

Palm Beach County, Florida

Single Audit Report
September 30, 2017

Palm Beach County, Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended September 30, 2017**

Grantor	Program Title	CFDA		Pass-Through	Expenditures	Passed
		CSFA	Contract/Grant #	Entity Identifying Number		Through to Subrecipients
FEDERAL GRANTS						
<u>Child Nutrition Cluster</u>						
<u>US Dept of Agriculture</u>						
	Passed Through: FL Dept of Agriculture and Consumer Services					
	2017 Summer Food Program	10.559	1135 (GY17)	1135 (GY17)	\$ 546,727	\$ -
	Total Child Nutrition Cluster				546,727	-
<u>CDBG - Entitlement Grants Cluster</u>						
<u>US Dept of Housing & Urban Dev</u>						
	Direct Programs:					
	NEIGHBORHOOD STABILIZATION PROGRAM	14.218	B08UN120013	n/a	77,127	11,205
	NEIGHBORHOOD STABILIZATION PROGRAM - 3	14.218	B11UN120013	n/a	26,116	-
	FY15 Community Development Block Grant	14.218	B14UC120004	NO	541,005	541,005
	FY16 Community Development Block Grant	14.218	B15UC120004	n/a	2,282,374	2,199,022
	FY17 Community Development Block Grant	14.218	B16UC120004	n/a	2,151,716	1,319,095
	Total CDBG - Entitlement Grants Cluster				5,078,338	4,070,327
<u>Fish and Wildlife Cluster</u>						
<u>US Dept of the Interior</u>						
	Passed Through: FL Fish and Wildlife Conservation Commission					
	Burt Reynolds Park Boat Ramp West Side Redev	15.605	16093	16093	300,000	-
	Total Fish and Wildlife Cluster				300,000	-
<u>JAG Program Cluster</u>						
<u>US Dept of Justice</u>						
	Direct Programs:					
	FY16 Criminal Justice Commission Initiatives	16.738	2016DJBX0889	n/a	121,231	64,923
	Passed Through: FL Dept of Law Enforcement					
	15-16 Ex-Offender Reentry	16.738	2016JAGCPALM1H3211	n/a	(668)	-
	15-16 Law Enforcement Exchange	16.738	2016JAGCPALM2H3048	NO	13,378	13,378
	2017 PBC Ex-Offender Reentry	16.738	2017JAGCPALM1F9015	NO	217,242	217,242
	16-17 Law Enforcement Exchange	16.738	2017JAGCPALM2F9014	n/a	42,362	-
	Total JAG Program Cluster				393,545	295,543
<u>Highway Planning and Construction Cluster</u>						
<u>US Dept of Transportation</u>						
	Passed Through: FL Dept of Transportation					
	Bluegill Trail fr Grassy Waters Preserve Northlake Blvd	20.205	423809258-6801	423809258-6801	12,449	-
	Canal Point Pedestrian Bridge Over L-10 Canal	20.205	43316916801	43316916801	691,882	-
	Pedestrian and Bicycle Safety High Visibility Enforcement	20.205	G0E08	G0E08	96,000	-
	FY16 FHWA Planning Funds	20.205	PL009752G0276	PL009752G0276	(18,054)	-
	GY17-18 FHWA Planning Funds	20.205	PL009752G0B72	PL009752G0B72	963,725	-
	Total Highway Planning and Construction Cluster				1,746,002	-
<u>Federal Transit Cluster</u>						
<u>US Dept of Transportation</u>						
	Direct Programs:					
	Fed. Transit Formula Grants - FY08 Section 5307	20.507	FL90X673	n/a	20,402	-
	Fed. Transit Formula Grants - FY09 Section 5307	20.507	FL90X705	n/a	(1)	-
	Fed. Transit Formula Grants - FY10 Section 5307	20.507	FL90X735	n/a	229,397	-
	Fed. Transit Formula Grants - FY11 Section 5307	20.507	FL90X760	n/a	1,780,436	-
	Fed. Transit Formula Grants - FY12 Section 5307	20.507	FL90X812	n/a	712,041	-
	Fed. Transit Formula Grants - FY13 Section 5307	20.507	FL90X839	n/a	1,207,051	-
	Fed. Transit Formula Grants - FY14 Section 5307	20.507	FL90X84200	n/a	1,817,910	-
	Fed. Transit Formula Grants - FY15 Section 5307	20.507	FL90X881	n/a	424,699	-
	Palm Tran Interface with MDT and SFRTA	20.507	FL95X06300	n/a	36,500	-
	Fed. Transit Formula Grants - FY16 Section 5307	20.507	TBD FY16 SEC 5307	n/a	7,112,352	-
	Total Federal Transit Cluster				13,340,787	-

