

Palm Beach County, Florida

Single Audit Report
September 30, 2016

Palm Beach County, Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended September 30, 2016**

<u>Grantor</u>	<u>Program Title</u>	<u>CFDA CSFA</u>	<u>Contract/Grant #</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
FEDERAL GRANTS					
<u>Child Nutrition Cluster</u>					
<u>US Dept of Agriculture</u>					
	Passed Through: FL Dept of Agriculture and Consumer Services 2016 Summer Food Program	10.559	040781 (GY16)	\$ 558,819	\$ -
	Total US Dept of Agriculture			558,819	-
	Total Child Nutrition Cluster			558,819	-
<u>CDBG – Entitlement Grants Cluster</u>					
<u>US Dept of Housing & Urban Dev</u>					
	Direct Programs:				
	NEIGHBORHOOD STABILIZATION PROGRAM	14.218	B08UN120013	172,043	16,072
	NEIGHBORHOOD STABILIZATION PROGRAM – 3	14.218	B11UN120013	54,338	-
	FY14 Community Development Block Grant	14.218	B13UC120004	60,157	60,157
	FY15 Community Development Block Grant	14.218	B14UC120004	2,302,116	2,136,648
	FY16 Community Development Block Grant	14.218	B15UC120004	2,509,462	1,491,619
	Total US Dept of Housing & Urban Dev			5,098,116	3,704,496
	Total CDBG – Entitlement Grants Cluster			5,098,116	3,704,496
<u>Fish and Wildlife Cluster</u>					
<u>US Dept of the Interior</u>					
	Passed Through: FL Fish and Wildlife Conservation Commission				
	Waterway Park	15.605	13238	400,000	-
	Jupiter Inlet Artificial Reef (Federal Portion)	15.605	FLFF15AF01241	40,000	-
	Total US Dept of the Interior			440,000	-
	Total Fish and Wildlife Cluster			440,000	-
<u>JAG Program Cluster</u>					
<u>US Dept of Justice</u>					
	Direct Programs:				
	FY 2011 Justice Assistance Grant	16.738	2011DJBX2709	7	-
	FY14 Criminal Justice Commission Initiatives	16.738	2014DJBX0381	25,282	25,282
	FY15 Criminal Justice Commission Initiatives	16.738	2015DJBX0924	141,315	141,315
	Passed Through: FL Dept of Law Enforcement				
	14-15 Law Enforcement Exchange	16.738	2015JAGCPALM3R316	11,837	11,837
	15-16 Ex-Offender Reentry	16.738	2016JAGCPALM1H321	191,135	126,037
	15-16 Law Enforcement Exchange	16.738	2016JAGCPALM2H304	86,361	86,361
	Total US Dept of Justice			455,937	390,832
	Total JAG Program Cluster			455,937	390,832

Palm Beach County, Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
For the Year Ended September 30, 2016**

Grantor	Program Title	CFDA CSFA	Contract/Grant #	Expenditures	Passed Through to Subrecipients
Highway Planning and Construction Cluster					
<u>US Dept of Transportation</u>					
Passed Through: FL Dept of Transportation					
	Bluegill Trail fr Grassy Waters Preserve Northlake Blvd	20.205	423809258-6801	635,759	-
	Historic Jupiter-Indiantown Trail Riverbend Pk to CCNA	20.205	42525925801	16,201	-
	Canal Point Pedestrian Bridge Over L-10 Canal	20.205	43316916801	2,869	-
	CR880 Eastern Most 1.5 Miles/Construction	20.205	433961158/6801	236,083	-
	Purchase of Bicycle and Pedestrian counters	20.205	G0194	20,000	-
	FTA Section 5305	20.205	G0357	590,019	-
	16-20 FHWA Planning Funds	20.205	PL009752G0276	951,729	-
	GY17-18 FHWA Planning Funds	20.205	PL009752G0B72	195,819	-
Passed Through: OTHER - University of South Florida					
	USF High Visibility Enforcement	20.205	TWO945002	78,572	-
Total US Dept of Transportation				2,727,051	-
Total Highway Planning and Construction Cluster				2,727,051	-
Federal Transit Cluster					
<u>US Dept of Transportation</u>					
Direct Programs:					
	Fed. Transit Formula Grants – FY08 Section 5307	20.507	FL90X673	12,390	-
	Fed. Transit Formula Grants – FY09 Section 5307	20.507	FL90X705	1,440	-
	Fed. Transit Formula Grants – FY10 Section 5307	20.507	FL90X735	426,667	-
	Fed. Transit Formula Grants – FY11 Section 5307	20.507	FL90X760	1,010,122	-
	Fed. Transit Formula Grants – FY12 Section 5307	20.507	FL90X812	291,145	-
	Fed. Transit Formula Grants – FY13 Section 5307	20.507	FL90X839	230,782	-
	Fed. Transit Formula Grants – FY14 Section 5307	20.507	FL90X84200	3,744,902	-
	Fed. Transit Formula Grants – FY15 Section 5307	20.507	FL90X881	7,359,730	-
Total US Dept of Transportation				13,077,178	-
Total Federal Transit Cluster				13,077,178	-
Transit Services Programs Cluster					
<u>US Dept of Transportation</u>					
Passed Through: OTHER – South FL Regional Transit Authority					
	Job Access – Reverse Commute (JARC), Route Improvements	20.516	FL37X08200	39,169	-
Total US Dept of Transportation				39,169	-
Total Transit Services Programs Cluster				39,169	-
Aging Cluster					
<u>US Dept of Health & Human Svcs</u>					
Passed Through: OTHER – Area Agency on Aging of Palm Beach/Treasure Coast					
	2015 OAA Title III B Support Services	93.044	IA0139500 (3B)(GY15)	333,141	-
	2016 OAA Title III B Support Services	93.044	IA0169500 (3B)(GY16)	676,599	-
	CY16-18 Older Americans Act Title III-B	93.044	IA016-9635	270,000	-
	CY15 Older Americans Act Title III-B	93.044	VA0149635	121,712	-
Total US Dept of Health & Human Svcs				1,401,452	-
<u>US Dept of Health & Human Svcs</u>					
Passed Through: OTHER – Area Agency on Aging of Palm Beach/Treasure Coast					
	2015 OAA Title III C1 Congregate Meals	93.045	IA0139500(3C1)(GY15)	113,678	-
	2014 OAA Title III C2 Home Delivered Meals	93.045	IA0139500(3C2)(GY15)	81,346	-
	2016 OAA Title III C1 Congregate Meals	93.045	IA0169500(3C1)(GY16)	344,147	-
	2016 OAA Title III C2 Home Delivered Meals	93.045	IA0169500(3C2)(GY16)	404,095	-
Total US Dept of Health & Human Svcs				943,266	-

