

# **Miami-Dade County, Florida**

Single Audit Reports in Accordance With the Uniform  
Guidance and Chapter 10.550, *Rules of the Auditor  
General* of the State of Florida  
Year Ended September 30, 2017

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**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards**

**Independent Auditor’s Report**

The Honorable Mayor and Chairperson and  
Members of the Board of County Commissioners  
Miami-Dade County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, 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 Miami-Dade County, Florida (the County), as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated March 31, 2018. Our report includes a reference to other auditors who audited the component units and funds listed below. The financial statements of the Jackson Health Foundation, Inc. were not audited in accordance with *Government Auditing Standards* and accordingly this report does not include reporting on internal controls over financial reporting or instances of reportable noncompliance with the Jackson Health Foundation, Inc.

Other auditors audited the financial statements of the following component units and funds, as described in our report on the County’s financial statements:

**Component Units/Funds**

- Miami-Dade Housing Agency – State Housing Initiatives Program
- Miami-Dade Housing Agency – Documentary Stamp Surtax Program
- Miami-Dade Housing Agency – Other Housing Programs
- Miami-Dade County Clerk of the Circuit and County Courts – Special Revenue Fund
- Miami-Dade Housing Agency – Section 8 Allocation Properties Fund
- Miami-Dade Housing Agency – Mixed Income Properties Fund
- Miami-Dade Water and Sewer Department
- Public Health Trust of Miami-Dade County
- Miami-Dade Transit Department
- Miami-Dade Aviation Department
- Miami-Dade Housing Finance Authority
- Jackson Health Foundation, Inc.
- Miami-Dade Housing Agency – State Housing Initiatives Program
- Miami-Dade Housing Agency – Documentary Stamp Surtax Program
- Miami-Dade Housing Agency – Other Housing Programs
- Miami-Dade Housing Agency – Section 8 Allocation Properties Fund
- Miami-Dade Housing Agency – Mixed Income Properties Fund
- Miami-Dade County Clerk of the Circuit and County Courts – Special Revenue Fund
- Miami-Dade County Clerk of the Circuit and County Courts – Agency Fund
- Public Health Trust of Miami-Dade County – Pension Trust Fund

**Opinion Unit**

- governmental activities
- governmental activities
- governmental activities
- governmental activities
- business-type activities
- business-type activities
- business-type activities – major fund
- business-type activities – major fund
- business-type activities – major fund
- business-type activities – major fund
- discretely presented component unit
- discretely presented component unit
- aggregate remaining fund information
- aggregate remaining fund information
- aggregate remaining fund information
- aggregate remaining fund information
- aggregate remaining fund information
- aggregate remaining fund information
- aggregate remaining fund information
- aggregate remaining fund information

This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*RSM US LLP*

Miami, Florida  
March 31, 2018

**Report on Compliance For Each Major Federal Program and State Project; Report on Internal Control Over Compliance; and Report On the Schedule of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General, State of Florida***

**Independent Auditor's Report**

The Honorable Mayor and Chairperson and  
Members of the Board of County Commissioners  
Miami-Dade County, Florida

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

We have audited Miami-Dade County, Florida's (the County) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and the requirements described in the *Florida Department of Financial Services' State Projects Compliance Supplement*, that could have a direct and material effect on each of the County's major federal programs and state projects for the year ended September 30, 2017. The County's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

The County's basic financial statements include the operations of the Miami-Dade Aviation Department; Miami-Dade Transit Department; Public Health Trust of Miami-Dade County; the Miami-Dade Housing Agency; and Miami-Dade Water and Sewer Department, which received approximately \$20,603,086; \$164,625,633; \$7,603,170; \$259,481,733; and \$15,707,627, respectively, in federal awards and state financial assistance, which are not included in the schedule of expenditures of federal awards and state financial assistance for the year ended September 30, 2017. Our audit, described below, did not include the operations of the Miami-Dade Aviation Department; Miami-Dade Transit Department; Public Health Trust of Miami-Dade County; the Miami-Dade Housing Agency; and Miami-Dade Water and Sewer Department because these departments engaged other auditors to separately perform an audit in accordance with the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General, State of Florida*.

**Management's Responsibility**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Auditor General, State of Florida*. Those standards and the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or major state project occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2017.

### **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item CF 2017-001. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 31, 2018, which contained unmodified opinions on those financial statements and a reference to other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, and is not a required part of the 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 basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards and state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

*RSM US LLP*

Miami, Florida

June 27, 2018, except for our report on the Schedule of Expenditures of Federal Awards and State Financial Assistance, for which the date is March 31, 2018

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

| FEDERAL GRANTOR / PASS-THROUGH GRANTOR / PROGRAM OR CLUSTER TITLE              | FEDERAL<br>CFDA | GRANT/CONTRACT<br>NUMBER | PASS-THROUGH<br>ENTITY IDENTIFYING<br>NUMBER | PASSED THROUGH<br>AMOUNT TO<br>SUBRECIPIENT | TOTAL<br>FEDERAL<br>EXPENDITURES |
|--|-----------------|--------------------------|--|---|----------------------------------|
| <b>U. S. DEPARTMENT OF AGRICULTURE:</b>  |                 |                          |  |   |                                  |
| <b>Passed through Florida Department of Health:</b>                            |                 |                          |  |   |                                  |
| Child and Adult Care Food Program  | 10.558          |                          | A-3114                                       | \$ 549                                      |                                  |
|  |                 |                          | A-3114                                       |   | 3,260                            |
| <b>Passed through Florida Department of Elder Affairs:</b>                     |                 |                          |  |   |                                  |
| Child and Adult Care Food Program  | 10.558          |                          | Y6010  |   | (12)                             |
|  |                 |                          | Y6010  |   | 141,847                          |
|  |                 |                          |  |   | <u>145,644</u>                   |
| <b>Child Nutrition Cluster:</b>  |                 |                          |  |   |                                  |
| <b>Passed through Florida Department of Agriculture and Consumer Services:</b> |                 |                          |  |   |                                  |
| Summer Food Service Program for Children                                       | 10.559          |                          | 04-0225                                      |   | 35,556                           |
|  |                 |                          | 04-0225                                      |   | 1,058,450                        |
| <b>Total Child Nutrition Cluster</b>   |                 |                          |  |   | <u>1,094,006</u>                 |
| <b>TOTAL U. S. DEPARTMENT OF AGRICULTURE</b>                                   |                 |                          |  |   | <u>\$ 1,239,650</u>              |
| <b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>                       |                 |                          |  |   |                                  |
| <b>CDBG: Entitlement Grants Cluster:</b>                                       |                 |                          |  |   |                                  |
| Community Development Block Grants/Entitlement Grants                          | 14.218          | 5389                     |  | \$ (1,583)                                  |                                  |
|  |                 | 5391                     |  |   | 17,532                           |
|  |                 | 5384                     |  |   | 183,308                          |
|  |                 | 5343                     |  |   | 8,107                            |
|  |                 | 5386                     |  |   | 38,639                           |
|  |                 | 5390                     |  |   | (51)                             |
|  |                 | N/A                      |  |   | 15,540                           |
|  |                 | N/A                      |  |   | 9,370                            |
|  |                 | N/A                      |  |   | (11,877)                         |
|  |                 | N/A                      |  |   | 26,019                           |
|  |                 | N/A                      |  |   | 5,526                            |
|  |                 | N/A                      |  |   | 30,307                           |
| <b>Total CDBG: Entitlement Grants Cluster</b>                                  |                 |                          |  |   | <u>320,837</u>                   |
| <b>Passed through Florida Department of Children and Families:</b>             |                 |                          |  |   |                                  |
| Emergency Solutions Grant Program  | 14.231          |                          | KPZ41  | \$ 116,424                                  | 116,424                          |