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**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
For the Year Ended September 30, 2017**

Grantor	Program Title	CFDA	Pass-Through		Expenditures	Passed Through to Subrecipients
		CSFA	Contract/Grant #	Entity Identifying Number		
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	FL37X08200	\$ 67,686	\$ -
Total Transit Services Programs Cluster					67,686	-
Aging Cluster						
<u>US Dept of Health & Human Svcs</u>						
Passed Through: OTHER - Area Agency on Aging of Palm Beach/Treasure Coast						
	2016 OAA Title III B Support Services	93.044	IA0169500 (3B)(GY16)	IA0169500	21,401	-
	2017 OAA Title III B Support Services	93.044	IA0169500 (3B)(GY17)	IA0169500	540,475	-
	CY16-18 Older Americans Act Title III-B	93.044	IA016-9635	IA016-9635	360,000	44,000
	CY15 Older Americans Act Title III-B	93.044	VA0149635	VA0149635	-	22,000
Total 93.044					921,876	66,000
<u>US Dept of Health & Human Svcs</u>						
Passed Through: OTHER - Area Agency on Aging of Palm Beach/Treasure Coast						
	2016 OAA Title III C1 Congregate Meals	93.045	IA0169500(3C1)(GY16)	IA0169500(3C1)(GY1)	124,092	-
	2017 OAA Title III C1 Congregate Meals	93.045	IA0169500(3C1)(GY17)	IA0169500(3C1)(GY1)	342,475	-
	2016 OAA Title III C2 Home Delivered Meals	93.045	IA0169500(3C2)(GY16)	IA0169500(3C2)(GY1)	170,602	-
	2017 OAA Title III C2 Home Delivered Meals	93.045	IA0169500(3C2)(GY17)	IA0169500(3C2)(GY1)	465,744	-
Total 93.045					1,102,913	-
<u>US Dept of Health & Human Svcs</u>						
Passed Through: OTHER - Area Agency on Aging of Palm Beach/Treasure Coast						
	1516 Nutrition Services Incentive Program	93.053	IU0169500	IU0169500	50,330	-
	1617 Nutrition Services Incentive Program	93.053	IU0169500 (GY1617)	IU0169500 (GY1617)	130,827	-
Total 93.053					181,157	-
Total Aging Cluster					2,205,946	66,000
TANF Cluster						
<u>US Dept of Health & Human Svcs</u>						
Passed Through: FL Dept Children & Families						
	Homeless Prevention Grant	93.558	IPZ06	IPZ06	42,000	-
Total TANF Cluster					42,000	-
CSBG Cluster						
Passed Through: FL Dept of Economic Opportunity						
	2015 Community Services Block Grant	93.569	16SB0D106001021	16SB0D106001021	234,425	-
	2016-18 Community Services Block Grant	93.569	17SB0D106001121	17SB0D106001121	591,515	-
Total CSBG Cluster					825,940	-
CCDF Cluster						
<u>US Dept of Health & Human Svcs</u>						
Passed Through: OTHER - Early Learning Coalition						
	Investigative Services	93.596	ELCMOU	ELCMOU	124,214	-
Total CCDF Cluster					124,214	-

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**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
For the Year Ended September 30, 2017**

