

Miami-Dade County, Florida

Single Audit Reports in Accordance With OMB Circular
A-133 and Chapter 10.550 Rules of the Auditor General
of the State of Florida

Year Ended September 30, 2014

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

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Miami-Dade County, Florida (the "County"), as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated April 28, 2015. Our report includes a reference to other auditors who audited the component units and funds listed below, and the restatements of the County's net position and/or fund balance as of October 1, 2013, and the adoption of the recognition and disclosure requirements of Governmental Accounting Standards Board Statement No. 67, *Financial Reporting for Pension Plans*, effective October 1, 2013, for the Public Health Trust Defined Benefit Retirement Plan.

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

Component Units / Funds

Opinion Unit

<ul style="list-style-type: none"> • Miami-Dade Housing Agency - State Housing Initiatives Program • Miami-Dade Housing Agency - Documentary Stamp Surtax Program • Miami-Dade Housing Agency - Other Housing Programs • Miami-Dade County Clerk of the Circuit and County Courts - Special Revenue Fund 	<ul style="list-style-type: none"> governmental activities governmental activities governmental activities governmental activities
<ul style="list-style-type: none"> • Miami-Dade Housing Agency - Section 8 Allocation Properties Fund • Miami-Dade Housing Agency - Mixed Income Properties Fund • Miami-Dade Water and Sewer Department • Public Health Trust of Miami-Dade County • Miami-Dade Transit Department • Miami-Dade Aviation Department 	<ul style="list-style-type: none"> business-type activities business-type activities business-type activities - major fund business-type activities - major fund business-type activities - major fund business-type activities - major fund
<ul style="list-style-type: none"> • Miami-Dade Housing Finance Authority • Jackson Memorial Foundation, Inc. 	<ul style="list-style-type: none"> discretely presented component unit discretely presented component unit
<ul style="list-style-type: none"> • Miami-Dade Housing Agency - State Housing Initiatives Program • Miami-Dade Housing Agency - Documentary Stamp Surtax Program • Miami-Dade Housing Agency - Other Housing Programs • Miami-Dade Housing Agency - Section 8 Allocation Properties Fund • Miami-Dade Housing Agency - Mixed Income Properties Fund • Miami-Dade County Clerk of the Circuit and County Courts - Special Revenue Fund • Miami-Dade County Clerk of the Circuit and County Courts - Agency Fund • Public Health Trust of Miami-Dade County - Pension Trust Fund 	<ul style="list-style-type: none"> aggregate remaining fund information aggregate remaining fund information aggregate remaining fund information aggregate remaining fund information aggregate remaining fund information aggregate remaining fund information aggregate remaining fund information

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

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2014-01; that we consider to be a significant deficiency.

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*.

The County's Response to the Finding

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

Purpose of this Report

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

McGladrey LLP

Miami, Florida
April 28, 2015

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 OMB Circular A-133 and Chapter 10.550, *Rules of the Auditor General, State of Florida*

Independent Auditor's Report

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

Report on Compliance for Each Major Federal Program and State Project

We have audited Miami-Dade County, Florida's (the County) compliance with the types of compliance requirements described in the OMB Circular A-133 *Compliance Supplement* and the requirements described in the Florida Department of Financial Services' State Projects Compliance Supplement, that could have a direct and material effect on each of the County's major federal programs and state projects for the year ended September 30, 2014. The County's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying *Schedule of Findings and Questioned Costs*.

The County's basic financial statements include the operations of the Miami-Dade Aviation Department; Miami-Dade Transit Department; Public Health Trust of Miami-Dade County; the Miami-Dade Housing Agency; and Miami-Dade Water and Sewer Department, which received approximately \$24,192,000; \$98,871,000; \$21,220,000; \$249,022,000; and \$33,597,000, respectively, in federal awards and state financial assistance, which are not included in the schedule of expenditures of federal awards and state financial assistance for the year ended September 30, 2014. Our audit, described below, did not include the operations of the Miami-Dade Aviation Department; Miami-Dade Transit Department; Public Health Trust of Miami-Dade County; the Miami-Dade Housing Agency; and Miami-Dade Water and Sewer Department because these departments engaged other auditors to separately perform an audit in accordance with OMB Circular A-133, and Chapter 10.550, *Rules of the Auditor General, State of Florida*.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.550, *Rules of the Auditor General, State of Florida*. Those standards and OMB Circular A-133 and Chapter 10.550, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or major state project occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program and State Project