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**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

| FEDERAL GRANTOR / PASS-THROUGH GRANTOR / PROGRAM OR CLUSTER TITLE                                      | FEDERAL<br>CFDA | GRANT/CONTRACT<br>NUMBER                                 | PASS-THROUGH<br>ENTITY IDENTIFYING<br>NUMBER | PASSED THROUGH<br>AMOUNT TO<br>SUBRECIPIENT | TOTAL<br>FEDERAL<br>EXPENDITURES   |
|--|-----------------|--|--|---|------------------------------------|
| <b>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT: (Continued)</b>                                  |                 |  |  |   |                                    |
| Supportive Housing Program   | 14.235          | FLO463L4D001300  |  | \$ 110,389                                  | \$ 115,117                         |
| Continuum of Care Program  | 14.267          | FL0166L4-FL0532L4<br>FL0165-FL0532<br>FL0165 thru FL0658 |  | 2,646,594<br>19,702,289<br>609,626          | 2,990,482<br>20,677,888<br>609,626 |
|  |                 |  |  | <u>22,958,509</u>                           | <u>24,277,996</u>                  |
| <b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>  |                 |  |  | <u>\$ 23,185,322</u>                        | <u>\$ 24,830,374</u>               |
| <b>U. S. DEPARTMENT OF THE INTERIOR:</b>   |                 |  |  |   |                                    |
| <b>Fish and Wildlife Cluster:</b>  |                 |  |  |   |                                    |
| <b>Passed through State of Florida Fish and Wildlife Conservation Commission:</b>                      |                 |  |  |   |                                    |
| Sportfish Restoration  | 15.605          |  | 15096  |   | \$ 71,310                          |
| <b>Total Fish and Wildlife Cluster</b>   |                 |  |  |   | <u>71,310</u>                      |
| Rivers, Trails and Conservation Assistance   | 15.921          | P12AC30137   |  |   | <u>11,024</u>                      |
| <b>TOTAL U. S. DEPARTMENT OF THE INTERIOR</b>  |                 |  |  |   | <u>\$ 82,334</u>                   |
| <b>U.S. DEPARTMENT OF JUSTICE:</b>   |                 |  |  |   |                                    |
| Equitable Sharing Program  | 16.unknown      | N/A  |  |   | \$ 783,678                         |
| Services for Trafficking Victims   | 16.320          | 2014-VT-BX-K017<br>2016-VT-BX-K025                       |  |   | 93,340<br>78,460                   |
|  |                 |  |  |   | <u>171,800</u>                     |
| <b>Passed through Disability Independence Group, Inc. (DIG)</b>  |                 |  |  |   |                                    |
| Education, Training and Enhanced Services to End Violence Against and Abuse of Women with Disabilities | 16.529          |  | 2015-FW-AX-K001                              |   | <u>8,681</u>                       |
| National Institute of Justice Research, Evaluation and Development Project Grants                      | 16.560          | 2014-DN-BX-K074  |  |   | <u>19,260</u>                      |

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**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

| FEDERAL GRANTOR / PASS-THROUGH GRANTOR / PROGRAM OR CLUSTER TITLE                             | FEDERAL<br>CFDA | GRANT/CONTRACT<br>NUMBER | PASS-THROUGH<br>ENTITY IDENTIFYING<br>NUMBER | PASSED THROUGH<br>AMOUNT TO<br>SUBRECIPIENT | TOTAL<br>FEDERAL<br>EXPENDITURES |
|---|-----------------|--------------------------|--|---|----------------------------------|
| <b>U. S. DEPARTMENT OF JUSTICE: (Continued)</b>   |                 |                          |  |   |                                  |
| <b>Passed through State of Florida Department of Legal Affairs/Office of Attorney General</b> |                 |                          |  |   |                                  |
| Crime Victim Assistance   | 16.575          |                          | V071-14226                                   | \$ 128                                      |                                  |
|   |                 |                          | V093-14061                                   |   | 650                              |
|   |                 |                          | VOCA-2016-00417                              |   | 97,455                           |
|   |                 |                          | 00215  |   | 297,278                          |
| <b>Passed through Florida Coalition Against Domestic Violence</b>                             |                 |                          |  |   |                                  |
| Crime Victim Assistance   | 16.575          |                          | 17-2222-EJ VOCA                              |   | 35,791                           |
|   |                 |                          |  |   | <u>431,302</u>                   |
| <b>Drug Court Discretionary Grant Program</b>   |                 |                          |  |   |                                  |
|   | 16.585          | 2013-DC-BX-0062          |  |   | 65,433                           |
|   |                 | 2016-WE-AX-0015          |  |   | 200,801                          |
|   |                 | 2016-HI-AX-K005          |  |   | 21,327                           |
|   |                 | 2016-DC-BX-0002          |  |   | 78,390                           |
|   |                 | 2016-VV-BX-0007          |  |   | 52,169                           |
|   |                 |                          |  |   | <u>418,120</u>                   |
| <b>Passed through Florida Coalition Against Domestic Violence</b>                             |                 |                          |  |   |                                  |
| Violence Against Women Formula Grants   | 16.588          |                          | 17-2222-Basic Needs                          |   | 4,464                            |
|   |                 |                          | 17-2222-LE ENH                               |   | 41,779                           |
|   |                 |                          | 18-2222-LE ENH                               |   | 9,693                            |
|   |                 |                          |  |   | <u>55,936</u>                    |
| <b>Public Safety Partnership and Community Policing Grants</b>                                |                 |                          |  |   |                                  |
|   | 16.710          | 2013-UL-WX-0046          |  |   | 4,553                            |
|   |                 | 2015-UL-WX-0011          |  |   | 985,908                          |
|   |                 | 2016-UL-WX-0023          |  |   | 319,978                          |
|   |                 |                          |  |   | <u>1,310,439</u>                 |
| <b>Edward Byrne Memorial Justice Assistance Grant Program</b>                                 |                 |                          |  |   |                                  |
|   | 16.738          | 2013-DJ-BX-0292          |  |   | 4,148                            |
|   |                 | 2014-DJ-BX-0134          |  |   | 198,923                          |
|   |                 | 2015-DJ-BX-0933          |  |   | 110,068                          |
|   |                 | 2015-DJ-BX-K037          |  |   | 560,322                          |
|   |                 | 2016-DJ-BX-0578          |  |   | 19,183                           |
|   |                 | 2017-JAGC-DADE-9-F9-155  |  |   | 71,935                           |
|   |                 | 2017-JAGC-DADE-31-R3-246 |  |   | 8,146                            |