Grantor	Program Title	CFDA		Pass-Through	Expenditures	Passed
		CSFA	Contract/Grant #	Entity Identifying Number		Through to Subrecipients
<u>Homeland Security Cluster</u>						
<u>US Dept of Homeland Security</u>						
Direct Programs:						
	State Homeland Security	97.067	17DSV4116001231	n/a	\$ 90,657	\$ -
	Operation Stonegarden	97.067	17DSW1106023234	n/a	25,186	-
Passed Through: FL Div of Emergency Management						
	State Homeland Security Grant Program II - FY 15	97.067	16DST9106023314	16DST9106023314	510	-
	State Homeland Security Grant Program - FY 15	97.067	16DST9106023322	16DST9106023322	72,119	-
	FY15 Operation StoneGarden	97.067	16DSU8106023371	16DSU8106023371	124,814	-
Passed Through: OTHER - City of Miami						
	FY15 Urban Area Security Initiative	97.067	16DSU7112302368	16DSU7112302368	520,945	-
	FY15 Urban Area Security initiative Grant Prgm	97.067	16DSU7112302368	16DSU7112302368	151,097	-
	FY16 Urban Area Security Initiative	97.067	17DSV9112302346	17DSV9112302346	171,103	-
Total Homeland Security Cluster					1,156,431	-
<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	NO	278,134	-
	17-18 Emergency Food & Shelter National Board Program	97.024	34168600019	YES	1,000	-
Total Emergency Food and Shelter Program Cluster					279,134	-
<u>Non-Clustered Grants</u>						
<u>US Dept of Agriculture</u>						
Passed Through: FL Dept of Elder Affairs						
	16-17 Adult Care Food Program	10.558	Y6119 FY17	Y6119 FY17	1,638	-
<u>US Dept of Commerce</u>						
Passed Through: FL Dept of Environmental Protection						
	Jupiter Beach Dubois Park ADA Accessibility & Habitat Restor	11.419	CM510	CM510	28,975	-
<u>US Dept of Housing & Urban Dev</u>						
Direct Programs:						
	FY16 Emergency Solutions Grant Program	14.231	E15UC120004	n/a	27,582	25,881
	FY17 Emergency Solutions Grant Program	14.231	E16UC120004	n/a	481,869	428,867
Total Emergency Solutions Grant Program					509,451	454,748
Direct Programs:						
	FY14 HOME Investment Partnership	14.239	M13UC120215	n/a	278,798	278,798
	FY15 HOME Investment Partnership	14.239	M14UC120215	n/a	1,725,448	1,725,448
	FY16 HOME Investment Partnership	14.239	M15UC120215	n/a	649,563	649,563
	FY17 HOME Investment Partnership	14.239	M16UC120215	n/a	76,768	-
Total Home Investment Partnership					2,730,577	2,653,809
Direct Programs:						
	HUD 108 LOAN AVE A	14.248	B07UC120004 - 108	n/a	59,381	-
	HUD Section 108 Loan	14.248	B08UC120004 - 108	n/a	1,218,867	-
	CDBG-Section 108 Loan Program - Pahokee	14.248	B09UC120004 - 108	n/a	401,981	-
	FY10 HUD Section 108 Loan	14.248	B10UC120004 - 108	NO	11,308	-
Total HUD Section 108 Loan Program					1,691,537	-
Direct Programs:						
	NEIGHBORHOOD STABILIZATION PROGRAM - 2	14.256	B09NFL0021	n/a	76,127	-
Total Neighborhood Stabilization Program 2					76,127	-

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**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
For the Year Ended September 30, 2017**

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				Entity Identifying Number		Through to Subrecipients
<u>US Dept of Housing & Urban Dev</u>						
Direct Programs:						
	Fair Housing Assistance Program - State & Local	14.401	FF204K174023	n/a	\$ 233,359	\$ -
	Fair Housing Assistance Program - State & Local	14.401	FF204K184023	n/a	31,070	-
Total Fair Housing Assistance Program - State & Local					264,429	-
<u>US Dept of the Interior</u>						
Direct Programs:						
	Jupiter Inlet Lighthouse Outstanding Natural Areas	15.231	L16AC00163	n/a	17,644	-
	2016 Palm Beach County LIDAR Project	15.817	G15PS00558	n/a	152,297	-
Passed Through: FL Dept of Environmental Protection						
	Cypress Creek Natural Area	15.916	LW627	LW627	27,173	-
Passed Through: FL Dept of Legal Affairs and Attorney General						
	FY17 Victims of Crime Act	16.575	V11700518	n/a	81,545	-
	FY17 Victims of Crime Act	16.575	VO00371	n/a	321,733	-
Total Victims of Crime Act					403,278	-
<u>US Dept of Justice</u>						
Direct Programs:						
	FY12 State Criminal Alien Assistance	16.606	2012APBX0227	n/a	46,360	-
	FY14 State Criminal Alien Assistance	16.606	2014H1682FLAP	n/a	24,425	-
	FY16 State Criminal Alien Assistance	16.606	2016APBX0377	n/a	314,436	-
Total State Criminal Alien Assistance Program					385,221	-
Direct Programs:						
	FY15 DNA Backlog Reduction Program	16.741	2015DNBX0094	n/a	86,408	-
	FY16 DNA Backlog Reduction Program	16.741	2016DNBX0070	n/a	12,121	-
Total DNA Backlog Reduction Program					98,529	-
Passed Through: FL Dept of Law Enforcement						
	2016 Paul Coverdell FSIG	16.742	2016CDBX0030	2016CDBX0030	33,492	-
	FY17 Forensic Anthropology & Odontology Svc	16.742	2016CDBX0030	2016CDBX0030	3,000	-
Total Paul Coverdell Forensic Sciences Improvement Grant					36,492	-
Direct Programs:						
	2017 Enhanced Collaborative Model to Combat Human Trafficking	16.745	2016VTBXK003	NO	206,637	-
	Equitable Sharing - Justice Dept	16.XXX	FLOR050000	n/a	2,898,782	-
<u>US Dept. of Labor</u>						
Passed Through: FL Dept. of Education						
	17-18 Farmworker Jobs & Education Program	17.264	n/a	7604058B8CFJ1	54,917	-
	16-17 Farmworker Jobs & Education Program	17.264	n/a	7604057B7CFJ1	187,389	-
Total Farmworker Jobs & Education Program					242,306	-
<u>US Dept of Transportation</u>						
Direct Programs:						
	AIP - Design of Automated Weather Observation System	20.106	31200600042013	NO	6,651	-
	AIP - Glades Airport Master Plan Update	20.106	31200600052016	n/a	9,705	-
	AIP - PBI Master Plan Update	20.106	31200850582014	n/a	218,501	-
	AIP - PBIA Rehab Alpha and Extend RIM Romeo and Sierra	20.106	31200850602016	n/a	3,232,601	-
	AIP - PBC Park Master Plan Update	20.106	31200860152016	n/a	13,487	-
	AIP - North Palm Beach Master Plan Update	20.106	31201130172016	n/a	17,637	-
Total Airport Improvement Programs					3,498,582	-

