,423	-
FAA Install Taxiway Lighting (Runway Guard Lights)	20.106	AIP 3-12-0029-006-2010	<u>227,041</u>	-
Sub-Total Program			<u>15,602,541</u>	-
Total Program			17,609,131	-
Highway Planning and Construction Cluster				
Passed Through Florida Department of Transportation				
Computerized Traffic Signal System Operations Enhancement	20.205	AJ714	5,951	-
Computerized Traffic Signal System Operations Enhancement	20.205	APZ74	744,391	-
High Speed Rail Crossing System	20.205	ANC47	<u>372,806</u>	-
Total Program			1,123,148	-
Recreational Trails Program				
Passed Through Florida Department of Environmental Protection				
Recreational Trails Program	20.219	T28014	<u>190,574</u>	-
Total Program			<u>190,574</u>	-
Highway Planning and Construction Cluster Total			1,313,722	-
Safety Data Improvement Program				
Passed Through Federal Motor Carrier Safety Administration				
Broward Multi Agency Aggressive Driving Task Force	20.234	MH10122000000	<u>65,297</u>	-
Total Program			65,297	-

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<b>FEDERAL GOVERNMENT GRANTS</b>	CFDA		EXPENDITURES	TRANSFER TO
<b>Funding Source and Grant Program</b>	NUMBER	CONTRACT NUMBER		SUBRECIPIENT
Federal Transit Cluster				
Federal Transit Capital Investment Grants				
FTA Capital Assistance - Replace Buses	20.500	FL-03-0288	\$ 179,215	\$ -
FTA Capital Assistance - MPO Stop/Shelter Enhancements	20.500	FL-96-X028	47,982	-
FTA Capital Assistance - Artic Bus Purchase SR7/US441	20.500	FL-04-0084-00	185,778	-
FTA Capital Assistance - Convention Connection	20.500	FL-03-0262	53,323	-
FTA Capital Assistance - Hybrid Buses System wide	20.500	FL-04-0058	3,111,111	-
FTA Capital Assistance - I595Xpress UPA FL-04-0044	20.500	FL-04-0044	<u>142,695</u>	-
Total Program			3,720,104	-
Federal Transit Formula Grants				
ARRA - FTA Operating Assistance - Construction, Technology & Stop	20.507	FL-96-X001-00	<u>461,316</u>	-
Sub-Total Program			461,316	-
FTA Capital Assistance FY04	20.507	FL-90-X526	12,290	-
FTA Capital Assistance FY05	20.507	FL-90-X556	2,377,141	-
FTA Capital Assistance FY06	20.507	FL-90-X628	2,903,448	-
FTA Capital Assistance FY07	20.507	FL-90-X660	6,145,281	-
FTA Capital Assistance FY08	20.507	FL-90-X706	4,934,109	-
FTA Capital Assistance FY09	20.507	FL-90-X720	6,932,007	-
FTA Capital Assistance FY10	20.507	FL-90-X736	1,084,672	-
FTA Capital Assistance FY11	20.507	FL-90-XXXX	<u>777,275</u>	-
Sub-Total Program			<u>25,166,223</u>	-
Total Program			<u>25,627,539</u>	-
Federal Transit Cluster Program Total			29,347,643	-
Capital Assistance Program for Elderly Persons and Persons with Disabilities				
FTA Capital Assistance - Bus Purchase Artics & Hybrid ANS81	20.513	41404319401	<u>2,643,174</u>	-
Total Program			2,643,174	-
Alternatives Analysis				
FTA Capital Assistance - DDA Alternatives Analysis	20.522	FL-39-0007	<u>1,075,020</u>	-
Total Program			1,075,020	-
Capital Assistance Program for Reducing Energy Consumption and Greenhouse Gas Emissions				
ARRA - TIGGER: Fleet retrofits/EMP's Buses	20.523	FL-77-0001-00	<u>571,430</u>	-
Total Program			<u>571,430</u>	-
<b>Total Department of Transportation</b>			52,625,417	-
DEPARTMENT OF THE TREASURY				
Treasury Funds (Federal Equitable Sharing)	21.UNKNOWNN	N/A	<u>1,503,704</u>	-
Total Program			<u>1,503,704</u>	-
<b>Total Department of the Treasury</b>			1,503,704	-

**BROWARD COUNTY, FLORIDA**  
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<b>FEDERAL GOVERNMENT GRANTS</b>	CFDA		EXPENDITURES	TRANSFER TO
<b>Funding Source and Grant Program</b>	NUMBER	CONTRACT NUMBER		SUBRECIPIENT
<b>NATIONAL ENDOWMENT FOR THE ARTS</b>				
Promotion of the Arts - Grants to Organizations and Individuals				
NEA Artistic Excellence Grant	45.024	10-6200-7013	\$ 6,900	\$ -
Sub-Total Program			6,900	-
ARRA - Promotion of the Arts - Grants to Organizations				
and Individuals	45.024	09-6288-7038	47,722	-
Sub-Total Program			47,722	-
Total Program			54,622	-
Promotion of the Arts - Partnership Agreements				
LAA Support	45.025	11-6-0164	11,920	-
LAA Support	45.025	12-6-009	7,888	-
Total Program			19,808	-
<b>Total National Endowment For The Arts</b>			74,430	-
<b>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>				
Grants to States				
Library Services and Technology Act	45.310	10-LSTA-E-01	278,741	-
Total Program			278,741	-
<b>Total Institute of Museum and Library Services</b>			278,741	-
<b>Environmental Protection Agency</b>				
Air Pollution Control Program Support				
Air Monitoring Sec 105	66.001	A-00402610	291,387	-
Total Program			291,387	-
Surveys, Studies, Research, Investigations, Demonstrations				
and Special Purpose Activities Relating to the Clean Air Act				
Air Monitoring Sec 103	66.034	PM-96495808	284	-
Air Monitoring Sec 103	66.034	PM-96495808-3	115,859	-
Total Program			116,143	-
State Clean Diesel Grant Program				
Diesel Emission Reduction	66.040	#DEP-G0305	749,787	-
Total Program			749,787	-
<b>Total Environmental Protection Agency</b>			1,157,317	-
<b>DEPARTMENT OF ENERGY</b>				
State Energy Program				
Passed Through Florida Energy and Climate Commission				
ARRA - Florida Clean Energy	81.041	ARS054	13,898	-
Total Program			13,898	-
Energy Efficiency and Conservation Block Grant Program (EECBG)				
Passed Through Florida Energy and Climate Commission				
ARRA - Energy Efficiency	81.128	ARE010	128,275	-
Total Program			128,275	-
<b>Total Department of Energy</b>			142,173	-