Palm Beach County, Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
For the Year Ended September 30, 2016**

<u>Grantor</u>	<u>Program Title</u>	<u>CFDA CSFA</u>	<u>Contract/Grant #</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
<u>US Dept of Health & Human Svcs</u>					
Passed Through: OTHER – Area Agency on Aging of Palm Beach/Treasure Coast					
	14-15 Nutrition Services Incentive Program	93.053	IU0139500(GY14-	24,769	-
	1516 Nutrition Services Incentive Program	93.053	IU0169500	170,999	-
Total US Dept of Health & Human Svcs				195,768	-
Total Aging Cluster				2,540,486	-
<u>TANF Cluster</u>					
<u>US Dept of Health & Human Svcs</u>					
Passed Through: FL Dept Children & Families					
	Homeless Prevention Grant	93.558	IPZ04	55,475	-
Total US Dept of Health & Human Svcs				55,475	-
Total TANF Cluster				55,475	-
<u>CSBG Cluster</u>					
<u>US Dept of Health & Human Svcs</u>					
Passed Through: FL Dept of Economic Opportunity					
	2015 Community Services Block Grant	93.569	16SB0D106001021	844,392	-
Total US Dept of Health & Human Svcs				844,392	-
Total CSBG Cluster				844,392	-
<u>CCDF Cluster</u>					
<u>US Dept of Health & Human Svcs</u>					
Passed Through: OTHER - Early Learning Coalition					
	Investigative Services	93.596	ELCMOU	51,006	-
Total US Dept of Health & Human Svcs				51,006	-
Total CCDF Cluster				51,006	-
<u>Foster Grandparent/Senior Companion Cluster</u>					
<u>US Corp for Natl & Community Service</u>					
Passed Through: FL Dept of Elder Affairs					
	15-16 Senior Companion Program (SCP)	94.016	FSC14	670	-
Total US Corp for Natl & Community Service				670	-
Total Foster Grandparent/Senior Companion Cluster				670	-

Palm Beach County, Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
For the Year Ended September 30, 2016**

<u>Grantor</u>	<u>Program Title</u>	<u>CFDA CSFA</u>	<u>Contract/Grant #</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
<u>Homeland Security Cluster</u>					
<u>US Dept of Homeland Security</u>					
Passed Through: FL Dept of Law Enforcement					
	Metadata Planner Information Sharing	97.067	2015LETPPALM1L900	35,060	-
Passed Through: FL Div of Emergency Management					
	FEMA National Preparedness Directorate FY14	97.067	15DSP4106001396	39,650	-
	State Homeland Security Grant Program I – FY14	97.067	15DSP4106023309	346,828	-
	State Homeland Security Grant Program II – FY 14	97.067	15DSP4106023310	13,300	-
	State Homeland Security Grant Program III – FY 14	97.067	15DSP4106023388	69,319	-
	FY14 Operation StoneGarden	97.067	15DSP9106023426	95,825	-
	State Homeland Security Grant Program II – FY 15	97.067	16DST9106023314	114,030	-
	State Homeland Security Grant Program – FY 15	97.067	16DST9106023322	147,613	-
	FY15 Operation StoneGarden	97.067	16DSU8106023371	15,914	-
Passed Through: OTHER – City of Miami					
	2014 Urban Area Security initiative	97.067	15DSP8112302453	277,255	-
	FY14 UASI Homeland Security Grant Prgm	97.067	15DSP8112302453	183,706	-
	FY15 Urban Area Security Initiative	97.067	16DSU7112302368	191,869	-
	FY15 Urban Area Security initiative Grant Prgm	97.067	16DSU7112302368	151	-
Total US Dept of Homeland Security				1,530,520	-
Total Homeland Security Cluster				1,530,520	-
<u>Emergency Food and Shelter Program Cluster</u>					
<u>US Dept of Homeland Security</u>					
Passed Through: OTHER - United Way of Palm Beach County					
	15-17 Emergency Food & Shelter National Board Program	97.024	33168600019	13,293	-
Total US Dept of Homeland Security				13,293	-
Total Emergency Food and Shelter Program Cluster				13,293	-
<u>Non-Clustered Grants</u>					
<u>US Dept of Agriculture</u>					
Passed Through: FL Dept of Elder Affairs					
	15-16 Adult Care Food Program	10.558	Y6119	20,333	-
Total US Dept of Agriculture				20,333	-
<u>US Dept of Housing & Urban Dev</u>					
Direct Programs:					
	FY15 Emergency Shelter Grant Program	14.231	E14UC120016	48,133	11,725
	FY16 Emergency Solutions Grant Program	14.231	E15UC120004	495,030	433,719
Total US Dept of Housing & Urban Dev				543,163	445,444