Palm Beach County, Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
For the Year Ended September 30, 2017**

Grantor	Program Title	CFDA CSFA	Contract/Grant #	Pass-Through Entity Identifying Number	Expenditures	Passed Through to Subrecipients
	Passed Through: FL Dept of Transportation FTA Section 5305	20.505	G0357	n/a	\$ 946,350	\$ -
	Passed Through: FL Dept of Transportation Section 5311 Formula Grant - Rural	20.509	40718428401	40718428401	312,878	-
<u>US Dept of the Treasury</u>						
	Direct Programs: Equitable Sharing - Treasury Dept	21.XXX	n/a	n/a	1,136,683	-
<u>US Election Assistance Commission</u>						
	Passed Through: FL Dept of State and Secretary of State Federal Elections Activities-17	90.401	M201620170001PAL	M201620170001PAL	107,899	-
<u>US Dept of Health & Human Svcs</u>						
	Passed Through: OTHER - Area Agency on Aging of Palm Beach/Treasure Coast					
	2016 OAA Title III E Services	93.052	IA0169500 (3E)(GY16)	IA0169500	14,034	-
	2017 OAA Title III E Services	93.052	IA0169500 (3E)(GY17)	IA0169500	77,835	-
	Total OAA Title III E Services				91,869	-
	Passed Through: FL Dept of Revenue Child Support Enforcement	93.563	COC50	n/a	1,108,901	-
	Passed Through: FL Dept of Economic Opportunity 16-17 Low Income Home Energy Assistance Program	93.568	16EA0F106001023	NO	1,494,584	-
	17-18 Low Income Home Energy Assistance Program	93.568	17EA0F106001023	17EA0F106001023	1,375,468	-
	Passed Through: FL Dept of Elder Affairs 16-17 Emergency Home Energy Assistance for the Elderly Progr	93.568	IP0159500 (GY16)	YES	3,540	-
	17-18 Emergency Home Energy Assistance for the Elderly Progr	93.568	IP0159500 (GY17)	YES	3,600	-
	Total Low Income Home Energy Assistance Program				2,877,192	-
	Direct Programs: 16-17 HIV Em Relief Grant Formula/Supplemental/MAI	93.914	H89HA000342300	n/a	4,614,632	4,054,808
	17-18 HIV Em Relief Grant Formula/Supplemental/MAI	93.914	H89HA000342400	n/a	3,337,417	2,776,216
	Total HIV Emergency Relief Grants				7,952,049	6,831,024
<u>US Executive Office Of The President</u>						
	Direct Programs: FY15 High Intensity Drug Trafficking Area	95.001	G15MI0011A	n/a	4,438	-
	FY16 High Intensity Drug Trafficking Area	95.001	G16MI0011A	n/a	196,615	-
	FY17 High Intensity Drug Trafficking Area	95.001	G17MI0011A	n/a	64,029	-
	Total High Intensity Drug Trafficking Area				265,082	-
<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	n/a	115,316	-
	Public Assistance Grants - WILMA	97.036	06-WL-&K-10-60-01-61	n/a	(130,783)	-
	Public Assistance Grants - Matthew-STATE	97.036	17PAU5106002119	n/a	143,551	-
	Public Assistance Grants - Matthew	97.036	17PAU5106002119	n/a	861,302	-
	Total Public Assistance Grants				989,386	-
	Passed Through: FL Div of Emergency Management LWDD Canal Improvements L-2 Canal	97.039	15HM3B106001488	15HM3B106001488	273,108	273,108