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<b>FEDERAL GOVERNMENT GRANTS</b>	CFDA		EXPENDITURES	TRANSFER TO
<b>Funding Source and Grant Program</b>	NUMBER	CONTRACT NUMBER		SUBRECIPIENT
<b>DEPARTMENT OF EDUCATION</b>				
Safe and Drug-Free Schools and Communities - National Programs				
HIDTA-Street Terror Offender Program 2008	84.184	I8-PM-IP-592Z	\$ 1,016	\$ -
HIDTA-Top Heavy 2009	84.184	G09MI0003A	11,832	-
HIDTA-Street Terror Offender Program 2009	84.184	G09MI0003A	34,738	-
HIDTA-Transport Conspiracy 2009	84.184	G09MI0003A	40,015	-
HIDTA-Top Heavy 2010	84.184	G10MI0003A	41,535	-
HIDTA-Resource Group 2010	84.184	G10MI0003A	89,403	-
HIDTA-Street Terror Offender Program 2010	84.184	G10MI0003A	29,409	-
HIDTA-Transportation Conspiracy 2010	84.184	G10MI0003A	12,094	-
HIDTA-Violent Crimes 2010	84.184	G10MI0003A	29,067	-
HIDTA-Russian Eurasian Org Crime Task Force 2010	84.184	G10MI0003A	31,039	-
HIDTA-South Brwd Drug Enf 2010	84.184	G10MI0003A	6,510	-
HIDTA-PDP South Broward Witch Doctor 2009	84.184	G10MI0003A	79,327	-
HIDTA-Street Gangs 2010	84.184	G10MI0003A	489	-
HIDTA- Southeast Florida Regional Task Force 2010	84.184	G10MI0003A	60	-
HIDTA-Metro Broward Drug Task Force (MBDTF) 2010	84.184	G10MI0003A	139,551	-
HIDTA-PDP South Broward Witch Doctor 2010	84.184	G10MI0003A	3,545	-
HIDTA-Metro Broward Drug Task Force (MBDTF) 2011	84.184	G11MI0003A	78,851	-
HIDTA-Top Heavy 2011	84.184	G11MI0003A	37,250	-
HIDTA-Resource Group 2011	84.184	G11MI0003A	7,414	-
HIDTA-Russian Eurasian Org Crime Task Force 2011	84.184	G11MI0003A	6,468	-
HIDTA-Street Gangs 2011	84.184	G11MI0003A	350	-
HIDTA-Street Terror Offender Program 2011	84.184	G11MI0003A	12,563	-
HIDTA-Transportation Conspiracy 2011	84.184	G11MI0003A	27,454	-
HIDTA-Violent Crimes 2011	84.184	G11MI0003A	361	-
HIDTA-SID Training	84.184	2010-HIDTA-SFLEAFF	28,668	-
HIDTA-Prevention Initiative 2010	84.184	G10MI0003A	5,817	-
Total Program			<u>754,826</u>	<u>-</u>
<b>Total Department of Education</b>			754,826	-
<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 - VIII	90.401	Memorandum of Agreement	3,150	-
Total Program			<u>3,150</u>	<u>-</u>
<b>Total U. S. Election Assistance Commission</b>			3,150	-
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Special Programs for the Aging - Title IV - and Title II - Discretionary Grants				
Passed Through Area wide Council on Aging of Broward County, Inc.				
Nursing Home Diversion Modernization	93.048	XQ017-15-2010	226	-
Community Living Project	93.048	XQ117-15-2011	38,950	-
Total Program			<u>39,176</u>	<u>-</u>
Injury Prevention and Control Research/State and Community Based Programs				
Passed Through Florida Department of Health				
Sexual Violence Prevention Program-Education/Training	93.136	COH6Y	44,942	-
Total Program			<u>44,942</u>	<u>-</u>

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<b>Funding Source and Grant Program</b>	NUMBER	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
SAMHSA - CRUSHH	93.243	5U79SP013378	\$ 3,841	\$ 5,041
SAMHSA - COATCH	93.243	5H79TI018185	<u>339,487</u>	<u>256,674</u>
Sub-Total Program			343,328	261,715
Passed Through Florida Department of Children and Families				
BRITE	93.243	LD809	68,495	-
BRITE	93.243	LD928	<u>294,306</u>	<u>-</u>
Sub-Total Program			<u>362,801</u>	<u>-</u>
Total Program			706,129	261,715
Temporary Assistance for Needy Families				
Passed Through Early Learning coalition of Broward County, Inc.				
Quality Assurance Services/ Health, Safety & VPK Monitoring	93.558	BCL-MON-10-ELC4-2	883	-
Quality Assurance Services/ Health, Safety & VPK Monitoring	93.558	BCL-MON-11-ELC4-2	2,578	-
Quality Rating System (Rate Child Care Facilities)	93.558	BCL-QRS-12-ELC4-1	47,095	-
Quality Rating System (Rate Child Care Facilities)	93.558	BCL-QRS-10-ELC4-1	445	-
Quality Rating System (Rate Child Care Facilities)	93.558	BCL-QRS-11-ELC4-1	<u>111,896</u>	<u>-</u>
Sub-Total Program			162,897	-
Passed Through Florida Department of Children and Families				
Child Protective Services BP02/03	93.558	JJZ03	2,526,161	-
Protective Investigator Training BP02	93.558	IJ703	39,623	-
Alcohol Abuse - Myers Act	93.558	JD245	<u>28,447</u>	<u>-</u>
Sub-Total Program			<u>2,594,231</u>	<u>-</u>
Total Program			2,757,128	-
Low-Income Home Energy Assistance				
Low Income Home Energy Assistance Program	93.568	09EA-7K-11-16-01-004	25,636	-
Low Income Home Energy Assistance Program	93.568	10EA-8F-11-16-01-004	6,642,316	-
Low Income Home Energy Assistance Program	93.568	11EA-8U-11-16-01-004	<u>3,398,933</u>	<u>-</u>
Total Program			10,066,885	-
Community Services Block Grant				
Passed Through Florida Department of Community Affairs				
Community Services Block Grant	93.569	11SB-8G-11-16-01-003	<u>1,198,843</u>	<u>581</u>
Total Program			1,198,843	581
Child Care and Development Block Grant				
Quality Rating System (Rate Child Care Facilities)	93.575	BCL-QRS-12-ELC4-1	45,955	-
Quality Rating System (Rate Child Care Facilities)	93.575	BCL-QRS-10-ELC4-1	463	-
Quality Rating System (Rate Child Care Facilities)	93.575	BCL-QRS-11-ELC4-1	<u>116,522</u>	<u>-</u>
Sub-Total Program			162,940	-
Passed Through Early Learning coalition of Broward County, Inc.				
Quality Assurance Services/ Health, Safety & VPK Monitoring	93.575	BCL-MON-10-ELC4-2	861	-
Quality Assurance Services/ Health, Safety & VPK Monitoring	93.575	BCL-MON-11-ELC4-2	<u>2,684</u>	<u>-</u>
Sub-Total Program			3,545	-