Palm Beach County, Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
For the Year Ended September 30, 2016**

<u>Grantor</u>	<u>Program Title</u>	<u>CFDA CSFA</u>	<u>Contract/Grant #</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
<u>US Dept of Housing & Urban Dev</u>					
Direct Programs:					
	FY11 HOME Investment Partnership	14.239	M11UC120215	38,698	38,698
	FY13 HOME Investment Partnership	14.239	M12UC120215	1,213,444	1,213,444
	FY14 HOME Investment Partnership	14.239	M13UC120215	1,692,046	1,692,046
	FY16 HOME Investment Partnership	14.239	M15UC120215	314,997	161,955
Total US Dept of Housing & Urban Dev				3,259,185	3,106,143
<u>US Dept of Housing & Urban Dev</u>					
Direct Programs:					
	Brownfield Economic Development Initiative	14.246	B09BD128009	(58,967)	-
Total US Dept of Housing & Urban Dev				(58,967)	-
<u>US Dept of Housing & Urban Dev</u>					
Direct Programs:					
	HUD Section 108 Loan	14.248	B08UC120004	306,805	-
	CDBG-Section 108 Loan Program - Pahokee	14.248	B09UC120004	403,019	-
	FY10 HUD Section 108 Loan	14.248	B10UC120004	2,529	-
Total US Dept of Housing & Urban Dev				712,353	-
<u>US Dept of Housing & Urban Dev</u>					
Direct Programs:					
	NEIGHBORHOOD STABILIZATION PROGRAM – 2	14.256	B09LNFL0021	139,123	50,473
Total US Dept of Housing & Urban Dev				139,123	50,473
<u>US Dept of Housing & Urban Dev</u>					
Direct Programs:					
	Fair Housing Assistance Program – State & Local	14.401	FF204K154023	25,000	-
	Fair Housing Assistance Program – State & Local	14.401	FF204K164023	293,639	-
	Fair Housing Assistance Program – State & Local	14.401	FF204K174023	14,491	-
Total US Dept of Housing & Urban Dev				333,130	-
<u>US Dept of the Interior</u>					
Direct Programs:					
	Jupiter Inlet Lighthouse Outstanding Natural Areas	15.231	L11AC20221	32,551	-
Total US Dept of the Interior				32,551	-
<u>US Dept of the Interior</u>					
Passed Through: FL Dept of Environmental Protection					
	Cypress Creek Natural Area	15.916	LW627	172,827	-
	Loxahatchee Slough Natural Areas Trail	15.916	LW638	18,604	-
Total US Dept of the Interior				191,431	-

Palm Beach County, Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
For the Year Ended September 30, 2016**

<u>Grantor</u>	<u>Program Title</u>	<u>CFDA CSFA</u>	<u>Contract/Grant #</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
<u>US Dept of Justice</u>					
	Direct Programs:				
	FY14 Solving Cold Cases with DNA	16.560	2014DNBX0K082	71,635	-
Total US Dept of Justice				71,635	-
<u>US Dept of Justice</u>					
	Passed Through: FL Dept of Legal Affairs and Attorney General				
	FY14-15 Victims of Crime Act	16.575	V11614021	63,223	-
	FY 14-15 Victims of Crime Act	16.575	V14149	139,378	-
Total US Dept of Justice				202,601	-
<u>US Dept of Justice</u>					
	Direct Programs:				
	FY12 State Criminal Alien Assistance	16.606	2012APBX0227	75	-
	FY13 State Criminal Alien Assistance	16.606	2013H2934FLAP	9,590	-
	FY14 State Criminal Alien Assistance	16.606	2014H1682FLAP	175,574	-
Total US Dept of Justice				185,239	-
<u>US Dept of Justice</u>					
	Direct Programs:				
	FY14 DNA Backlog Reduction Program	16.741	2014DNBX0019	256,882	-
	FY15 DNA Backlog Reduction Program	16.741	2015DNBX0094	217,318	-
Total US Dept of Justice				474,200	-
<u>US Dept of Justice</u>					
	Passed Through: FL Dept of Law Enforcement				
	FY16 Forensic Anthropology Services	16.742	2015CDBX0048	3,150	-
	2015 Paul Coverdell FSIG	16.742	2015CDBX0048	30,964	-
Total US Dept of Justice				34,114	-
<u>US Dept of Justice</u>					
	Direct Programs:				
	Strategically Tracking and Assessment Response Team	16.745	2013MOBX0002	149,933	-
Total US Dept of Justice				149,933	-
<u>US Dept of Justice</u>					
	Direct Programs:				
	FY12 Second Chance Act Prisoner Reentry Initiative	16.812	2012CZBX0016	228,941	228,655
	FY13 Second Chance Act Prisoner Reentry Initiative	16.812	2013CZBX0008	124,407	110,577
Total US Dept of Justice				353,348	339,232
<u>US Dept of Justice</u>					
	Direct Programs:				
	Equitable Sharing – Justice Dept	16.XXX	FLOR050000	1,831,186	-
Total US Dept of Justice				1,831,186	-
<u>US Dept of Labor</u>					
	Passed Through: FL Dept of Education				
	15-16 Farmworker Jobs & Education Program	17.264	7604056B6CFJ1	179,669	-
	16-17 Farmworker Jobs & Education Program	17.264	7604057B7CFJ1	58,453	-
Total US Dept of Labor				238,122	-