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		CSFA		Entity Identifying		Through to
				Number		Subrecipients
<u>US Dept of Homeland Security</u>						
	Passed Through: FL Div of Emergency Management					
	16-17 Emergency Mgmt Preparedness Grant	97.042	17FGP9106001124	17FGP9106001124	\$ 233,497	\$ -
	17-18 Emergency Mgmt Performance Grant	97.042	18FG7A106001194	18FG7A106001194	20,582	-
	Passed Through: OTHER - Volunteer Florida					
	16-17 Community Emergency Response	97.042	16CERT	16CERT	7,600	-
	16-17 Citizen Corp	97.042	16CTZNCORP	16CTZNCORP	6,297	-
	Total Emergency Management Performance Grants				<u>267,976</u>	<u>-</u>
	Direct Programs:					
	FY15 Assistance to Firefighters Grant Program Award	97.044	EMW2015FO00691	n/a	599,140	-
	FY16 Assistance to Firefighters Grant Program Award	97.044	EMW2016FO05219	n/a	27,414	-
	Total Assistance to Firefighters Grant Program				<u>626,554</u>	<u>-</u>
	Passed Through: OTHER - Port of Palm Beach District					
	FY16 Port Security Grant	97.056	EMW2016PU00572	EMW2016PU00572	22,500	-
	Total Non-Clustered Grants				<u>30,248,102</u>	<u>10,212,689</u>
<u>Others</u>						
<u>US Dept of Agriculture</u>						
	Direct Programs:					
	PBC Intermediary Relending Program	10.767	PBCIRP	n/a	9,186	9,186
<u>US Dept of Commerce</u>						
	Direct Programs:					
	EDA-Science and Research Park Development	11.030	ED15HDQ0300034	n/a	16,563	6,718
<u>US Dept of Housing & Urban Dev</u>						
	Direct Programs:					
	Continuum of Care Program Grant GY16	14.267	FL0595L4D051500	n/a	147,549	-
<u>US Dept of the Interior</u>						
	Passed Through: FL Dept of Agriculture and Consumer Services					
	Asimina tetramera Monitoring at Juno Dunes	15.615	022883	022883	11,037	-
<u>US Dept of Justice</u>						
	Passed Through: OTHER - Florida Court Clerks & Comptrollers					
	National Criminal History Improvement Program	16.554	2014RUBXK029	2014RUBXK029	10,500	-
	Direct Programs:					
	Enhanced Response to DUI/Impaired Driving Related Deaths	16.582	2016XVGXK018	n/a	52,341	-
	Grant To Encourage Arrest Policies and Enforcement of Protec	16.590	2014WEAX0011	n/a	336,811	-
<u>US Dept of Transportation</u>						
	Passed Through: FL Dept of Transportation					
	Palm Beach County Impaired Driver Initiative	20.616	G0F45	G0F45	59,347	-
	Drug Recognition Expert FY17	20.616	G0F77	G0F77	2,730	-
	Total National Priority Safety Programs				<u>62,077</u>	<u>-</u>