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<b>FEDERAL GOVERNMENT GRANTS</b>	CFDA		EXPENDITURES	TRANSFER TO
<b>Funding Source and Grant Program</b>	NUMBER	CONTRACT NUMBER		SUBRECIPIENT
Passed Through Florida Department of Children and Families				
Child Care Licensing & Enforcement	93.575	JC204	\$ 228,970	\$ -
Sub-Total Program			<u>228,970</u>	<u>-</u>
Total Program			395,455	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund				
Quality Rating System (Rate Child Care Facilities)	93.596	BCL-QRS-12-ELC4-1	49,332	-
Quality Rating System (Rate Child Care Facilities)	93.596	BCL-QRS-10-ELC4-1	386	-
Quality Rating System (Rate Child Care Facilities)	93.596	BCL-QRS-11-ELC4-1	<u>97,065</u>	<u>-</u>
Sub-Total Program			146,783	-
Passed Through Early Learning coalition of Broward County, Inc.				
Quality Assurance Services/ Health, Safety & VPK Monitoring	93.596	BCL-MON-10-ELC4-2	925	-
Quality Assurance Services/ Health, Safety & VPK Monitoring	93.596	BCL-MON-11-ELC4-2	<u>2,236</u>	<u>-</u>
Sub-Total Program			<u>3,161</u>	<u>-</u>
Total Program			149,944	-
Assets for Independence Demonstration Program				
Assets for Independence 2006-2011	93.602	90EI0377	180,786	61,752
Assets for Independence 2006-2011	93.602	90EI0532	<u>26,091</u>	<u>-</u>
Total Program			206,877	61,752
Stephanie Tubbs Jones Child Welfare Service Program				
Passed Through Florida Department of Children and Families				
Protective Investigator Training BP02	93.645	IJ703	<u>409</u>	<u>-</u>
Total Program			409	-
Foster Care - Title IV-E				
Passed Through Florida Department of Children and Families				
Protective Investigator Training BP02	93.658	IJ703	<u>54,115</u>	<u>-</u>
Total Program			54,115	-
Adoption Assistance				
Passed Through Florida Department of Children and Families				
Protective Investigator Training BP02	93.659	IJ703	<u>15,097</u>	<u>-</u>
Total Program			15,097	-
Social Services Block Grant				
Quality Rating System (Rate Child Care Facilities)	93.667	BCL-QRS-12-ELC4-1	114	-
Quality Rating System (Rate Child Care Facilities)	93.667	BCL-QRS-10-ELC4-1	1	-
Quality Rating System (Rate Child Care Facilities)	93.667	BCL-QRS-11-ELC4-1	<u>257</u>	<u>-</u>
Sub-Total Program			372	-
Passed Through Early Learning coalition of Broward County, Inc.				
Quality Assurance Services/ Health, Safety & VPK Monitoring	93.667	BCL-MON-10-ELC4-2	2	-
Quality Assurance Services/ Health, Safety & VPK Monitoring	93.667	BCL-MON-11-ELC4-2	<u>6</u>	<u>-</u>
Sub-Total Program			8	-

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<b>FEDERAL GOVERNMENT GRANTS</b>	CFDA		EXPENDITURES	TRANSFER TO
<b>Funding Source and Grant Program</b>	NUMBER	CONTRACT NUMBER		SUBRECIPIENT
Passed Through Florida Department of Children and Families				
Protective Investigator Training BP02	93.667	IJ703	\$ 5,105	\$ -
Child Protective Services BP01/02	93.667	JJZ03	2,601,245	-
Child Care Licensing & Enforcement	93.667	JC204	<u>97,974</u>	-
Sub-Total Program			2,704,324	-
Passed Through Florida Department of Health				
Child Protection Team - Sexual Assault	93.667	CPU 10	<u>1,087,161</u>	-
Sub-Total Program			<u>1,087,161</u>	-
Total Program			3,791,865	-
ARRA - Community Services Block Grant				
Passed Through Florida Department of Community Affairs				
ARRA - Community Services Block Grant	93.710	10SB-8B-11-16-01-104	<u>2,588</u>	-
Total Program			2,588	-
ARRA - Strengthening Communities Fund				
ARRA - Training and Technical Assistance Partnership Program	93.711	90SN0048/01	<u>134,949</u>	-
Total Program			134,949	-
ARRA - Child Care and Development Block Grant				
Passed Through Early Learning coalition of Broward County, Inc.				
ARRA - Quality Assurance Services/ Health, Safety & VPK Monitoring	93.713	BCL-MON-11-ELC4-2	<u>953</u>	-
Total Program			953	-
HIV Emergency Relief Project Grants				
HIV Emergency Relief Project Grants - Ryan White 10/11	93.914	H89HA00002-20	6,160,537	5,722,326
Minority AIDS Initiative Program (MAI)	93.914	H89HA00002-20	759,723	656,374
HIV Emergency Relief Project Grants - Ryan White 10/11	93.914	H89HA00002-21	5,879,800	5,562,945
Minority AIDS Initiative Program (MAI)	93.914	H89HA00002-21	<u>732,342</u>	<u>656,499</u>
Total Program			13,532,402	12,598,144
Cooperative Agreements to Support State Based Safe Motherhood and Infant Health Initiative Programs				
Chronic Disease Prevention and Health Promotion	93.946	1H75DP002779-01	<u>275,000</u>	<u>275,000</u>
Total Program			275,000	275,000
Block Grants for Community Mental Health Services				
Passed Through Florida Department of Children and Families				
DCF-Assessments - BP02/03	93.958	JD256	73,594	-
Elderly Services Mental Health	93.958	JH299	<u>132,192</u>	-
Total Program			205,786	-
Block Grants for Prevention and Treatment of Substance Abuse				
Passed Through Florida Department of Children and Families				
JAC-Assessments DLE - BP02/03	93.959	JD256	129,993	-
Elderly Services Mental Health	93.959	JH299	102,322	-
Alcohol Abuse - Myers Act	93.959	JD245	2,214,127	-
Partnership For Healthy & Drug Free Broward	93.959	JD260-3	<u>8,722</u>	-
Total Program			2,455,164	-