Palm Beach County, Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
For the Year Ended September 30, 2016**

<u>Grantor</u>	<u>Program Title</u>	<u>CFDA CSFA</u>	<u>Contract/Grant #</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
<u>US Dept of Transportation</u>					
Direct Programs:					
	AIP – Design of Automated Weather Observation System	20.106	31200600042013	1,566	-
	AIP – PBI Master Plan Update	20.106	31200850582014	348,018	-
	PBIS Rehab Alpha and Extend RIM Romeo and Sierra	20.106	31200850602016	113,860	-
	AIP – Rehab RW 03/21 and 09/27 Intersection Apron Taxiway AT	20.106	31200860122012	5,993	-
Total US Dept of Transportation				469,437	-
<u>US Dept of Transportation</u>					
Passed Through: FL Dept of Transportation					
	Section 5311 Formula Grant – Rural	20.509	40718428401	307,535	-
Total US Dept of Transportation				307,535	-
<u>US Dept of the Treasury</u>					
Direct Programs:					
	Equitable Sharing – Treasury Dept	21.XXX	NA	980,843	-
Total US Dept of the Treasury				980,843	-
<u>US Election Assistance Commission</u>					
Passed Through: FL Dept of State and Secretary of State					
	Federal Elections Activities-15	90.401	M201420150001R	78,983	-
	Federal Elections Activities-16	90.401	M201520160001R	142,651	-
Total US Election Assistance Commission				221,634	-
<u>US Dept of Health & Human Svcs</u>					
Passed Through: OTHER – Area Agency on Aging of Palm Beach/Treasure Coast					
	2015 OAA Title III E Services	93.052	IA0139500 (3E)(GY15)	49,852	-
	2016 OAA Title III E Services	93.052	IA0169500 (3E)(GY16)	130,966	-
Total US Dept of Health & Human Svcs				180,818	-
<u>US Dept of Health & Human Svcs</u>					
Passed Through: FL Dept of Revenue					
	Child Support Enforcement	93.563	COC50	1,193,851	-
Total US Dept of Health & Human Svcs				1,193,851	-

Palm Beach County, Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
For the Year Ended September 30, 2016**

<u>Grantor</u>	<u>Program Title</u>	<u>CFDA CSFA</u>	<u>Contract/Grant #</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
<u>US Dept of Health & Human Svcs</u>					
	Passed Through: FL Dept of Economic Opportunity				
	15-16 Low Incom Home Energy Assistance Program	93.568	15EA0F106001023	1,091,294	-
	16-17 Low Incom Home Energy Assistance Program	93.568	16EA0F106001023	1,591,132	-
	Passed Through: FL Dept of Elder Affairs				
	15-16 Emergency Home Energy Assistance for the Elderly Progr	93.568	IP0159500 (GY15)	8,021	-
	16-17 Emergency Home Energy Assistance for the Elderly Progr	93.568	IP0159500 (GY16)	4,700	-
	Total US Dept of Health & Human Svcs			2,695,147	-
<u>US Dept of Health & Human Svcs</u>					
	Direct Programs:				
	15-16 HIV Em Relief Grant Formula/Supplemental/MAI	93.914	H89HA000342200	3,627,024	3,152,583
	16-17 HIV Em Relief Grant Formula/Supplemental/MAI	93.914	H89HA000342300	2,940,500	2,401,494
	Total US Dept of Health & Human Svcs			6,567,524	5,554,077
<u>US Executive Office Of The President</u>					
	Direct Programs:				
	FY15 High Intensity Drug Trafficking Area	95.001	G15MI0011A	125,776	-
	FY16 High Intensity Drug Trafficking Area	95.001	G16MI0011A	59,992	-
	Total US Executive Office Of The President			185,768	-
<u>US Dept of Homeland Security</u>					
	Passed Through: FL Div of Emergency Management				
	Public Assistance Grants – FRA/JNE	97.036	05-G%-10-60-02-987	(521,484)	-
	Public Assistance Grants – WILMA	97.036	06-WL-&K-10-60-01-61	(121,861)	-
	Federal Public Assistance Grants – Fay	97.036	08PAB910601363	(218,920)	-
	Public Assistance Grants – Isaac – Federal	97.036	13IS3S10600252	(24,650)	-
	Public Assistance Grants – Isaac – State	97.036	13IS3S10600252	(4,108)	-
	Total US Dept of Homeland Security			(891,023)	-
<u>US Dept of Homeland Security</u>					
	Passed Through: FL Div of Emergency Management				
	Hazard Mitigation Grant - L2 Canal, Wabasso and Ocoola Dr.	97.039	09HM-37-10-60-01-075	(2,400)	-
	Total US Dept of Homeland Security			(2,400)	-
<u>US Dept of Homeland Security</u>					
	Passed Through: FL Div of Emergency Management				
	FY16 Homeland Security Grant Prgm-Citizen Corp	97.042	16CCS9106002377	3,501	-
	FY16 Community Emergency Response	97.042	16CIS9106002376	3,840	-
	15-16 Emergency Mgmt Preparedness Grant	97.042	16FG5A106001117	241,850	-
	16-17 Emergency Mgmt Preparedness Grant	97.042	17FGP9106001124	32,205	-
	Total US Dept of Homeland Security			281,396	-