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**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

| FEDERAL GRANTOR / PASS-THROUGH GRANTOR / PROGRAM OR CLUSTER TITLE | FEDERAL<br>CFDA | GRANT/CONTRACT<br>NUMBER                                       | PASS-THROUGH<br>ENTITY IDENTIFYING<br>NUMBER                                    | PASSED THROUGH<br>AMOUNT TO<br>SUBRECIPIENT | TOTAL<br>FEDERAL<br>EXPENDITURES |
|---|-----------------|--|---|---|----------------------------------|
| <b>U.S. DEPARTMENT OF JUSTICE: (Continued)</b>                    |                 |  |   |   |                                  |
| <b>Passed through Florida Department of Law Enforcement</b>       |                 |  |   |   |                                  |
| Edward Byrne Memorial Justice Assistance Grant Program            | 16.738          |  | 2016-JAGC-DADE-21-H3-107<br>2017-JAGC-DADE-11-F9-203<br>2017-JAGC-DADE-8-F9-096 | \$ (2,705)<br>174,760<br>159,338            | <u>1,304,118</u>                 |
| DNA Backlog Reduction Program                                     | 16.741          | 2015-DN-BX-0051<br>2016-DN-BX-0034                             |   | 621,886<br>222,441                          | <u>844,327</u>                   |
| <b>Passed through Florida Department of Law Enforcement</b>       |                 |  |   |   |                                  |
| Paul Coverdell Forensic Sciences Improvement Grant Program        | 16.742          |  | 2016-CD-BX-0030   |   | <u>41,769</u>                    |
| Byrne Criminal Justice Innovation Program                         | 16.817          | 2014-AJ-BX-0010  |   |   | <u>216,577</u>                   |
| <b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>                           |                 |  |   | <u>\$ 5,606,007</u>                         |                                  |
| <b>U. S. DEPARTMENT OF LABOR:</b>                                 |                 |  |   |   |                                  |
| <b>Passed through Florida Department of Education:</b>            |                 |  |   |   |                                  |
| National Farm Worker Jobs Program                                 | 17.264          |  | 761-4057B-7CFJ1   | \$ 361,786                                  | <u>361,786</u>                   |
| <b>TOTAL U.S. DEPARTMENT OF LABOR</b>                             |                 |  |   |   | <u>361,786</u>                   |
| <b>U.S. DEPARTMENT OF STATE:</b>                                  |                 |  |   |   |                                  |
| Trans-National Crime  | 19.705          | S-INLEC-14-CA-0062<br>S-INLEC-17-CA-0077<br>S-INLEC-17-CA-2033 |   | \$ 31,224<br>623,910<br>124,388             | <u>779,522</u>                   |
| <b>TOTAL U.S. DEPARTMENT OF STATE</b>                             |                 |  |   | <u>\$ 779,522</u>                           |                                  |

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**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

| FEDERAL GRANTOR / PASS-THROUGH GRANTOR / PROGRAM OR CLUSTER TITLE                         | FEDERAL<br>CFDA | GRANT/CONTRACT<br>NUMBER | PASS-THROUGH<br>ENTITY IDENTIFYING<br>NUMBER | PASSED THROUGH<br>AMOUNT TO<br>SUBRECIPIENT | TOTAL<br>FEDERAL<br>EXPENDITURES |
|---|-----------------|--------------------------|--|---|----------------------------------|
| <b>U.S. DEPARTMENT OF TRANSPORTATION:</b>   |                 |                          |  |   |                                  |
| <b>Highway Planning and Construction Cluster:</b>   |                 |                          |  |   |                                  |
| <b>Passed through the Florida Department of Transportation:</b>                           |                 |                          |  |   |                                  |
| Highway Planning and Construction   | 20.205          |                          | ARB76  | \$  | 2,164,599                        |
|   |                 |                          | ARC43  |   | 1,317,152                        |
|   |                 |                          | ARF61  |   | 530,074                          |
|   |                 |                          | ARM05  |   | 44,072                           |
|   |                 |                          | ARJ74  |   | 8,030,732                        |
|   |                 |                          | ARV74  |   | 36,683                           |
|   |                 |                          | G0686  |   | 175,416                          |
|   |                 |                          | G0685  |   | 256                              |
|   |                 |                          | G0D38  |   | 12,637                           |
|   |                 |                          | G0D39  |   | 18,201                           |
|   |                 |                          | GoH50  |   | 20,572                           |
|   |                 |                          | G0D37  |   | 288,507                          |
|   |                 |                          | G0D37 FM#43933-1-14-01                       |   | 2,141,310                        |
|   |                 |                          | ARY87  |   | 542,020                          |
|   |                 |                          | G0E08  |   | 146,057                          |
| <b>Total Highway Planning and Construction Cluster</b>                                    |                 |                          |  |   | <u>15,468,288</u>                |
| <b>Passed through the Florida Department of Transportation:</b>                           |                 |                          |  |   |                                  |
| Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research | 20.505          |                          | ARL85  |   | 310,537                          |
|   |                 |                          | G0638  |   | 543,198                          |
|   |                 |                          | G0H71  |   | 1,058,093                        |
|   |                 |                          |  |   | <u>1,911,828</u>                 |
| <b>Highway Safety Cluster:</b>  |                 |                          |  |   |                                  |
| <b>Passed through the Florida Department of Transportation:</b>                           |                 |                          |  |   |                                  |
| State and Community Highway Safety  | 20.600          |                          | G0633  |   | <u>116,538</u>                   |
| <b>Passed through the Florida Department of Transportation:</b>                           |                 |                          |  |   |                                  |
| National Priority Safety Programs   | 20.616          |                          | G0F27  |   | <u>290,390</u>                   |
| <b>Total Highway Safety Cluster</b>   |                 |                          |  |   | <u>290,390</u>                   |
| <b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>  |                 |                          |  |   | <u>\$ 17,787,044</u>             |