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<b>FEDERAL GOVERNMENT GRANTS</b>	CFDA		EXPENDITURES	TRANSFER TO
<b>Funding Source and Grant Program</b>	NUMBER	CONTRACT NUMBER		SUBRECIPIENT
Preventative Health and Health Services Block Grant				
Passed Through Florida Department of Health				
Sexual Violence Prevention Program-Crisis Intervention	93.991	COH6A	\$ 38,556	\$ -
Total Program			<u>38,556</u>	<u>-</u>
<b>Total Department of Health and Human Services</b>			36,072,263	13,197,192
 DEPARTMENT OF HOMELAND SECURITY				
Emergency Food and Shelter National Board Program				
Passed Through Gateway Community Outreach, Inc.				
Emergency Food & Shelter Program Phase	97.024	Notice of Grant Award	<u>28,351</u>	<u>-</u>
Total Program			28,351	-
 Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
Passed Through Florida Department of Community Affairs/DEM				
Disaster Grants - Hurricane Wilma	97.036	06-WL-K-11-16-01-631	<u>375,206</u>	<u>-</u>
Total Program			375,206	-
 Hazard Mitigation Grant				
Passed Through Florida Department of Community Affairs/DEM				
Hazard Mitigation - Main Library	97.039	9HM-37-11-16-01-072	1,372,091	-
Hazard Mitigation - Judicial Complex	97.039	9HM-37-11-16-01-027	1,552,928	-
Hazard Mitigation - Public Safety Building	97.039	9HM-37-11-16-01-069	124,699	-
Hazard Mitigation - Fleet Services	97.039	9HM-37-11-16-01-067	689,995	-
FEMA Hazard Mitigation Grant for Oakland Park Annex Drainage	97.039	09-HM-23-06-16-01-002	463,852	-
FEMA Hazard Mitigation Grant for Broadview Park Drainage	97.039	09-HM-37-11-16-01-060	<u>1,551,414</u>	<u>-</u>
Total Program			5,754,979	-
 Emergency Management Performance Grants				
Passed Through Florida Department of Community Affairs/DEM				
Emergency Management Base Grant	97.042	09-BG-03-11-16-01-206	20,233	-
Emergency Management Base Grant	97.042	11-BG-05-11-16-01-125	278,494	-
Emergency Management Base Grant	97.042	12-FG-R3-11-16-01-073	<u>50,148</u>	<u>-</u>
Total Program			348,875	-
 Pre-Disaster Mitigation				
Passed Through Florida Department of Community Affairs/DEM				
Pre-Disaster Mitigation Grant	97.047	09-DM-45-11-16-01-412	<u>174,675</u>	<u>-</u>
Total Program			174,675	-
 Port Security Grant Program				
Port Security Grant	97.056	2007-GB-T7-0198	67,484	-
Port Security Grant	97.056	2007-GB-T7-0289	57,750	-
Port Security Grant	97.056	2008-GB-T8-K008	100,582	-
Port Security Grant	97.056	2009-PU-T9-K015	21,611	-
Port Administration Homeland Security	97.056	2005-GB-T5-0124	<u>63,129</u>	<u>-</u>
Total Program			310,556	-
 Homeland Security Grant Program				
2010 Homeland Security Grant Program	97.067	11-DS-9Z-11-16-23-359 2010-SS-TO-0092	<u>13,623</u>	<u>-</u>
Sub-Total Program			13,623	-

**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2011**

<b>FEDERAL GOVERNMENT GRANTS</b>	CFDA		EXPENDITURES	TRANSFER TO
<b>Funding Source and Grant Program</b>	NUMBER	CONTRACT NUMBER		SUBRECIPIENT
Passed Through City of Miami				
Urban Area Security Initiative - Ft Lauderdale	97.067	08DS-62-11-16-02	\$ 10,421	\$ -
Urban Area Security Initiative - 2008	97.067	09-DS-48-11-16-02-448	45,000	-
Urban Area Security Initiative - 2009	97.067	11-DS-32-11-16-02-017	<u>168,982</u>	<u>-</u>
Sub-Total Program			224,403	-
Passed Through City of Miramar				
Urban Area Security Initiative 2006 - BEMA	97.067	07DS-5S-11-16-02-259	70,865	-
Urban Area Security Initiative 2007 - BEMA	97.067	08DS-62-11-16-02-296	93,144	-
Urban Area Security Initiative 2008 - BEMA	97.067	09DS-48-11-16-02-448	<u>7,500</u>	<u>-</u>
Sub-Total Program			171,509	-
Passed Through Federal Emergency Management Agency				
2009 Homeland Security Grant Program (HSGP)	97.067	2009-SS-T9-0081	<u>91,555</u>	<u>-</u>
Sub-Total Program			91,555	-
Passed Through Florida Department of Law Enforcement				
Regional Metadata Managers - Issue 44	97.067	2007-LETP-BROW-2-Q4-025	30,408	-
Sustain Flex	97.067	2007-LETP-BROW-1-Q4-026	480,000	-
Complete Flex	97.067	2007-LETP-BROW-4-Q4-058	100,000	-
Meta Data Managers	97.067	2008-LETP-BROW-1-S3-018	39,648	-
FLEX Sustain	97.067	2008-LETP-BROW-2-S3-019	291,373	-
Enhanced SWAT and EOD Reg. Training Capability-806A	97.067	2009-SHSP-BROW-1-V3-011	1,212	-
Meta Data Planner - Issue 832	97.067	2009-SHSP-BROW-1-V3-013	<u>17,677</u>	<u>-</u>
Sub-Total Program			960,318	-
Total Program			1,461,408	-
Rail and Transit Security Grant Program				
FTA CAPITAL ASSISTANCE - TSGP Security	97.075	09-DS-11-16-20	11,973	-
DHS CAPITAL ASSISTANCE - TSGP Security	97.075	10-DS-52-11-16-2C	299,397	-
FTA CAPITAL ASSISTANCE - TSGP Security	97.075	2009-RA-T9-0073	<u>1,882,307</u>	<u>-</u>
Total Program			2,193,677	-
Homeland Security Biowatch Program				
BW Special Air Monitoring	97.091	2006-ST-091-000015	2,441	-
BW Special Air Monitoring	97.091	2006-ST-091-000015-5	293,858	-
BW Special Air Monitoring	97.091	2006-ST-091-000015-6	<u>81,417</u>	<u>-</u>
Total Program			377,716	-
<b>Total Department of Homeland Security</b>			<u>11,025,443</u>	<u>-</u>
<b>Total Expenditures of Federal Awards</b>			<b><u>\$ 136,536,147</u></b>	<b><u>\$ 29,368,916</u></b>