Palm Beach County, Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
For the Year Ended September 30, 2016**

<u>Grantor</u>	<u>Program Title</u>	<u>CFDA CSFA</u>	<u>Contract/Grant #</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
<u>US Dept of Homeland Security</u>					
	Passed Through: OTHER – Port of Palm Beach District FY16 Port Security Grant	97.066	EMW2014PU00532S0	535,528	-
	Total US Dept of Homeland Security			535,528	-
Total Non-Clustered Grants				21,438,738	9,495,369
<u>Others</u>					
<u>US Dept of Agriculture</u>					
	Direct Programs: PBC Intermediary Relending Program	10.767	PBCIRP	102,800	102,800
	Total US Dept of Agriculture			102,800	102,800
<u>US Dept of Commerce</u>					
	Direct Programs: EDA-Science and Research Park Development	11.030	ED15HDQ0300034	274,037	156,998
	Total US Dept of Commerce			274,037	156,998
<u>US Dept of Housing & Urban Dev</u>					
	Passed Through: HUD Continuum of Care Planning Grant – GY15 Continuum of Care Program Grant GY15	14.267	FL0538L4D051400	37,375	-
	Total US Dept of Housing & Urban Dev			37,375	-
<u>US Dept of the Interior</u>					
	Passed Through: FL Fish and Wildlife Conservation Commission Grassy Flats Restoration Project within LWL	15.614	13104	2,850	-
	Total US Dept of the Interior			2,850	-

Palm Beach County, Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
For the Year Ended September 30, 2016**

<u>Grantor</u>	<u>Program Title</u>	<u>CFDA CSFA</u>	<u>Contract/Grant #</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
<u>US Dept of Justice</u>					
	Passed Through: OTHER - Florida Court Clerks & Comptrollers National Criminal History Improvement Program	16.554	2014RUBXK029	8,750	-
Total US Dept of Justice				8,750	-
<u>US Dept of Justice</u>					
	Direct Programs: Grant To Encourage Arrest Policies and Enforcement of Protec	16.590	2014WEAX0011	295,314	-
Total US Dept of Justice				295,314	-
<u>US Dept of Transportation</u>					
	Passed Through: FL Dept of Revenue eCitation Phase II	20.616	ARM89	18,900	-
	Passed Through: FL Dept of Transportation Drug Recognition Expert	20.616	G0435	1,275	-
	Lake Work Impaired Driver Initiative	20.616	G0485	75,000	-
Total US Dept of Transportation				95,175	-
<u>US Environmental Protection Agency</u>					
	Direct Programs: Brownfields Revolving Loan Fund	66.818	00D12713	225,779	186,260
Total US Environmental Protection Agency				225,779	186,260
<u>US Dept of Health & Human Svcs</u>					
	Passed Through: FL Dept of Health Green Dot Strategy Implementation	93.136	COHJ3	74,692	-
Total US Dept of Health & Human Svcs				74,692	-
<u>US Dept of Health & Human Svcs</u>					
	Passed Through: OTHER - RAND Corporation Addressing HIV CARE	93.145	9920160083	7,123	-
Total US Dept of Health & Human Svcs				7,123	-
<u>US Dept of Homeland Security</u>					
	Direct Programs: Law Enforcement Officer Reimbursement Program	97.007	HSTS0213HSLR043	36,248	-
	Law Enforcement Officer Reimbursement Program	97.007	HSTS0216HSLR765	256,552	-
Total US Dept of Homeland Security				292,800	-
Total Others				1,416,695	446,058
Total Federal Grants – All Departments				\$ 50,287,545	\$ 14,036,755

Palm Beach County, Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
For the Year Ended September 30, 2016**

<u>Grantor</u>	<u>Program Title</u>	<u>CFDA CSFA</u>	<u>Contract/Grant #</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
STATE GRANTS					
<u>Non-Clustered Grants</u>					
<u>FL Dept of Environmental Protection</u>					
Direct Programs:					
	Beach Erosion Control Program – Singer Island	37.003	06PB2	\$ 144,120	\$ -
	South Lake Worth Inlet Mgmt Plan	37.003	11PB1	43,114	-
	Jupiter Carlin Shore Protection	37.003	14PB1	1,475,249	-
	Juno Beach Renourishment	37.003	16PB1	106,926	-
Total FL Dept of Environmental Protection				1,769,409	-
<u>FL Dept of Environmental Protection</u>					
Direct Programs:					
	Petroleum Storage Tank Cleanup	37.024	S0485	475,432	-
Total FL Dept of Environmental Protection				475,432	-
<u>FL Dept of Environmental Protection</u>					
Direct Programs:					
	Artificial Reef in Lake Worth lagoon	37.039	14PB6	(127,362)	-
Total FL Dept of Environmental Protection				(127,362)	-
<u>FL Dept of Legal Affairs and Attorney General</u>					
Passed Through: FL Council Against Sexual Violence					
	FY15-16 Sexual Violence Recovery Services	41.010	15OAG26	7,957	-
	FY16-17 Sexual Violence Recovery Services	41.010	16OAG26	16,281	-
Total FL Dept of Legal Affairs and Attorney General				24,238	-
<u>FL Dept of Agriculture & Consumer Services</u>					
Direct Programs:					
	FY16 Mosquito Control	42.003	022266	43,009	-
Total FL Dept of Agriculture & Consumer Services				43,009	-
<u>FL Dept of State and Secretary of State</u>					
Direct Programs:					
	FY15-16 State Aid to libraries	45.030	16ST55	1,230,021	-
Total FL Dept of State and Secretary of State				1,230,021	-
<u>FL Div of Emergency Management</u>					
Direct Programs:					
	15-16 Hazardous Materials Plan & Prevent	52.023	16CP11106001161	24,172	-
Total FL Div of Emergency Management				24,172	-
<u>FL Housing Finance Corporation</u>					
Direct Programs:					
	State Housing Initiatives Partnership Prgm 14/15 – CAH	52.901	HFC0114	2,118,192	2,039,705
Total FL Housing Finance Corporation				2,118,192	2,039,705