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

| FEDERAL GRANTOR / PASS-THROUGH GRANTOR / PROGRAM OR CLUSTER TITLE  | FEDERAL<br>CFDA | GRANT/CONTRACT<br>NUMBER | PASS-THROUGH<br>ENTITY IDENTIFYING<br>NUMBER | PASSED THROUGH<br>AMOUNT TO<br>SUBRECIPIENT | TOTAL<br>FEDERAL<br>EXPENDITURES |
|--|-----------------|--------------------------|--|---|----------------------------------|
| <b>U. S. DEPARTMENT OF THE TREASURY:</b>   |                 |                          |  |   |                                  |
| Law Enforcement Trust Fund   | 21.unknown      | N/A                      |  |   | \$ 284,520                       |
| <b>TOTAL U.S. DEPARTMENT OF THE TREASURY</b>   |                 |                          |  |   | <u>284,520</u>                   |
| <b>U.S. DEPARTMENT OF VETERAN'S AFFAIRS:</b>   |                 |                          |  |   |                                  |
| <b>Passed through the Advocate Program</b>   |                 |                          |  |   |                                  |
| VA Supportive Services for Veteran Families Program  | 64.033          |                          | N/A  |   | \$ 30,000                        |
| <b>TOTAL U.S. DEPARTMENT OF VETERAN'S AFFAIRS</b>  |                 |                          |  |   | <u>30,000</u>                    |
| <b>U.S. ENVIRONMENTAL PROTECTION AGENCY:</b>   |                 |                          |  |   |                                  |
| Air Pollution Control Program Support  | 66.001          | 00402415                 |  |   | \$ 430,115                       |
| Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities to the Clean Air Act | 66.034          | PM96496115               |  |   | 22,897                           |
| <b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>  |                 |                          |  |   | <u>\$ 453,012</u>                |
| <b>U.S. DEPARTMENT OF EDUCATION:</b>   |                 |                          |  |   |                                  |
| Adult Education National Leadership Activities   | 84.191          | V191D150034              |  |   | \$ 40,288                        |
| <b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>  |                 |                          |  |   | <u>\$ 40,288</u>                 |
| <b>U. S. ELECTION ASSISTANCE COMMISSION:</b>   |                 |                          |  |   |                                  |
| <b>Passed through Florida Department of State and Secretary of State:</b>                                      |                 |                          |  |   |                                  |
| Help America Vote Act Requirements Payments  | 90.401          |                          | 2016-2017-0001-DAD                           |   | \$ 311,868                       |
| <b>TOTAL U.S. ELECTION ASSISTANCE COMMISSION</b>   |                 |                          |  |   | <u>\$ 311,868</u>                |
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>   |                 |                          |  |   |                                  |
| <b>Aging Cluster:</b>  |                 |                          |  |   |                                  |
| <b>Passed through Alliance on Aging, Inc.:</b>   |                 |                          |  |   |                                  |
| Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Services            | 93.044          |                          | AA-1518                                      |   | \$ 57,083                        |
|  |                 |                          | AA-1618                                      |   | 165,255                          |
|  |                 |                          | AE-1718                                      |   | 2,067,966                        |
| <b>Total Aging Cluster</b>   |                 |                          |  |   | <u>2,290,304</u>                 |

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

| FEDERAL GRANTOR / PASS-THROUGH GRANTOR / PROGRAM OR CLUSTER TITLE   | FEDERAL<br>CFDA | GRANT/CONTRACT<br>NUMBER           | PASS-THROUGH<br>ENTITY IDENTIFYING<br>NUMBER                            | PASSED THROUGH<br>AMOUNT TO<br>SUBRECIPIENT | TOTAL<br>FEDERAL<br>EXPENDITURES |
|---|-----------------|------------------------------------|---|---|----------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (continued)</b>  |                 |                                    |   |   |                                  |
| Substance Abuse and Mental Health Services Projects of Regional<br>and National Significance  | 93.243          | 1H79TI025010-01<br>1H79TI025428-01 |   | \$ 92,889<br>78,043                         | <u>170,932</u>                   |
| <b>Passed through Florida Department of Health:</b><br>Partnerships to Help Improve Community Health  | 93.331          |                                    | DEW88   |   | <u>506,349</u>                   |
| <b>Temporary Assistance for Needy Families (TANF) Cluster:</b><br><b>Passed through Florida Department of Children and Families:</b><br>Temporary Assistance for Needy Families | 93.558          |                                    | KPZ43   |   | 32,551                           |
| <b>Passed through Florida Coalition Against Domestic Violence:</b><br>Temporary Assistance for Needy Families   | 93.558          |                                    | 17-2222 Basic Needs<br>17-2222 DVS<br>18-2222 DVS                       | 5,104<br>435,660<br>126,206                 | <u>599,521</u>                   |
| <b>Total Temporary Assistance for Needy Families (TANF) Cluster</b>   |                 |                                    |   |   | <u>599,521</u>                   |
| <b>Passed through Florida Department of Revenue:</b><br>Child Support Enforcement   | 93.563          |                                    | CD313<br>CSLD3  |   | 3,242,421<br>109,329             |
|   |                 |                                    |   |   | <u>3,351,750</u>                 |
| <b>Passed through Florida Department of Economic Opportunity:</b><br>Low-Income Home Energy Assistance  | 93.568          |                                    | 16-EA-0F-11-23-01-017<br>16-WX-0G-11-23-04-018<br>17-EA-0F-11-23-01-017 | 4,624,892<br>492,286<br>3,894,072           | <u>9,011,250</u>                 |
| <b>Passed through Florida Department of Economic Opportunity</b><br>Community Services Block Grant  | 93.569          |                                    | 15-SB-0D-11-23-01-016<br>16-SB-0D-11-23-01-016<br>17-SB-0D-11-23-01-116 | (2,671)<br>662,918<br>2,583,029             | <u>3,243,276</u>                 |