**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2011**

<b>STATE GOVERNMENT GRANTS</b>	CSFA			TRANSFER TO
<b>Funding Source and Grant Program</b>	NUMBER	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
<b>FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>				
Beach Erosion Control Program				
Beach Re-nourishment	37.003	07BO2	\$ 197,954	\$ -
Beach Re-nourishment	37.003	07BO4	77,991	-
Port Everglades Inlet Management Plan Implementation	37.003	00BO1	<u>187,114</u>	<u>-</u>
Total Program			463,059	-
Ambient Air Monitoring Agreement				
Local Government Cleanup Contracting	37.042	S0479	735,767	-
Ambient Air Monitoring Agreement	37.042	S0521	<u>82,139</u>	<u>-</u>
Total Program			817,906	-
Delegated Title V Air Pollution Control Activities				
Delegated Title V Air Pollution Control Activities	37.043	S0532	<u>277,495</u>	<u>-</u>
Total Program			<u>277,495</u>	<u>-</u>
<b>Total Florida Department of Environmental Protection</b>			1,558,460	-
<b>FLORIDA DEPARTMENT OF LEGAL AFFAIRS AND ATTORNEY GENERAL</b>				
Florida Council Against Sexual Violence				
Passed through Florida Council Against Sexual Violence				
Florida Council Against Sexual Violence 10/11	41.010	10OAG27	<u>25,684</u>	<u>-</u>
Total Program			<u>25,684</u>	<u>-</u>
<b>Total Florida Department of Legal Affairs and Attorney General</b>			25,684	-
<b>FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES</b>				
Mosquito Control				
Mosquito Control	42.003	016034	<u>39,000</u>	<u>-</u>
Total Program			<u>39,000</u>	<u>-</u>
<b>Total Florida Department of Agriculture and Consumer Services</b>			39,000	-
<b>FLORIDA DEPARTMENT OF STATE AND SECRETARY OF STATE</b>				
Public Library Construction Program				
Lauderdale Lakes Branch Library	45.020	06-PLC-02	<u>300,000</u>	<u>-</u>
Total Program			300,000	-
State Aid to Libraries				
State Aid to Libraries	45.030	11-ST-03	<u>1,473,369</u>	<u>-</u>
Total Program			<u>1,473,369</u>	<u>-</u>
<b>Total Florida Department of State and Secretary of State</b>			1,773,369	-
<b>FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS</b>				
Emergency Management Programs				
Emergency Management Base Grant	52.008	10-BG-25-11-16-01-097	27,192	-
Emergency Management Base Grant	52.008	11-BG-05-11-16-01-125	70,301	-
Emergency Management Base Grant	52.008	12-BG-05-11-16-01-0006	<u>13,651</u>	<u>-</u>
Total Program			111,144	-

**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2011**

<b>STATE GOVERNMENT GRANTS</b>	CSFA		EXPENDITURES	TRANSFER TO
<b>Funding Source and Grant Program</b>	NUMBER	CONTRACT NUMBER		SUBRECIPIENT
<b>Emergency Management Projects</b>				
Hazardous Materials Assistance	52.023	09-CP-07-11-16-01-123	\$ 3,411	\$ -
Hazardous Materials Assistance	52.023	10-CP-04-11-18-01-189	8,107	-
Hazardous Materials Assistance	52.023	11-CP-03-11-16-01-257	<u>9,010</u>	<u>-</u>
Total Program			20,528	-
<b>State Housing Initiative Program</b>				
SHIP State Housing Initiatives Partnership	52.901	SHIP	<u>4,023,890</u>	<u>-</u>
Total Program			<u>4,023,890</u>	<u>-</u>
<b>Total Florida Department of Community Affairs</b>			4,155,562	-
<b>FLORIDA DEPARTMENT OF TRANSPORTATION</b>				
<b>Commission for the Transportation Disadvantaged (CTD)</b>				
<b>Trip and Equipment Grant Program</b>				
Florida Commission for the Transportation Disadvantaged Trip and Equipment AQ080	55.001	23703618401	<u>2,884,000</u>	<u>-</u>
Total Program			2,884,000	-
<b>Aviation Development Grants</b>				
FDOT - Extend Runway 9R/27L	55.004	AP652 (407704)	3,364,769	-
FDOT - Airport Security Improvements	55.004	A0509 (412407)	57,047	-
FDOT - Construction of Taxiways A4 & BX	55.004	AP548 (424447)	912,694	-
FDOT - Overlay Runway 9L/27R at North Perry Airport	55.004	AP924 (416244)	143,251	-
FDOT - Overlay Runway 18L/36R at North Perry Airport	55.004	APT14 (418180)	145,977	-
FDOT - Install Elevated Runway Guard Lights	55.004	APW83 (428570)	5,975	-
FDOT - Security Fence Repair Project at North Perry Airport	55.004	APX09 (428571)	<u>125,600</u>	<u>-</u>
Total Program			4,755,313	-
<b>Seaport Grants</b>				
S. Port Container Yard, Phase VIII	55.005	#418252 #A0823	729,438	-
Berth 33 Bulkhead Repair/Replacement	55.005	#425899 #APL34	1,106,247	-
Terminal 19 Improvements	55.005	#425901 #AQ025	<u>405,815</u>	<u>-</u>
Total Program			2,241,500	-
<b>County Incentive Grant Program</b>				
Installation of Video Based Vehicle Detection Devices	55.008	AOE-70	13,120	-
Bailey Road from NW 64th Avenue to SR 7	55.008	AOE-07	<u>504,470</u>	<u>-</u>
Total Program			517,590	-
<b>Public Transit Block Grant Program</b>				
Block Grant - APT86	55.010	40718618401	<u>8,556,745</u>	<u>-</u>
Total Program			8,556,745	-
<b>Public Transit Service Development Program</b>				
I-95 Express Bus Service Marketing APP51	55.012	42579818401	<u>19,149</u>	<u>-</u>
Total Program			19,149	-