Palm Beach County, Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
For the Year Ended September 30, 2016**

<u>Grantor</u>	<u>Program Title</u>	<u>CFDA CSFA</u>	<u>Contract/Grant #</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
<u>FL Dept of Transportation</u>					
Direct Programs:					
	GY16 Commission for the Transportation Disadvantaged	55.001	G0181	2,459,691	-
	GY17 Commission for the Transportation Disadvantaged	55.001	TBD	802,372	-
Total FL Dept of Transportation				3,262,063	-
<u>FL Dept of Transportation</u>					
Direct Programs:					
	15-16 Transportation Disadvantaged	55.002	G0249	35,133	-
	16-17 Transportation Disadvantaged	55.002	G0C74	12,999	-
Total FL Dept of Transportation				48,132	-
<u>FL Dept of Transportation</u>					
Direct Programs:					
	Aviation Dev Grant – Security Impv (formerly Relocate VOR)	55.004	41629619401APA55	946	-
	Aviation Dev Grant – PBI A Apron Taxilanes/Taxiway	55.004	41817819401AR121	1,601,905	-
	Aviation Dev Grant – Upgrade & Expand Baggage PBI A	55.004	42037419401AQE59	3,336,403	-
	Aviation Dev Grant – Construct Hangars – N PB Gen Aviation	55.004	42246619401AQE58	34,118	-
	Aviation Dev Grant – Southside pavement PBC Park Lantana	55.004	42246719401AQE56	61,056	-
	Aviation Dev Grant – Rehabilitate Itinerant Apron	55.004	42396119401AQR74	2,483,744	-
	Aviation Dev Grant – Rehabilitate Taxiway C at PBI A	55.004	42572419401ARA51	55,945	-
	Aviation Dev Grant – PBI A Master Plan Update	55.004	42575619401ARD02	58,003	-
	Aviation Dev Grant – Pahokee Fuel Farm Improvements	55.004	42789219401ARS89	19,261	-
	Aviation Dev Grant – Golfview Apron, Taxilanes, Infrs PBI A	55.004	42790219401AQR76	364,405	-
	Aviation Dev Grant – PBI A Security Enhancements	55.004	42791119401APZ40	478,469	-
	Aviation Dev Grant – PBI A Air Cargo Apron Expansion & Rehab	55.004	42791419401APZ43	609,529	-
	Aviation Dev Grant – Lantana Westside Hangars Dev Phase 1	55.004	42791519401APZ45	66,989	-
	Aviation Dev Grant – Misc Taxiway Rehad & Repair PBI A	55.004	42970519401AQE61	334,770	-
	Aviation Dev Grant – Concourse B Term Ramp & Taxilane - PBI A	55.004	42970619401AQE55	15,161	-
	Aviation Dev Grant – Rehab Runway Intersection & Airfield Pa	55.004	43094419401AQR72	353,372	-
	Aviation Dev Grant – Perimeter Fence Improvements N/C	55.004	43095019401ARA54	18,746	-
	Aviation Dev Grant – Federal Inspection Services	55.004	43651319401ARR13	39,838	-
Total FL Dept of Transportation				9,932,660	-
<u>FL Dept of Transportation</u>					
Direct Programs:					
	CIGP-Intersection Military Trail and Northlake Blvd	55.008	43164513801	31,651	-
	CIGP-Congress Ave ext Northlake to Alt A1A	55.008	43306413801	18,721	-
Total FL Dept of Transportation				50,372	-

Palm Beach County, Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
For the Year Ended September 30, 2016**