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

| FEDERAL GRANTOR / PASS-THROUGH GRANTOR / PROGRAM OR CLUSTER TITLE                               | FEDERAL<br>CFDA | GRANT/CONTRACT<br>NUMBER | PASS-THROUGH<br>ENTITY IDENTIFYING<br>NUMBER | PASSED THROUGH<br>AMOUNT TO<br>SUBRECIPIENT | TOTAL<br>FEDERAL<br>EXPENDITURES |
|---|-----------------|--------------------------|--|---|----------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (continued)</b>                                |                 |                          |  |   |                                  |
| Head Start  | 93.600          | 04CH010192-01-00         |  | \$ 731,835                                  | 731,835                          |
|   |                 | 04CH01019202             |  |   | 47,471,447                       |
|   |                 | 04CH01019202             |  |   | 10,274,360                       |
|   |                 | 04HP00230104             |  |   | 200,817                          |
|   |                 | 04HP0023-02-00           |  |   | 2,486,122                        |
|   |                 | 04HP0023-03-00           |  |   | 458,066                          |
|   |                 |                          |  |   | <u>61,622,647</u>                |
| <b>Passed through Florida Coalition Against Domestic Violence</b>                               |                 |                          |  |   |                                  |
| Family Violence Prevention and Services/Domestic Violence<br>Shelter and and Supportive Service | 93.671          |                          | 17-2222 DVS                                  |   | 258,456                          |
|   |                 |                          | 17-2222 Basic Needs                          |   | 3,431                            |
|   |                 |                          | 18-2222 DVS                                  |   | 88,018                           |
|   |                 |                          |  |   | <u>349,905</u>                   |
| HIV Emergency Relief Project Grants   | 93.914          | H89HA00005               |  | \$ (10,441)                                 | (10,441)                         |
|   |                 | H89HA00005               |  | (3,698)                                     | (3,698)                          |
|   |                 | H89HA00005               |  | 13,392,303                                  | 14,632,742                       |
|   |                 | H89HA00005               |  | 13,731,377                                  | 14,711,746                       |
|   |                 | H89HA00005               |  | (18,706)                                    | (18,706)                         |
|   |                 | H89HA00005               |  | (12,736)                                    | (12,736)                         |
|   |                 |                          |  |   | <u>27,078,099</u>                |
| <b>Passed through South Florida Behavioral Health Network, Inc.:</b>                            |                 |                          |  |   |                                  |
| Block Grants for Community Mental Health Services   | 93.958          |                          | ME225-7-42                                   | 267,043                                     | 267,043                          |
| <b>Passed through South Florida Behavioral Health Network, Inc.:</b>                            |                 |                          |  |   |                                  |
| Block Grants for Prevention and Treatment of Substance Abuse                                    | 93.959          |                          | ME225-7-34                                   |   | 266,477                          |
|   |                 |                          | ME225-8-34                                   |   | 95,776                           |
| <b>Passed through Florida Department of Children and Families:</b>                              |                 |                          |  |   |                                  |
| Block Grants for Prevention and Treatment of Substance Abuse                                    | 93.959          |                          | ME225-6-28                                   |   | 1,595,122                        |
|   |                 |                          |  |   | <u>1,957,375</u>                 |
| <b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>                                       |                 |                          |  | <u>\$ 27,345,142</u>                        | <u>\$ 112,669,259</u>            |

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

| <b>FEDERAL GRANTOR / PASS-THROUGH GRANTOR / PROGRAM OR CLUSTER TITLE</b> | <b>FEDERAL CFDA</b> | <b>GRANT/CONTRACT NUMBER</b>  | <b>PASS-THROUGH ENTITY IDENTIFYING NUMBER</b> | <b>PASSED THROUGH AMOUNT TO SUBRECIPIENT</b> | <b>TOTAL FEDERAL EXPENDITURES</b> |
|--|---------------------|---|---|--|-----------------------------------|
| <b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</b>                   |                     |   |   |  |                                   |
| Retired and Senior Volunteer Program                                     | 94.002              | 16SRSFL009<br>16SRSFL009  |   | \$ 90,341<br>14,196                          | <u>104,537</u>                    |
| <b>Foster Grandparent/Senior Companion Cluster:</b>                      |                     |   |   |  |                                   |
| Foster Grandparent Program   | 94.011              | 16SFSFL006<br>16SFSFL006  |   | 219,426<br>48,573                            | <u>267,999</u>                    |
| Senior Companion Program   | 94.016              | 16SCSFL003<br>16SCSFL003  |   | 92,347<br>275,494                            | <u>367,841</u>                    |
| <b>Total Foster Grandparent/Senior Companion Cluster</b>                 |                     |   |   |  | <u>635,840</u>                    |
| <b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>              |                     |   |   |  | <u>\$ 740,377</u>                 |
| <b>EXECUTIVE OFFICE OF THE PRESIDENT:</b>                                |                     |   |   |  |                                   |
| High Intensity Drug Trafficking Areas Program                            | 95.001              | G15MI0004A<br>G16MI0004A<br>G17MI0004A  |   | 17,392<br>283,196<br>55,203                  | <u>355,791</u>                    |
| <b>TOTAL EXECUTIVE OFFICE OF THE PRESIDENT</b>                           |                     |   |   |  | <u>\$ 355,791</u>                 |
| <b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>                             |                     |   |   |  |                                   |
| <b>Passed through the City of Miami</b>                                  |                     |   |   |  |                                   |
| Non-Profit Security Program  | 97.008              |   | N/A   | \$ 291,238                                   | <u>291,238</u>                    |
| <b>Passed through the United Way of America</b>                          |                     |   |   |  |                                   |
| Emergency Food and Shelter National Board Program                        | 97.024              |   | 1594-00                                       | 134,856                                      | <u>134,856</u>                    |
| National Urban Search & Rescue (US & R) Response System                  | 97.025              | EMW-2013-CA-USR-0011<br>EMW-2015-CA-00028-S01<br>EM2-2016-CA-00017-S01<br>EMW-2017-CA-00058-S01 |   | 1,616,578<br>119,213<br>886,101<br>376       | <u>2,622,268</u>                  |

(Continued)