**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2011**

<b>STATE GOVERNMENT GRANTS</b>	CSFA	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO
<b>Funding Source and Grant Program</b>	NUMBER			SUBRECIPIENT
<b>Transit Corridor Program</b>				
I-95 Express Bus Service	55.013	APR99/424219-1-84-01	\$ 909,622	\$ -
I-95 Express Bus Service - AP053	55.013	42397619401	<u>9,513</u>	<u>-</u>
Total Program			919,135	-
<b>Intermodal Development Program</b>				
Capital Assistance - Pompano NTC Intermodal - AM928	55.014	41230919401	554,749	-
Commuter Bike Station	55.014	AOL38	1,099	-
McIntosh Road Realignment	55.014	#420545 19401 #A0009	<u>40,353</u>	<u>-</u>
Total Program			596,201	-
<b>State Highway Project Reimbursement</b>				
Milling and Resurfacing at Hillsboro Blvd. and Military Trail Intersection	55.023	AO-115	<u>397,034</u>	<u>-</u>
Total Program			397,034	-
<b>Transportation Regional Incentive Program (TRIP)</b>				
Palm Avenue from Stirling Road to Griffin Road	55.026	APD-79	142,240	-
Capital Assistance - TRP Oakland Park Route 72 Buses - AP716	55.026	42452819401	<u>1,578,512</u>	<u>-</u>
Total Program			<u>1,720,752</u>	<u>-</u>
<b>Total Florida Department of Transportation</b>			22,607,419	-
<b>FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES</b>				
<b>Baker Act</b>				
Elderly Services Mental Health	60.006	JH299	<u>20,833</u>	<u>-</u>
Total Program			20,833	-
<b>Homeless Challenge Grant</b>				
Homeless Challenge Grant	60.014	JFZ16	<u>63,397</u>	<u>-</u>
Total Program			63,397	-
<b>Homeless Housing Assistance Grant</b>				
Homeless Housing Assistance Grant	60.015	JFZ05	<u>178,297</u>	<u>-</u>
Total Program			178,297	-
<b>Homeless Grant-In-Aid Project</b>				
Local Homeless Coalition	60.021	JF209	<u>12,347</u>	<u>-</u>
Total Program			12,347	-
<b>Substance Abuse Treatment and Aftercare Services For Children</b>				
DCF-Assessments - BP02/03	60.030	JD256	<u>463,284</u>	<u>-</u>
Total Program			463,284	-
<b>Substance Abuse Detoxification Services For Adults</b>				
Alcohol Abuse - Myers Act	60.031	JD245	<u>407,017</u>	<u>-</u>
Total Program			407,017	-

**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2011**

<b>STATE GOVERNMENT GRANTS</b> <b>Funding Source and Grant Program</b>	CSFA NUMBER	CONTRACT NUMBER	EXPENDITURES	TRANSFER TO SUBRECIPIENT
<b>Substance Abuse Treatment and Aftercare Services For Adults</b>				
DCF-Assessments - BP02/03	60.033	JD256	\$ 115,271	\$ -
Alcohol Abuse - Myers Act	60.033	JD245	457,383	-
BRITE	60.033	LD928	48,306	-
Substance Abuse and Mental Health Grant	60.033	JH331	<u>5,410</u>	<u>-</u>
Total Program			626,370	-
<b>Children's Mental Health: SIPP RTC Non-Medicaid Eligible</b>				
DCF-Assessments - BP02/03	60.048	JD256	<u>51,452</u>	<u>-</u>
Total Program			51,452	-
<b>Adult Community Mental Health - Community Support Services</b>				
Elderly Services Mental Health	60.053	JH299	621,294	-
Substance Abuse and Mental Health Grant	60.053	JH331	<u>48,471</u>	<u>-</u>
Total Program			669,765	-
<b>Children's Mental Health Community Support Services</b>				
DCF-Assessments - BP02/03	60.055	JD256	<u>212,151</u>	<u>-</u>
Total Program			212,151	-
<b>Public Safety, Mental Health, and Substance Abuse Local Matching Grant</b>				
CJMHSa Implementation	60.115	LHZ06	<u>1,081,224</u>	<u>249,165</u>
Total Program			<u>1,081,224</u>	<u>249,165</u>
<b>Total Florida Department of Children and Families</b>			3,786,137	249,165
<b>FLORIDA DEPARTMENT OF HEALTH</b>				
<b>County Grant Awards</b>				
Emergency Medical Services	64.005	C5006	1,400	-
Emergency Medical Services	64.005	C6006	114,064	114,064
Emergency Medical Services	64.005	C7006	233,753	233,753
Emergency Medical Services	64.005	C8006	197,932	197,932
Emergency Medical Services	64.005	C9006	<u>224,980</u>	<u>223,775</u>
Total Program			772,129	769,524
<b>Rape Crisis Program Trust Fund - Sexual Battery Victims' Access To Services Act</b>				
Passed through Florida Council Against Sexual Violence				
Sexual Battery Recovery Services 10/11	64.061	10RCP27	<u>75,983</u>	<u>-</u>
Total Program			<u>75,983</u>	<u>-</u>
<b>Total Florida Department of Health</b>			848,112	769,524
<b>FLORIDA DEPARTMENT OF ELDER AFFAIRS</b>				
<b>Home Care for the Elderly</b>				
Passed Through Area wide Council on Aging of Broward County				
Home Care for the Elderly	65.001	JH010-15-2011	<u>41,979</u>	<u>-</u>
Total Program			41,979	-



**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2011**

<b>STATE GOVERNMENT GRANTS</b>	CSFA		EXPENDITURES	TRANSFER TO
<b>Funding Source and Grant Program</b>	NUMBER	CONTRACT NUMBER		SUBRECIPIENT
<b>Community Care for the Elderly (CCE)</b>				
Community Care for the Elderly	65.010	JC010-15-2011	\$ 5,630,523	\$ -
Community Care for the Elderly	65.010	JC011-15-2012	<u>1,909,681</u>	<u>-</u>
Total Program			<u>7,540,204</u>	<u>-</u>
<b>Total Florida Department of Elder Affairs</b>			7,582,183	-
<b>FLORIDA DEPARTMENT OF LAW ENFORCEMENT</b>				
Statewide Criminal Analysis Laboratory System				
Statewide Criminal Analysis Laboratory	71.002	FCLC DUI	<u>72,871</u>	<u>-</u>
Total Program			<u>72,871</u>	<u>-</u>
<b>Total Florida Department of Law Enforcement</b>			72,871	-
<b>FLORIDA DEPARTMENT OF REVENUE</b>				
Facilities For New Professional Sports, Retained Professional Sports, or Retained Spring Training Franchise				
Sales Tax Rebate for Arena 2009	73.016	N/A	<u>2,000,004</u>	<u>-</u>
Total Program			<u>2,000,004</u>	<u>-</u>
<b>Total Florida Department of Revenue</b>			2,000,004	-
<b>FLORIDA AGENCY FOR WORKFORCE INNOVATION</b>				
School Readiness Services				
Passed Through Early Learning Coalition of Broward County, Inc.				
Quality Rating System (Rate Child Care Facilities)	75.005	BCL-QRS-10-ELC4-1	164	-
Quality Rating System (Rate Child Care Facilities)	75.005	BCL-QRS-11-ELC4-1	<u>41,374</u>	<u>-</u>
Total Program			41,538	-
Voluntary Pre-Kindergarten Education Program				
Quality Assurance Services/Health, Safety & VPK Monitoring	75.007	BCL-MON-12-ELC4-2	15,136	-
Quality Assurance Services/Health, Safety & VPK Monitoring	75.007	BCL-MON-11-ELC4-2	<u>47,922</u>	<u>-</u>
Total Program			<u>63,058</u>	<u>-</u>
<b>Total Florida Agency for Workforce Innovation</b>			<u>104,596</u>	<u>-</u>
<b>DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES</b>				
Florida Arts License Plates Project				
Specialty License Plate	76.041		<u>65,000</u>	<u>-</u>
Total Program			65,000	-
Choose Life Specialty License Plate				
Choose Life License Plate	76.124		<u>104,528</u>	<u>-</u>
Total Program			<u>104,528</u>	<u>-</u>
<b>Total Department of Highway Safety and Motor Vehicles</b>			169,528	-