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<u>US Environmental Protection Agency</u>						
Direct Programs:						
	Brownfields Revolving Loan Fund	66.818	00D12713	n/a	\$ 229,829	\$ 219,575
<u>US Dept of Health & Human Svcs</u>						
Passed Through: FL Dept of Health						
	Green Dot Strategy Implementation	93.136	COHJ3	COHJ3	128,213	-
Passed Through: OTHER - RAND Corporation						
	Addressing HIV CARE	93.145	9920160083	NO	103,419	-
	Homeland Security Preparedness Technical Assistance Grant	97.007	HSTS0216HSLR765	HSTS0216HSLR765	271,435	-
Total Others					1,378,960	235,479
Total Federal Grants - All Departments					\$ 57,733,812	\$ 14,880,038
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	n/a	650,111	-
	South Lake Worth Inlet Mgmt Plan	37.003	11PB1	n/a	14,512	-
	Ocean Ridge Beach renourishment	37.003	15PB3	n/a	145,928	-
	Juno Beach Renourishment	37.003	16PB1	n/a	50,948	-
	Jupiter Carlin Shore Protection	37.003	16PB3	n/a	79,772	-
	SLW Managemetn Plan Implementation	37.003	17PB1	n/a	55,151	-
Total Beach Management Funding Assistance Program					996,422	-
<u>FL Dept of Environmental Protection</u>						
Direct Programs:						
	Artificial Reef in Lake Worth lagoon	37.039	14PB6	n/a	150,000	-
	Lake Worth Lagoon Initiative	37.039	LP50202	n/a	64,146	-
	Lake Region Water Infrastructure Improvement	37.039	LP50203	n/a	1,500,000	-
Total Statewide Surface Water Restoration and Wastewater Grants					1,714,146	-
<u>FL Dept of Legal Affairs and Attorney General</u>						
Passed Through: FL Council Against Sexual Violence						
	FY16-17 Sexual Violence Recovery Services	41.010		16OAG26	3,475	-
	FY17-18 Sexual Violence Recovery Services	41.010		17OAG26	17,639	-
Total Sexual Violence Recovery Services					21,114	-
<u>FL Dept of Agriculture & Consumer Services</u>						
Direct Programs:						
	FY17 Mosquito Control	42.003	023779	NO	43,009	-
<u>FL Dept of State and Secretary of State</u>						
Direct Programs:						
	FY16-17 State Aid to libraries	45.030	17ST54	n/a	1,163,494	-
<u>FL Housing Finance Corporation</u>						
Direct Programs:						
	State Housing Initiatives Partnership Prgm 15/16-CAH	40.901	HFC0115	n/a	1,855,102	-
	State Housing Initiatives Partnership Prgm 16/17-CAH	40.901	HFC0116	n/a	905,146	-
	State Housing Initiatives Partnership Prgm 14/15- CAH	52.901	HFC0114	n/a	2,669,451	-
Total State Housing Initiatives Partnership Program					5,429,699	-

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		CSFA	Contract/Grant #	Entity Identifying Number		Through to Subrecipients
<u>FL Dept of Transportation</u>						
Direct Programs:						
	GY17 Commission for the Transportation Disadvantaged	55.001	GOB91	n/a	\$ 2,139,672	\$ -
	GY18 Commission for the Transportation Disadvantaged	55.001	TBD TDFY18	n/a	873,947	-
Total Commission for the Transportation Disadvantaged					<u>3,013,619</u>	<u>-</u>
Direct Programs:						
	16-17 Transportation Disadvantaged	55.002	G0C74	n/a	35,145	-
	17-18 Transportation Disadvantaged	55.002	G0N77	n/a	15,436	-
Total Commission for the Transportation Disadvantaged Planning Grants					<u>50,581</u>	<u>-</u>
Direct Programs:						
	Aviation Dev Grant -PBIA Apron Taxilanes/Taxiway	55.004	41817819401AR121	n/a	446,045	-
	Aviation Dev Grant - Upgrade & Expand Baggage PBIA	55.004	42037419401AQE59	n/a	205,470	-
	Aviation Dev Grant - Construct Hangars - N PB Gen Aviation	55.004	42246619401AQE58	n/a	89,083	-
	Aviation Dev Grant - Southside pavement PBC Park Lantana	55.004	42246719401AQE56	n/a	169,976	-
	Aviation Dev Grant - Rehabilitate Itinerant Apron	55.004	42396119401AQR74	n/a	(57,612)	-
	Aviation Dev Grant - Security Improvements at Lantana	55.004	42572319401ARA58	n/a	1,586	-
	Aviation Dev Grant - Rehabilitate Taxiway C at PBIA	55.004	42572419401ARA51	n/a	2,189,911	-
	Aviation Dev Grant - PBIA Master Plan Update	55.004	42575619401ARD02	n/a	36,417	-
	Aviation Dev Grant - Pahokee Fuel Farm Improvements	55.004	42789219401ARS89	n/a	59,458	-
	Aviation Dev Grant - Golfview Apron, Taxilanes, Infras PBIA	55.004	42790219401AQR76	n/a	2,125,151	-
	Aviation Dev Grant - Lantana Westside Hangars Dev Phase I	55.004	42791519401APZ45	n/a	69,877	-
	Aviation Dev Grant - Lantana Pavement Rehab	55.004	42973019401GOA14	n/a	11,912	-
	Aviation Dev Grant - Perimeter Fence Improvements N/C	55.004	43095019401ARA54	n/a	56,183	-
	Aviation Dev Grant - PBIA Upgrade Access Roadway Signage	55.004	43099219401GOA15	n/a	5,864	-
	Aviation Dev Grant - PBIA Taxiway C Drainage	55.004	43099319401GO805	n/a	76,979	-
	Aviation Dev Grant - Lantana Construct Hangars	55.004	43460019401ARR14	n/a	6,897	-
	Aviation Dev Grant - PBIA Misc Taxiway Rehab	55.004	43621619401ARS86	n/a	231,385	-
	Aviation Dev Grant - Pahokee Rehab Runway 17-35 and Taxiway	55.004	43639019401GOA21	n/a	2,341	-
	Aviation Dev Grant - Federal Inspection Services	55.004	43651319401ARR13	n/a	3,075	-
Total Aviation Development Grants					<u>5,729,998</u>	<u>-</u>
Direct Programs:						
	CIGP-CONSTRUCTION DONALD ROSS RD & I95 INTER.IMPROVEMENTS	55.008	429785-1-52-01/02	n/a	799,577	-
	CIGP-Intersection Military Trail and Northlake Blvd	55.008	43164515401	n/a	527	-
	CIGP-Congress Ave ext Northlake to Alt A1A	55.008	43306413801	n/a	29,654	-
	ROW Acq -Congress Ave ext Northlake to Alt A1A	55.008	43306414401	n/a	2,852	-
	CIGP-Intersection Military Trail and Forest hill	55.008	4378781320102	n/a	34,494	-
Total County Incentive Grant Program					<u>867,104</u>	<u>-</u>
Direct Programs:						
	Public Transit Block Grant - Operating	55.010	40718828401	n/a	5,025,177	-
Direct Programs:						
	Routes 47 & 48 Belle Glade & Pahokee Service	55.013	43029618401	n/a	149,056	-
	Routes 47 & 48 Belle Glade & Pahokee Service	55.013	43029628401	n/a	474,525	-
Total Transit Corridor Development Program					<u>623,581</u>	<u>-</u>
<u>FL Dept Children & Families</u>						
	Homeless Prevention Challenge Grant	60.014	IPZ07	n/a	155,755	-