**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

| FEDERAL GRANTOR / PASS-THROUGH GRANTOR / PROGRAM OR CLUSTER TITLE       | FEDERAL<br>CFDA | GRANT/CONTRACT<br>NUMBER | PASS-THROUGH<br>ENTITY IDENTIFYING<br>NUMBER | PASSED THROUGH<br>AMOUNT TO<br>SUBRECIPIENT | TOTAL<br>FEDERAL<br>EXPENDITURES |
|---|-----------------|--------------------------|--|---|----------------------------------|
| <b>U.S. DEPARTMENT OF HOMELAND SECURITY: (Continued)</b>                |                 |                          |  |   |                                  |
| <b>Passed through Florida Department of Emergency Management:</b>       |                 |                          |  |   |                                  |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036          |                          | 01-RM-L5-11-23-01-036                        | \$ (400,918)                                |                                  |
|   |                 |                          | 06-WL-&K-11-23-02-551                        | (2,498,992)                                 |                                  |
|   |                 |                          | 06-KF-B&-11-23-02-505                        | 35  |                                  |
|   |                 |                          |  | <u>(2,899,875)</u>                          |                                  |
| <b>Passed through Florida Department of Emergency Management</b>        |                 |                          |  |   |                                  |
| Emergency Management Performance Grants                                 | 97.042          |                          | 17-FG-P9-11-23-01-117                        |   | <u>441,585</u>                   |
| Assistance to Firefighters Grant  | 97.044          | EMW-2014-FP-00910        |  |   | 62,453                           |
|   |                 | EMW-2015-FO-06923        |  |   | <u>52,619</u>                    |
|   |                 |                          |  |   | <u>115,072</u>                   |
| Cooperating Technical Partners  | 97.045          | EMW-2015-CA-00071-S01    |  |   | <u>132,140</u>                   |
| Port Security Grant Program   | 97.056          | EMW-2015-PU-00404-S01    |  |   | <u>40,321</u>                    |
| <b>Passed through Florida Executive Office of the Governor:</b>         |                 |                          |  |   |                                  |
| Homeland Security Grant Program   | 97.067          |                          | 16DS-T9-11-16-23-277                         |   | 74,980                           |
|   |                 |                          | 16DS-T9-11-23-01-327                         |   | 39,827                           |
|   |                 |                          | 16-DS-T9-11-23-01-327                        |   | 239,900                          |
|   |                 |                          | 17-DS-V4-11-23-01-247                        |   | 28,609                           |
|   |                 |                          | 17-DS-V4-11-23-02-260                        |   | 49,907                           |
| <b>Passed through Florida Division of Emergency Mmanagement:</b>        |                 |                          |  |   |                                  |
| Homeland Security Grant Program   | 97.067          |                          | 16-DS-U7-11-23-02-368                        |   | 816,845                          |
|   |                 |                          | 16-DS-T9-11-23-23-313                        |   | 51,084                           |
|   |                 |                          | 16-DS-U8-11-23-23-327                        |   | 111,109                          |
| <b>Passed through City of Miami</b>                                     |                 |                          |  |   |                                  |
| Homeland Security Grant Program   | 97.067          |                          | 17-DS-V9-11-23-02-346                        |   | <u>49,432</u>                    |
|   |                 |                          |  |   | <u>1,461,693</u>                 |
| Homeland Security Biowatch Program                                      | 97.091          | 2006-ST-091-000012       |  |   | <u>381,828</u>                   |
| <b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>                       |                 |                          |  |   | <u><u>2,721,126</u></u>          |
| <b>TOTAL FEDERAL EXPENDITURES</b>                                       |                 |                          |  | <b>\$ 50,530,464</b>                        | <b>\$ 168,292,958</b>            |

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

| STATE GRANTOR / PASS-THROUGH GRANTOR                                 | STATE<br>CSFA | GRANT/CONTRACT<br>NUMBER                       | PASSED THROUGH<br>AMOUNT TO<br>SUBRECIPIENT | TOTAL<br>STATE<br>EXPENDITURES |
|--|---------------|--|---|--------------------------------|
| <b>EXECUTIVE OFFICE OF THE GOVERNOR:</b>                             |               |  |   |                                |
| Emergency Management Programs  | 31.063        | 17-BG-83-11-23-01-050                          |   | \$ 108,090                     |
| Residential Construction Mitigation Project                          | 31.066        | 16RC-Q3-11-23-01-284                           |   | 50,406                         |
| Emergency Management Programs  | 31.067        | 10-CP-04-11-23-01-162<br>13-CP-11-11-23-01-295 |   | 600<br>2,500<br>3,100          |
| <b>TOTAL EXECUTIVE OFFICE OF THE GOVERNOR</b>                        |               |  |   | <b>\$ 161,596</b>              |
| <b>FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION:</b>               |               |  |   |                                |
| Local Government Cleanup Contracting                                 | 37.024        | S0480  |   | \$ 210,092                     |
| Delegated Title V Air Pollution Control Activities                   | 37.043        | SO941  |   | 193,685                        |
| Petroleum Restoratin Program   | 37.unknown    | GC891  |   | 1,116,743                      |
| <b>TOTAL FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>          |               |  |   | <b>\$ 1,520,520</b>            |
| <b>FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES:</b>      |               |  |   |                                |
| Mosquito Control   | 42.003        | 014966   |   | \$ 154,748                     |
| Avocado Tree Removal   | 42.056        | N/A  |   | 150,000                        |
| <b>TOTAL FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES</b> |               |  |   | <b>\$ 304,748</b>              |
| <b>FLORIDA DEPARTMENT OF STATE:</b>                                  |               |  |   |                                |
| Promotion of Arts/Dance  | 45.002        | 03-0506<br>08-0511                             |   | \$ (12,386)<br>17,784<br>5,398 |