**BROWARD COUNTY, FLORIDA**  
**Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**Year Ended September 30, 2011**

<b>STATE GOVERNMENT GRANTS</b>	CSFA			TRANSFER TO
<b>Funding Source and Grant Program</b>	NUMBER	CONTRACT NUMBER	EXPENDITURES	SUBRECIPIENT
<b>FISH AND WILDLIFE CONSERVATION COMMISSION</b>				
Artificial Reefs Grants Program				
Marine Res-Artificial Reef Grant - Sub Site	77.007	MR263	\$ 4,812	\$ -
Total Program			<u>4,812</u>	<u>-</u>
<b>Total Fish and Wildlife Conservation Commission</b>			<u>4,812</u>	<u>-</u>
<b>Total Expenditures of State Financial Assistance</b>			<u>\$ 44,727,737</u>	<u>\$ 1,018,689</u>

**BROWARD COUNTY, FLORIDA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2011**

**NOTE 1 – GENERAL**

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance 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, 2011 and, accordingly, does not include a full year’s financial activity for grants awarded or terminated on dates not coinciding with the County’s fiscal year.

**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*; 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 Broward County, Florida.

*Basis of Accounting*

The expenditures in the accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance are presented using the modified accrual basis of accounting, except for the proprietary funds, which are presented on the accrual basis. The modified accrual basis recognizes expenditures in the period the associated liability is incurred, if measurable, while under the accrual basis, expenditures are recognized when incurred.

**NOTE 3 – MATCHING**

Matching funds were provided as follows:

	Net Federal/State Expenditures	Matching and Other Expenditures	Gross Expenditures
Federal	\$ 136,536,147	\$ 7,267,875	\$ 143,804,022
State Financial Assistance	44,727,737	19,510,445	64,238,182
	\$ 181,263,884	\$ 26,778,320	\$ 208,042,204

**NOTE 4 – 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 the governmental agency of any item charged to a program cannot be determined at this time.

**BROWARD COUNTY, FLORIDA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE *(Continued)***  
**Year Ended September 30, 2011**

**NOTE 5 – CSFA 55.010**

Public Transit Block Grant was tested and 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

**BROWARD COUNTY, FLORIDA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended September 30, 2011**

**SECTION I - SUMMARY OF INDEPENDENT AUDITOR'S RESULTS**

**Financial Statements**

Type of Auditor's Report Issued:

**Unqualified Opinion**

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?  Yes  No

**Federal Awards and State Financial Assistance**

Internal control over major programs and major projects:

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

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

**Unqualified Opinion**

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133 or chapter 10.557, Rules of the Auditor General?  Yes  No

**Identification of Major Federal Programs and Major State Projects:**

<u>CFDA Numbers</u>	<u>Name of Federal Programs</u>
	<i>CDBG - Entitlement Grants Cluster</i>
14.218	Community Development Block Grants/Entitlement Grants
14.253	ARRA - Community Development Block Grants/Entitlement Grants
14.239	Home Investment Partnerships Program
14.257	ARRA - Homelessness Prevention and Rapid Re-Housing Program (HPRP)
16.800	ARRA - Internet Crimes Against Children Task Force Program (ICAC)
	<i>JAG Program Cluster</i>
16.738	Edward Byrne Memorial Justice Assistance Grant Program
16.803	ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories
16.804	ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to Units of Local Government
20.106	Airport Improvement Program
20.106	ARRA - Airport Improvement Program
	<i>Federal Transit Cluster</i>
20.500	Federal Transit - Capital Investment Grants
20.507	Federal Transit - Formula Grants
20.507	ARRA - Federal Transit - Formula Grants
97.039	Hazard Mitigation Grant (HMGP)
20.523	ARRA - TIGGER Fleet Retrofits/EMP's Buses

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**Year Ended September 30, 2011**

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

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

<u>CSFA Numbers</u>	<u>Name of State Projects</u>
45.030	State Aid to Libraries
52.901	State Housing Initiatives Partnership (SHIP)
55.001	Commission for the Transportation Disadvantaged (CTD) TRIP and Equipment Grant Program
55.010	Public Transit Block Grant Program
65.010	Community Care for the Elderly (CCE)

Dollar threshold used to distinguish between  
Type A and Type B programs: Federal \$3,000,000  
State \$1,341,832

Auditee qualified as low-risk auditee? \_\_\_ Yes \_X\_ No

<b>Finding Number</b>	<b>Description</b>	<b>Significant Deficiency</b>	<b>Material Weakness</b>
<b>Financial Statement Findings</b>			
2011-01	Year End Financial Close and Reporting		X
2011-02	Presentation of Constitutional Officers	X	
2011-03	Cash Equivalents Policy	X	
<b>Federal Awards and State Financial Assistance Findings and Questioned Costs</b>			
SA2011-4	Schedule of Expenditures of Federal Awards and State Financial Assistance	X	

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**Year Ended September 30, 2011**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

Crowe Horwath LLP reported the following findings:

**2011-1 Year End Financial Close and Reporting**

**Finding type:** *Material Weakness*

Criteria

Policies and procedures should provide reasonable assurance that financial statements are free of errors and are presented fairly in conformity with accounting principles generally accepted in the United States of America (GAAP).

Condition

Review procedures related to the County's comprehensive annual financial report (CAFR) for the fiscal year ended September 30, 2011 were improved over the prior year and year-end close procedures were implemented; however, we noted some areas for improvement in the CAFR review process.

Cause

Lack of available resources in key positions.

Effect

We observed the following related to the County's CAFR:

- Mathematical errors, including footing and cross-footing errors
- Omitted GAAP disclosures
- Grammatical errors

Recommendation

We recommend that management continue to enhance and improve the review process to prevent reoccurrences of the errors described above.

Management's Response

Implementation of detailed scheduling and review controls resulted in a much improved auditing process this year, but we agree that the very tight deadlines resulted in one draft report that was not fully reviewed. Software improvements and staff reassignment for 2012 will improve edit controls and provide one more level of final review which will resolve these issues.