Palm Beach County, Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
For the Year Ended September 30, 2017**

Grantor	Program Title	CFDA CSFA	Contract/Grant #	Pass-Through	Expenditures	Passed
				Entity Identifying Number		Through to Subrecipients
<u>FL Dept of Health</u>						
	Direct Programs:					
	EMERGENCY MEDICAL SERVICES	64.005	C4050 (FY 15-16)	n/a	\$ 51,766	\$ 51,766
	EMERGENCY MEDICAL SERVICES	64.005	C5050	n/a	197,112	165,322
	Total Emergency Medical Services				<u>248,878</u>	<u>217,088</u>
	Passed Through: FL Council Against Sexual Violence					
	Rape Crisis Program Trust Fund	64.061		16TFGR26 (TF)	57,602	-
<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)	NO	-	-
	16-17 Home Care for the Elderly	65.001		IH0159500 (GY16)	82,049	-
	17-18 Home Care for the Elderly	65.001		IH0159500 (GY17)	19,079	-
	Total Home Care for the Elderly				<u>101,128</u>	<u>-</u>
	Passed Through: OTHER - Area Agency on Aging of Palm Beach/Treasure Coast					
	16-17 Alzheimer's Disease Initiative	65.004		IZ0159500 (GY16)	723,251	-
	17-18 Alzheimer's Disease Initiative	65.004		IZ0159500 (GY17)	255,501	-
	Total Alzheimer's Disease Initiative				<u>978,752</u>	<u>-</u>
	Passed Through: OTHER - Area Agency on Aging of Palm Beach/Treasure Coast					
	16-17 Respite for Elders Living in Everyday Families	65.006	IR0159500 (GY16)	n/a	70,908	-
	17-18 Respite for Elders Living in Everyday Families	65.006	IR0159500 (GY17)	n/a	19,692	-
	Total Respite for Elders Living in Everyday Families				<u>90,600</u>	<u>-</u>
	Passed Through: OTHER - Area Agency on Aging of Palm Beach/Treasure Coast					
	16-17 Community Care for the Elderly	65.010		IC0159500 (GY16)	1,233,937	-
	17-18 Community Care for the Elderly	65.010		IC0159500 (GY17)	377,531	-
	Total Community Care for the Elderly				<u>1,611,468</u>	<u>-</u>
<u>FL Dept of Law Enforcement</u>						
	Direct Programs:					
	FY 17 Statewide Criminal Analysis Lab System	71.002	CL008	n/a	412,014	-
<u>FL Fish and Wildlife Conservation Commission</u>						
	Direct Programs:					
	Reef Monitoring	77.007	FWC15107	n/a	9,899	-
	Total Non-Clustered Grants				<u>28,344,040</u>	<u>217,088</u>
<u>Others</u>						
<u>FL Executive Office of the Governor</u>						
	Passed Through: FL Div of Emergency Management					
	16-17 Emergency Mangement Program	31.063		17BG83106001057	115,806	-
<u>FL Executive Office of the Governor</u>						
	Passed Through: FL Div of Emergency Management					
	16-17 Hazardous Materials Plan & Prevent	31.067		17CP11106001202	22,866	-
<u>FL Dept of Environmental Protection</u>						
	Direct Programs:					
	Lake Worth Lagoon Restoration Projects	37.037	S0751	n/a	641,010	-
<u>FL Dept of Economic Opportunity</u>						
	Direct Programs:					
	Pahokee municipal Marina Project	40.012	HL056	n/a	1,000,000	-