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

| STATE GRANTOR / PASS-THROUGH GRANTOR   | STATE<br>CSFA | GRANT/CONTRACT<br>NUMBER | PASSED THROUGH<br>AMOUNT TO<br>SUBRECIPIENT | TOTAL<br>STATE<br>EXPENDITURES       |
|--|---------------|--------------------------|---|--------------------------------------|
| <b>FLORIDA DEPARTMENT OF STATE (Continued):</b>                              |               |                          |   |                                      |
| State Aid to Libraries   | 45.030        | 17-ST-31                 |   | \$ 1,376,982                         |
| Cultural and Museum Grants   | 45.058        | 10.2580                  |   | 10,000                               |
| General Program Support (Cultural and Museum Grants)                         | 45.061        | 176170100                |   | 68,738                               |
| <b>TOTAL FLORIDA DEPARTMENT OF STATE</b>                                     |               |                          |   | <b>\$ 1,461,118</b>                  |
| <b>FLORIDA DEPARTMENT OF TRANSPORTATION:</b>                                 |               |                          |   |                                      |
| Commission for the Transportation Disadvantaged (CTD) Planning Grant Program | 55.002        | GO244<br>GOC69<br>GON70  |   | \$ 168<br>63,520<br>19,800<br>83,488 |
| Seaport Grants   | 55.005        | AQH52                    |   | 202,637                              |
| County Incentive Grant Program   | 55.008        | APF57                    |   | 48,222                               |
| Intermodal Development Program   | 55.014        | AO199                    |   | 320,545                              |
| Seaport Investment Program Bond Funded                                       | 55.034        | AR795                    |   | 976,080                              |
| Joint Participation Agreement/FDOT   | 55.unknown    | ARA38                    |   | 558,479                              |
| <b>TOTAL FLORIDA DEPARTMENT OF TRANSPORTATION</b>                            |               |                          |   | <b>\$ 2,189,451</b>                  |

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

| STATE GRANTOR / PASS-THROUGH GRANTOR                                   | STATE<br>CSFA | GRANT/CONTRACT<br>NUMBER           | PASSED THROUGH<br>AMOUNT TO<br>SUBRECIPIENT | TOTAL<br>STATE<br>EXPENDITURES |
|--|---------------|------------------------------------|---|--------------------------------|
| <b>FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES:</b>                    |               |                                    |   |                                |
| Community Care for Disabled Adults                                     | 60.008        | KG071                              |   | \$ 201,778                     |
| Homeless Challenge Grant   | 60.014        | KPZ245<br>KPZ45                    | \$ 4,989<br>115,417                         | 4,989<br>115,417               |
|  |               |                                    | <u>120,406</u>                              | <u>120,406</u>                 |
| Homeless Special Projects  | 60.027        | KP004                              |   | <u>107,143</u>                 |
| Criminal Justice, Mental Health and Substance Abuse Reinvestment Grant | 60.115        | LHZ50                              |   | <u>502</u>                     |
| <b>Passed through Florida Coalition Against Domestic Violence:</b>     |               |                                    |   |                                |
| Domestic Violence Services   | 60.unknown    | 17-2222 Basic Needs<br>18-2222 DVS |   | 21,996<br>249,826              |
|  |               |                                    |   | <u>271,822</u>                 |
| <b>TOTAL FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES</b>               |               |                                    | <u>\$ 120,406</u>                           | <u>\$ 701,651</u>              |
| <b>FLORIDA DEPARTMENT OF HEALTH:</b>                                   |               |                                    |   |                                |
| County Grant Awards  | 64.005        | C4013<br>C5013                     |   | \$ 11,422<br>185,240           |
|  |               |                                    | <u>50,045</u>                               | <u>196,662</u>                 |
| <b>Passed through Florida Coalition Against Domestic Violence:</b>     |               |                                    |   |                                |
| Domestic Violence Services   | 64.unknown    | 17-2222 DVS                        |   | <u>815,021</u>                 |
| <b>TOTAL FLORIDA DEPARTMENT OF HEALTH</b>                              |               |                                    | <u>\$ 50,045</u>                            | <u>\$ 1,011,683</u>            |

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

| STATE GRANTOR / PASS-THROUGH GRANTOR                                 | STATE<br>CSFA | GRANT/CONTRACT<br>NUMBER | PASSED THROUGH<br>AMOUNT TO<br>SUBRECIPIENT | TOTAL<br>STATE<br>EXPENDITURES |
|--|---------------|--------------------------|---|--------------------------------|
| <b>FLORIDA DEPARTMENT OF ELDER AFFAIRS:</b>                          |               |                          |   |                                |
| <b>Passed through Alliance on Aging:</b>                             |               |                          |   |                                |
| Respite for Elders Living in Everyday Families (RELIEF)              | 65.006        | KR-1717<br>KR-1717-1     | \$ 101,483<br>29,052                        | <u>130,535</u>                 |
| <b>Passed through Alliance on Aging:</b>                             |               |                          |   |                                |
| Local Services Program   | 65.009        | KL-1618<br>KL-1718       | 642,501<br>179,998                          | <u>822,499</u>                 |
| <b>Passed through Alliance on Aging:</b>                             |               |                          |   |                                |
| Community Care for the Elderly                                       | 65.010        | 2004-13                  | 7,896                                       | <u>7,896</u>                   |
| <b>TOTAL FLORIDA DEPARTMENT OF ELDER AFFAIRS</b>                     |               |                          | \$ 960,930                                  | <u><u>960,930</u></u>          |
| <b>FLORIDA DEPARTMENT OF LAW ENFORCEMENT:</b>                        |               |                          |   |                                |
| Statewide Criminal Analysis Laboratory System                        | 71.002        | CL010                    | \$ 793,270                                  | <u>793,270</u>                 |
| Victim or Witness Assistance   | 71.006        | VC006                    | 71,523                                      | <u>71,523</u>                  |
| <b>TOTAL FLORIDA DEPARTMENT OF LAW ENFORCEMENT</b>                   |               |                          | \$ 864,793                                  | <u><u>864,793</u></u>          |
| <b>FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES:</b>      |               |                          |   |                                |
| Florida Arts License Plate Project                                   | 76.041        | N/A                      | 24,345                                      | <u>24,345</u>                  |
| <b>TOTAL FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES</b> |               |                          | \$ 24,345                                   | <u><u>24,345</u></u>           |

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

| STATE GRANTOR / PASS-THROUGH GRANTOR                                   | STATE<br>CSFA | GRANT/CONTRACT<br>NUMBER | PASSED THROUGH<br>AMOUNT TO<br>SUBRECIPIENT | TOTAL<br>STATE<br>EXPENDITURES |
|--|---------------|--------------------------|---|--------------------------------|
| <b>FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION:</b>              |               |                          |   |                                |
| Invasive Plant Related Services  | 77.unknown    | 11075                    |   | \$ 170,214                     |
| <b>Passed through the Recreational Boating and Fishing Foundation:</b> |               |                          |   |                                |
| Vamos A Pescar Education Fund  | 77.unknown    | N/A                      |   | 611                            |
| <b>TOTAL FLORIDA DEPARTMENT FISH AND WILDLIFE CONSERVATION</b>         |               |                          |   | <u>\$ 170,825</u>              |
| <b>FLORIDA DEPARTMENT OF JUVENILE JUSTICE:</b>                         |               |                          |   |                                |
| Juvenile Assessment Centers (JAC)                                      | 80.unknown    | X1698                    |   | \$ 784,130                     |
|  |               | 10192                    |   | 955,308                        |
| <b>TOTAL FLORIDA DEPARTMENT OF JUVENILE JUSTICE</b>                    |               |                          |   | <u>\$ 1,739,438</u>            |
| <b>TOTAL STATE EXPENDITURES</b>  |               |                          | <u>\$ 170,451</u>                           | <u>\$ 11,111,098</u>           |

See Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.