<u>Grantor</u>	<u>Program Title</u>	<u>CFDA CSFA</u>	<u>Contract/Grant #</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
<u>FL Dept of Transportation</u>					
Direct Programs:					
	Public Transit Block Grant – Operating	55.010	40718828401	5,027,484	-
Total FL Dept of Transportation				5,027,484	-
<u>FL Dept of Transportation</u>					
Direct Programs:					
	Routes 47 & 48 Belle Glade & Pahokee Service	55.013	43029618401	434,603	-
Total FL Dept of Transportation				434,603	-
<u>FL Dept Children & Families</u>					
Direct Programs:					
	Homeless Prevention Challenge Grant	60.014	IPZ05	78,927	-
Total FL Dept Children & Families				78,927	-
<u>FL Dept of Health</u>					
Direct Programs:					
	EMERGENCY MEDICAL SERVICES	64.005	C0050 (FY 14-15)	90,200	35,819
	EMERGENCY MEDICAL SERVICES	64.005	C4050 (FY 15-16)	130,012	120,008
Total FL Dept of Health				220,212	155,827
<u>FL Dept of Health</u>					
Passed Through: FL Council Against Sexual Violence					
	FY 13-14 Sexual Battery Recovery Services	64.061	13RCP26	37,469	-
	Rape Crisis Program Trust Fund	64.061	16TFGR26 (TF)	1,214	-
Total FL Dept of Health				38,683	-
<u>FL Dept of Elder Affairs</u>					
Passed Through: OTHER – Area Agency on Aging of Palm Beach/Treasure Coast					
	15-16 Home Care for the Elderly	65.001	IH0159500 (GY15)	88,054	-
	16-17 Home Care for the Elderly	65.001	IH0159500 (GY16)	16,961	-
Total FL Dept of Elder Affairs				105,015	-
<u>FL Dept of Elder Affairs</u>					
Passed Through: OTHER – Area Agency on Aging of Palm Beach/Treasure Coast					
	15-16 Alzheimer's Disease Initiative	65.004	IZ0159500 (GY15)	449,859	-
	16-17 Alzheimer's Disease Initiative	65.004	IZ0159500 (GY16)	161,445	-
Total FL Dept of Elder Affairs				611,304	-
<u>FL Dept of Elder Affairs</u>					
Passed Through: OTHER – Area Agency on Aging of Palm Beach/Treasure Coast					
	15-16 Respite for Elders Living in Everyday Families	65.006	IR0159500 (GY15)	117,020	-
	16-17 Respite for Elders Living in Everyday Families	65.006	IR0159500 (GY16)	37,692	-
Total FL Dept of Elder Affairs				154,712	-
<u>FL Dept of Elder Affairs</u>					
Passed Through: OTHER – Area Agency on Aging of Palm Beach/Treasure Coast					
	15-16 Community Care for the Elderly	65.010	IC0159500 (GY15)	1,104,722	-
	16-17 Community Care for the Elderly	65.010	IC0159500 (GY16)	297,884	-
Total FL Dept of Elder Affairs				1,402,606	-

Palm Beach County, Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
For the Year Ended September 30, 2016**

<u>Grantor</u>	<u>Program Title</u>	<u>CFDA CSFA</u>	<u>Contract/Grant #</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
<u>FL Dept of Law Enforcement</u>					
Direct Programs:					
	Statewide Criminal Analysis Lab System GY15-16	71.002	1602601 (GY15-16)	421,932	-
Total FL Dept of Law Enforcement				421,932	-
<u>FL Dept of Hwy Safety & Motor Veh</u>					
Passed Through: OTHER - Sea Turtle Conservancy					
	Sea Turtle Program	76.070	15-016R	4,881	-
Total FL Dept of Hwy Safety & Motor Veh				4,881	-
<u>FL Fish and Wildlife Conservation Commission</u>					
Direct Programs:					
	PBC Artificial Reef Monitoring 2014-15	77.007	13248	7,075	-
	Jupiter Inlet Artificial Reef (Local Portion)	77.007	FWC15098	20,000	-
	Reef Monitoring	77.007	FWC15107	2,547	-
Total FL Fish and Wildlife Conservation Commission				29,622	-
Total Non-Clustered Grants				27,380,319	2,195,532
<u>Others</u>					
<u>FL Executive Office of the Governor</u>					
Passed Through: FL Div of Emergency Management					
	15-16 Emergency Mangement Program	31.063	16BG83106001050	91,540	-
Total FL Executive Office of the Governor				91,540	-
<u>FL Dept of Environmental Protection</u>					
Direct Programs:					
	Lake Worth Lagoon Restoration Projects	37.037	S0751	208,462	-
Total FL Dept of Environmental Protection				208,462	-

Palm Beach County, Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
For the Year Ended September 30, 2016**

<u>Grantor</u>	<u>Program Title</u>	<u>CFDA CSFA</u>	<u>Contract/Grant #</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
<u>FL Housing Finance Corporation</u>					
Direct Programs:					
	State Housing Initiatives Partnership Prgm 15/16-CAH	40.901	HFC0115	948,435	250,956
	State Housing Initiatives Partnership Prgm 16/17-CAH	40.901	HFC0116	231,698	95,479
Total FL Housing Finance Corporation				1,180,133	346,435
<u>FL Dept of Transportation</u>					
Direct Programs:					
	Routes 73 Expansion Military Trail to 441	55.012	AR651	71,489	-
Total FL Dept of Transportation				71,489	-
<u>FL Dept of Health</u>					
Direct Programs:					
	EMERGENCY MEDICAL SERVICES Matching	64.003	M4007	4,425	-
Total FL Dept of Health				4,425	-
<u>FL Dept of Health</u>					
Passed Through: FL Council Against Sexual Violence					
	FY 13-14 Rape Crisis Center	64.069	13GR26	92,763	-
	Rape Crisis Center	64.069	16TFGR26 (GR)	31,034	-
Total FL Dept of Health				123,797	-
<u>FL Dept of Health</u>					
Direct Programs:					
	SART Program	64.121	COH8Z	280,295	-
Total FL Dept of Health				280,295	-
<u>FL Dept of Law Enforcement</u>					
Direct Programs:					
	Unmanned Aircraft System Pilot Program	71.015	G1602	60,000	-
Total FL Dept of Law Enforcement				60,000	-
Total Others				2,020,141	346,435
Total State Grants – All Departments				\$ 29,400,460	\$ 2,541,967
TOTAL FEDERAL AND STATE GRANTS				\$ 79,688,005	\$ 16,578,722