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**Year Ended September 30, 2011**

**SECTION II - FINANCIAL STATEMENT FINDINGS (Continued)**

**2011-2 Presentation of Constitutional Officers**

**Finding type:** *Significant Deficiency*

Criteria

Governmental fund classifications should be determined in accordance with accounting principles generally accepted in the United States of America.

Condition

In February 2009, the Government Accounting Standards Board (GASB) issued Statement No. 54, *Fund Balance Reporting and Governmental Type Definitions*, which establishes criteria for classifying fund balances into specifically defined classifications and clarifies definitions for governmental fund types. Statement No. 54 was effective for periods beginning after June 15, 2010; however, early implementation was encouraged and management of Broward County, Florida (the "County"), early implemented Statement No. 54 for the fiscal year ended September 30, 2010. Upon subsequent re-evaluation of funds used to account for financial resources of the County's constitutional officers, it was determined that those funds did not meet the criteria to be classified as special revenue funds under Statement No. 54.

Cause

Lack of implementation guidance due to early implementation of Statement No. 54.

Effect

Those funds were improperly classified as special revenue funds in the prior year. Under Statement No. 54, those funds should be a part of the general fund.

Recommendation

Management should carefully evaluate all funds to ensure their proper classification in accordance with accounting principles generally accepted in the United States of America.

Management's Response

The implementation of GASB 54 was encouraged but not required for fiscal year 2010. Broward County early implemented in fiscal year 2010 before the publication of the GASB implementation guide and its audited financial statements reflected our interpretation of the definitions published in the GASB statement. A review of the subsequently published guidance revealed that the Constitutional Offices did not meet the Special Revenue Fund definition and the required restatement of the beginning balances resulted in this finding. The County has corrected the presentation and this finding is resolved.



**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**Year Ended September 30, 2011**

**SECTION II - FINANCIAL STATEMENT FINDINGS (Continued)**

**2011-3 Cash Equivalents Policy**

**Finding type:** *Significant Deficiency*

Criteria

Investments should be reported as cash and cash equivalents or investments taking into consideration the County's policy for classifying investments as cash equivalents.

Condition

The County considers investments maturing three months or less from when they are purchased to be cash equivalents. We noted that approximately \$62 million of investments not meeting that criterion was included in cash and cash equivalents because the County only presents investments for funds with investments of \$10 million or more.

Cause

Deficiency in control design.

Effect

Cash and cash equivalents were overstated (and investments were understated) by approximately \$62 million.

Recommendation

The County should present investments for all funds regardless of whether or not their investments equal or exceed \$10 million.

Management's Response

The County concurs with the auditor's recommendation to change its criteria for the classification and presentation of cash equivalents and investments.

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**Year Ended September 30, 2011**

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

**SA 2011-4 Schedule of Expenditures of Federal Awards and State Financial Assistance (“SEFA”)**

**Finding type:** *Significant Deficiency – Internal Control*

Identification of Federal Program

CFDA: All  
Grant Number: All

Criteria or Specific Requirement

The County should prepare an accurate and complete SEFA for the period covered by the County’s financial statements prior to the planning phase of the federal and state single audits. The County should also reconcile the amounts reported on the SEFA to its general ledger.

Condition

We noted significant improvement related to the preparation of County’s SEFA for the fiscal year ended September 30, 2011 compared to the prior year schedule. However, revisions to the SEFA were still needed for fiscal year 2011, which related to the following:

1. The SEFA was not prepared on a timely basis after the close of the fiscal year.
2. Certain amounts reported on the SEFA were not correctly reconciled with grant expenditures recorded in the County’s general ledger.
3. The original SEFA provided for major federal program and state project determination did not include expenditures funded by program income. The SEFA should report all expenditure amounts funded by Federal awards, State financial assistance and program income generated from these funds.
4. Multiple County departments and agencies provide information for the SEFA; however, because responsibility for the SEFA is not centralized within one County department, there is not a central repository for the accumulation and review of this information. Accordingly, there is a lack of accountability for the accuracy and completeness of certain information reported on the schedule.

Questioned Costs

Not applicable

Context

The finding is considered systemic in nature, as it relates to the completion of the County’s single audit.

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)***  
**Year Ended September 30, 2011**

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

**SA 2011-4 Schedule of Expenditures of Federal Awards and State Financial Assistance *(Continued)***

*Effect*

The conditions noted above raise concern as to the accuracy of the SEFA and indicate a significant deficiency in internal controls over the preparation of this schedule. An inaccurate SEFA may result in delays for the completion of the single audit, erroneous determination of Type A and Type B programs, noncompliance with grantor audit requirements, and revisions to previously filed grant submissions.

*Cause*

It appears that the decentralization of grants administration and the need for additional training and resources necessary to prepare the SEFA caused this condition.

*Recommendation*

We recommend that the County continue to allocate the necessary personnel and resources to ensure that the SEFA is prepared on a timely basis following the close of the County's fiscal year. Preparation of this schedule should begin no later than June of each fiscal year, using preliminary information and then updated and reconciled with the County's general ledger once final information is determined after year end.

In addition, we recommend that the Accounting division implement a monitoring process over the various County agencies responsible for grant reporting. A centralized process for preparation of the SEFA will help ensure that data included on the schedule is properly reviewed for accuracy and completeness.

*Views of Responsible Officials and Planned Corrective Actions*

Agreed. The County will devote sufficient resources to ensure the SEFA is complete and accurate before the beginning of field work. We have also scheduled annual training for all grants personnel, and additional, more frequent focused training will continue to be implemented for grants administrative staff on an agency by agency basis.

**BROWARD COUNTY, FLORIDA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**Year Ended September 30, 2011**

**Financial Statement Findings:**

**2010-01 Year End Close Procedures and Financial Statement Preparation Process**

Finding: The County's centralized year-end close procedures and financial statement preparation processes have not been fully developed in a way to completely allow for the effective and efficient preparation of the year-end financial statements and disclosures.

Status of Corrective Action: Partially Resolved - see updated finding 2011-1.

**Federal Awards and State Projects Findings:**

**2010-02 Schedule of Expenditures of Federal Awards ("SEFA")**

Finding: The County does not have clear procedures in place to ensure the accuracy and completeness of its SEFA.

Status of Corrective Action: Partially resolved. See current-year finding SA 2011-4.

**2010-03 Davis-Bacon Act**

Finding: There was no evidence that the County performed monitoring of contracts for compliance with the Davis-Bacon Act.

Status of Corrective Action: Finding was resolved to our satisfaction.

**2010-04 Grant Training**

Finding: The County's personnel are not adequately trained and do not take ownership of control activities over grant compliance. Material noncompliance can occur and not be prevented or detected on a timely basis.

Status of Corrective Action: Finding was resolved to our satisfaction.