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2014.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.550, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and Chapter 10.550, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards and State Financial Assistance Required by OMB Circular A-133 and Chapter 10.550, Rules of the Auditor General

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated April 28, 2015, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors, and the restatements of the County's net position and/or fund balance as of October 1, 2013, and to the adoption of the recognition and disclosure requirements of Governmental Accounting Standards Board Statement No. 67, *Financial Reporting for Pension Plans*, effective October 1, 2013, for the Public Health Trust Defined Benefit Retirement Plan. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by OMB Circular A-133 and Chapter 10.550, *Rules of the Auditor General*, and is not a required part of the basic financial

statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards and state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

McGladrey LLP

Miami, Florida
June 29, 2015, except for the Schedule of
Expenditures of Federal Awards and State
Financial Assistance which is dated April 28, 2015

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U. S. DEPARTMENT OF AGRICULTURE:				
Passed through Florida Department of Health:				
Child and Adult Care Food Program	10.558	A-3114	N/A	\$ 200
		A-3114	N/A	3,056
		A-1108	N/A	10
		D-819	N/A	(630)
Passed through Florida Department of Elder Affairs:				
Child and Adult Care Food Program	10.558	Y3010	N/A	26,628
		Y4010	N/A	125,639
				<u>154,903</u>
Child Nutrition Cluster:				
Passed through Florida Department of Agriculture and Consumer Services:				
Summer Food Service Program for Children	10.559	04-225	N/A	(8,800)
		04-225	N/A	278
		04-225	N/A	1,110,732
Total Child Nutrition Cluster				<u>1,102,210</u>
Farm and Ranch Lands Protection Program	10.913	734209110171	N/A	<u>1,135,050</u>
Emergency Watershed Protection Program	10.923	69-4209-10-1763	N/A	<u>271,242</u>
TOTAL U. S. DEPARTMENT OF AGRICULTURE				<u><u>\$ 2,663,405</u></u>
U. S. DEPARTMENT OF COMMERCE:				
Habitat Conservation	11.463	NA11NMF4630058	N/A	<u><u>\$ (17,192)</u></u>

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MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
Supportive Housing Program	14.235	FL14B9	\$ 12,474	\$ 125,532
		FL0168B4D001003-FL0390B4D001000	282,967	296,519
		FL0168B4D001104-FL0431B4D001100	2,964,472	3,086,323
		FL0168LD001205-FL0431L4D001201	17,073,371	17,669,412
		FL000L4D001300-FL0463L4D001300	228,451	228,451
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			\$ 20,561,735	\$ 21,406,237
U. S. DEPARTMENT OF THE INTERIOR:				
Passed through Florida Department of Agriculture and Consimer Services:				
Cooperative Endangered Species Conservation Fund	15.615	020836	N/A	\$ 4,784
Passed through Florida Fish and Wildlife Conservation Commission:				
State Wildlife Grants	15.634	F13AF01054	N/A	31,201
National Spatial Data Infrastructure Cooperative Agreements Program	15.809	G12AC20130	N/A	743
		G12AC20131	N/A	1,347
				2,090
Rivers, Trails and Conservation Assistance	15.921	P12AC30137	N/A	158,802
TOTAL U. S. DEPARTMENT OF THE INTERIOR				\$ 196,877