Palm Beach County, Florida

Notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance Year Ended September 30, 2016

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) includes the grant activity of certain federal award programs and state financial assistance projects of Palm Beach County, Florida (the County) for the year ended September 30, 2016. The federal awards and state financial assistance received by the Solid Waste Authority, a major discretely presented component unit, the Westgate Belvedere Homes Community Redevelopment Agency, a discretely presented component unit, and the Housing Finance Authority, a discretely presented component unit, are not included in the Schedule. 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 of the State of Florida*. Because this schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

2. Summary of Significant Accounting Policies

The Schedule is presented using the modified accrual basis of accounting for expenditures accounted for in governmental type funds and on the accrual basis of accounting for expenses of the proprietary fund types. Such expenditures/expenses are recognized following, as applicable, either the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or 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*, wherein certain types of expenditures/expenses are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

3. Indirect Cost Rate

The County has elected to use a 13.36% indirect cost rate as allowed under the Uniform Guidance.



RSM US LLP

**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

Honorable Chair and Members of
the Board of County Commissioners
Palm Beach County, Florida

Honorable Ric L. Bradshaw
Sheriff

Honorable Sharon R. Bock
Clerk and Comptroller

Honorable Susan Bucher
Supervisor of Elections

Honorable Gary R. Nikolits
Property Appraiser

Honorable Anne Gannon
Tax Collector

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 Palm Beach County, Florida (the County) as of and for the year ended September 30, 2016, 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 30, 2017. Our report includes a reference to other auditors who audited the financial statements of the Solid Waste Authority, a major discretely presented component unit, the Westgate Belvedere Homes Community Redevelopment Agency, a discretely presented component unit, and the Housing Finance Authority, a discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, 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 our 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 results 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

West Palm Beach, Florida
March 30, 2017

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

Honorable Chair and Members of
the Board of County Commissioners
Palm Beach County, Florida

Honorable Ric L. Bradshaw
Sheriff

Honorable Sharon R. Bock
Clerk and Comptroller

Honorable Susan Bucher
Supervisor of Elections

Honorable Gary R. Nikolits
Property Appraiser

Honorable Anne Gannon
Tax Collector

Report of Compliance for Each Major Federal Program and State Project

We have audited Palm Beach County, Florida's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the *Department of Financial Services' State Projects Compliance Supplement*, that could have a direct and material effect on each of the County's major federal programs and state projects for the year ended September 30, 2016. The County's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the Solid Waste Authority, a major discretely presented component unit, the Westgate Belvedere Homes Community Redevelopment Agency, a discretely presented component unit, and the Housing Finance Authority, a discretely presented component unit, which received federal awards and state projects which are not included in the schedule of expenditures of federal awards and state financial assistance during the year ended September 30, 2016. Our audit, described below, did not include the operations of the Solid Waste Authority, the Westgate Belvedere Homes Community Redevelopment Agency, and the Housing Finance Authority because other auditors were engaged to perform an audit in accordance with The Uniform Guidance and Chapter 10.550, *Rules of the Auditor General of the State of Florida*.

Management's Responsibility

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal and state 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 of the State of Florida. Those standards, the Uniform Guidance 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 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, 2016.

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 an 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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

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

RSM US LLP

West Palm Beach, Florida
June 19, 2017

Palm Beach County, Florida

**Schedule of Findings and Questioned Costs
Year Ended September 30, 2016**

I - Summary of Independent Auditor's 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?	_____ Yes	_____ X	_____ None Reported
Noncompliance material to financial statements noted?	_____ Yes	_____ X	_____ No

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?	_____ Yes	_____ X	_____ No
Significant deficiency(ies) identified?	_____ Yes	_____ X	_____ None Reported

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

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?

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

The programs tested as major included the following:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.239	Home Investment Partnerships Program
16.922	Equitable Sharing Program
20.500/20.207	Federal Transit Cluster
93.568	Low-Income Home Energy Assistance
97.067	Homeland Security Grant Program

Dollar threshold used to distinguish between type A and type B programs: \$ 1,508,626

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

(Continued)

Palm Beach County, Florida

**Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2016**

State Financial Assistance

Internal control over major state projects:

Material weakness(es) identified?	_____	Yes	_____	X	No
Significant deficiency(ies) identified?	_____	Yes	_____	X	None Reported

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

Unmodified

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

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

The projects tested as major included the following:

<u>CSFA Number(s)</u>	<u>Name of State Financial Assistance Project</u>
55.001	Florida Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program
55.004	Aviation Development Grant
55.010	Public Transit Block Grant Program
65.010	Community Care for the Elderly

Dollar threshold used to distinguish between type A and type B projects:

\$ 879,997

(Continued)

Palm Beach County, Florida

**Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2016**

II – Financial Statement Findings

None

III – Federal Award and State Financial Assistance Findings and Questioned Costs

None

Palm Beach County, Florida

**Summary Schedule of Prior Year Audit Findings
Year Ended September 30, 2016**

I – Financial Statement Findings

None

II – Federal Award and State Financial Assistance Findings and Questioned Costs

None