N/A is "Not Applicable."

## Miami-Dade County, Florida

### Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

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#### **Note 1. General**

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) presents the activity of all federal award programs and state financial assistance projects of the General Government, Miami-Dade County Seaport Department, and the Waste Management Enterprise Fund of the Department of Solid Waste Management of Miami-Dade County, Florida (the County) for the year ended September 30, 2017. Consequently, the Schedule does not include the federal award programs and state financial assistance of the Miami-Dade Aviation Department; Miami-Dade Transit; the Public Health Trust of Miami-Dade County; Miami-Dade Housing Agency; and Miami-Dade Water and Sewer Department. Federal awards programs and state financial assistance projects received directly, as well as passed through other government agencies, are included on the Schedule. 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 where applicable, cash flows of the County.

#### **Note 2. Basis of Accounting**

The Schedule includes the federal and state grant activity of certain funds and departments of the County, as described above, and is presented on the modified accrual basis of accounting for grants which are accounted for in the governmental fund types and on the accrual basis of accounting for grants which are accounted for in the proprietary fund types. Such expenditures are reported following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Chapter 10.550, *Rules of the Auditor General*. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

#### **Note 3. Subrecipients**

Certain program funds are passed through the County to subrecipient organizations. Subrecipients are noted on the schedule as "pass-through amount to subrecipient."

#### **Note 4. Indirect Cost Recovery**

The County recovered its indirect costs using the 10% de minimis indirect cost rate provided under Section 200.414 of the Uniform Guidance for federal grants received from the U.S. Department of Human and Health Services for CFDA #93.914, but not for other federal grants.

**Miami-Dade County, Florida**

**Schedule of Findings and Questioned Costs  
Federal Awards Programs and State Projects**

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**Section I – Summary of Auditors’ Results**

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_ Yes        X No

Significant deficiency(ies) identified that are not considered to be material weakness(es)? \_\_\_\_\_ Yes        X No

Noncompliance material to financial statements noted? \_\_\_\_\_ Yes        X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? \_\_\_\_\_ Yes        X No

Significant deficiency(ies) identified that are not considered to be material weakness(es)? \_\_\_\_\_ Yes        X None reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ X Yes        No

Identification of major programs:

| <u>Federal CFDA No.</u> | <u>Name of Federal Program or Cluster</u> |
|-------------------------|---|
| 93.563                  | Child Support Enforcement                 |
| 93.569                  | Community Service Block Grant             |
| 93.914                  | HIV Emergency Relief Grant                |

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000

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

(Continued)



**Miami-Dade County, Florida**

**Schedule of Findings and Questioned Costs  
Federal Awards Programs and State Projects (Continued)**

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State Financial Assistance:

Internal control over major projects:

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

Type of auditor's report issued on compliance for major projects:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Chapter 10.550, *Rules of the Auditor General*?

|           |                  |
|-----------|------------------|
| _____ Yes | _____ X _____ No |
|-----------|------------------|

Identification of major projects:

| <u>State CSFA No.</u> | <u>Name of State Project</u>           |
|-----------------------|--|
| 45.030                | State Aid to Libraries                 |
| 55.034                | Seaport Investment Program Bond Funded |
| 65.009                | Local Services Program                 |
| 55.unknown            | Florida Department of Transportation   |
| 37.unknown            | Petroleum Restoration Program          |
| 80.unknown            | Juvenile Assessment Centers            |

Dollar threshold used to distinguish between type

A and type B projects:

\$333,333

(Continued)

**Miami-Dade County, Florida**

**Schedule of Findings and Questioned Costs  
Federal Awards Programs and State Projects (Continued)**

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**Section II – Financial Statement Findings**

A. *Internal Control Over Financial Reporting*

No matters to report

B. *Compliance*

No matters to report

**Section III – Federal Awards and State Projects Findings and Questioned Costs**

A. *Internal Control Over Compliance*

**Federal Awards**

No matters to report

**State Projects**

No matters to report

B. *Compliance*

**Federal Awards**

**CF 2017-001 Special Tests and Provisions**

**Department of Health and Human Services (HHS) –  
Community Service Block Grant “CSBG” (CFDA No. 93.569)**

**Criteria:** Section 20 titled ‘Mandated Conditions and Other Laws’ sub-heading J, of the State of Florida Department of Economic Opportunity Federally-Funded Subgrant Agreement, indicates all Community Action Agency Executive Committee meetings shall be publicly noticed, open to the public, and the minutes of all the meetings shall be public records, available to the public in accordance with chapter 119, F.S.

**Condition:** We noted upcoming Community Action Agency Executive Committee meetings were not publicly noticed on the Miami-Dade County website.

**Questioned costs:** Not applicable.

**Context:** Systemic in nature.

**Effect:** Failure to institute proper notice to the public for any upcoming meetings.

**Cause:** County personnel did not periodically review the County website to verify if the meetings were publicly announced.

## Miami-Dade County, Florida

### Schedule of Findings and Questioned Costs Federal Awards Programs and State Projects (Continued)

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**Recommendation:** County personnel should create a list of upcoming meetings for all committees, and present this list on the County website. If there are changes to the dates of the meetings, update the list accordingly.

**Views of responsible officials and planned corrective action:** The department has posted all upcoming Community Action Agency Executive Committee and Board meeting dates on the County's website through September 2018. Any future changes to meeting dates or times will be updated accordingly.

#### State Projects

No matters to report

**Miami-Dade County, Florida**

**Schedule of Prior Year Audit Findings**

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| <b>Finding #</b> | <b>Program</b>                                  | <b>Finding</b> | <b>Status</b>                    |
|------------------|---|----------------|----------------------------------|
| <b>2016-001</b>  | CFDA No. 93.569 - Community Service Block Grant | Eligibility    | Corrective action has been taken |