Palm Beach County, Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
For the Year Ended September 30, 2017**

Grantor	Program Title	CFDA	Contract/Grant #	Pass-Through	Expenditures	Passed
		CSFA		Entity Identifying		Through to
				Number		Subrecipients
<u>FL Dept of Economic Opportunity</u>						
Direct Programs:						
	Westgate Avenue Corridor Streetscape	40.038	P0213	n/a	\$ 25,000	\$ -
<u>FL Dept of Transportation</u>						
Direct Programs:						
	Routes 73 Expansion Military Trail to 441	55.012	AR651	n/a	48,463	-
<u>FL Dept of Health</u>						
Passed Through: FL Council Against Sexual Violence						
	Rape Crisis Center	64.069		16TFGR26 (GR)	90,072	-
<u>FL Dept of Health</u>						
Direct Programs:						
	SART Program	64.121	COH8Z	n/a	211,321	-
	Sexual Assault Services	64.121	COHO3	n/a	71,149	-
Total Palm Beach County Rape Crisis Treatment Center					282,470	-
<u>FL Dept of Corrections</u>						
Direct Programs:						
	DOC RESTORE AF7DE2	70.011	AF7DE2 DOC FY17	n/a	427,584	357,431
<u>FL Dept of Law Enforcement</u>						
Direct Programs:						
	Unmanned Aircraft System Pilot Program	71.015	G1602	n/a	940,000	-
<u>FL Dept of Economic Opportunity</u>						
Direct Programs:						
	Spring Training Facility Funding Agreement	73.016	SB16007	n/a	2,000,004	-
<u>FL Dept of Hwy Safety & Motor Veh</u>						
Passed Through: OTHER - South Florida Water Management District						
	DuBois Park environmental Restoration	76.010	4600003522	YES	100,000	-
<u>FL Fish and Wildlife Conservation Commission</u>						
Direct Programs:						
	Derelict Vessel Removal Program	77.005	16185	n/a	50,925	-
Total Others					5,744,200	357,431
Total State Grants – All Departments					\$ 34,088,240	\$ 574,519
TOTAL FEDERAL AND STATE GRANTS					\$ 91,822,052	\$ 15,454,557

See notes to schedule of expenditures of federal awards and state financial assistance.

Palm Beach County, Florida

Notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance Year Ended September 30, 2017

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, 2017. 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 19.8% 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 Dorothy Jacks
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, 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 28, 2018. 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 28, 2018

**Report On Compliance For Each Major Federal Program and State
Project; Report on Internal Control Over Compliance;
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 Dorothy Jacks
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, 2017. 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, 2017. 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, 2017.

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 13, 2018

Palm Beach County, Florida

**Schedule of Findings and Questioned Costs
Year Ended September 30, 2017**

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	
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The programs tested as major included the following:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.218/14.225	CDBG - Entitlement Grants Cluster
20.205/20.219/20.224/23.003	Highway Planning and Construction Cluster
20.500/20.507/20.525/20.526	Federal Transit Cluster

Dollar threshold used to distinguish between type A and type B programs: \$ 1,732,014

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, 2017

State Financial Assistance

Internal control over major state projects:

Material weakness(es) identified?	_____	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
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The projects tested as major included the following:

<u>CSFA Number(s)</u>	<u>Name of State Financial Assistance Project</u>
55.004	Aviation Grant Programs
55.010	Public Transit Block Grant Program
40.901/52.901	State Housing Initiatives Partnership Program
73.016	Facilities for new professional sports, retained professional sports, or retained spring training franchise

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

\$ 1,022,647

(Continued)

Palm Beach County, Florida

Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2017

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, 2017**

I – Financial Statement Findings

None

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

None