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MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE:				
Equitable Sharing Program	16.unknown	N/A	N/A	\$ 1,040,542
Violence Against Women Act Court Training and Improvement Grants	16.013	2013-FL-AX-0016	N/A	97,180
Services for Trafficking Victims	16.320	2012-VT-BX-K005	N/A	270,403
Passed through Americans for Immigrant Justice:				
Legal Assistance for Victims	16.524	2010-WL-AX-0066	N/A	11,964
Part E-Developing, Testing and Demonstrating Promising New Programs	16.541	2009-JL-FX-0248	N/A	12,639
Passed through State of Florida Department of Law Enforcement:				
National Criminal History Improvement Program (NCHIP)	16.554	2012-NICS-DADE-1-D3-002	N/A	13,462
National Institute of Justice Research, Evaluation and Development Project Grants	16.560	2010-DN-BX-K268	N/A	5,675
		2012-DN-BX-K006	N/A	317,015
				322,690
Passed through State of Florida Department of Legal Affairs/Office of Attorney General:				
Crime Victim Assistance	16.575	V13226	N/A	102,687
		V12061	N/A	513
		V13061	N/A	67,289
				170,489
Passed through National Association of VOCA Assistance Administration:				
Crime Victim Assistance/Discretionary Grants	16.582	14-086	N/A	4,887
Drug Court Discretionary Grant Program	16.585	2013-DC-BX-0062	N/A	97,922

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MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE: (Continued)				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2006-WE-AX-0069	N/A	\$ (61,975)
		2011-WE-AX-0070	N/A	(7,475)
		2013-WE-AX-0049	N/A	256,226
		2013-HI-AX-K005	N/A	177,695
				<u>364,471</u>
State Criminal Alien Assistance Program	16.606	2002-AP-BX-0117 to 0679	N/A	<u>1,074,000</u>
Public Safety Partnership and Community Policing Grants	16.710	2010-UL-WX-0010	N/A	1,792,376
		2013-UL-WX-0046	N/A	413,109
				<u>2,205,485</u>
PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctional Facilities	16.735	2010-RP-BX-k001	N/A	<u>19,000</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-DJ-BX-2328	N/A	562,717
		2012-DJ-BX-0047	N/A	241,486
		2013-DJ-BX-0292	N/A	127,416
Passed through Florida Department of Law Enforcement:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-JAGC-DADE-11-E5-160	N/A	166,837
		2014-JAGC-DADE-1-E5-148	\$ 2,736	2,736
		2014-JAGC-DADE-2-E5-149	72,716	72,716
		2014-JAGC-DADE-3-E5-145	2,086	2,086
		2014-JAGC-DADE-4-E5-108	1,741	1,741
		2014-JAGC-DADE-5-E5-107	15,728	15,728
		2014-JAGC-DADE-6-E5-117	14,807	14,807
		2014-JAGC-DADE-7-E5-072	4,231	4,231
		2014-JAGC-DADE-8-E5-130	2,517	2,517
		2014-JAGC-DADE-9-E5-071	81,973	81,973
		2014-JAGC-DADE-10-E5-205	42,775	42,775
		2014-JAGC-DADE-12-E5-139	267,602	267,602
		2014-JAGC-DADE-13-E5-146	45,018	45,018

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MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE: (Continued)				
Passed through Florida Department of Law Enforcement:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-JAGC-DADE-14-E5-112	\$ 2,087	\$ 2,087
		2014-JAGC-DADE-15-E5-111	6,203	6,203
		2014-JAGC-DADE-16-E5-114	4,533	4,533
		2014-JAGC-DADE-17-E5-113	2,684	2,684
		2014-JAGC-DADE-18-E5-147	3,069	3,069
		2014-JAGC-DADE-19-E5-132	2,452	2,452
		2014-JAGC-DADE-20-E5-133	3,118	3,118
		2014-JAGC-DADE-22-E5-134	3,553	3,553
		2014-JAGC-DADE-23-E5-115	2,434	2,434
		2014-JAGC-DADE-24-E5-116	3,392	3,392
		2014-JAGC-DADE-25-E5-118	9,894	9,894
		2014-JAGC-DADE-26-E5-106	8,524	8,524
		2014-JAGC-DADE-27-E5-063	3,946	3,946
		2014-JAGC-DADE-28-E5-062	2,043	2,043
		2014-JAGC-DADE-29-E5-060	5,020	5,020
		2014-JAGC-DADE-30-E5-058	4,708	4,708
		2014-JAGC-DADE-32-E5-076	1,050	1,050
		2014-JAGC-DADE-33-E5-077	1,845	1,845
		2014-JAGC-DADE-34-E5-061	4,256	4,256
		2014-JAGC-DADE-35-E5-073	3,201	3,201
		2014-JAGC-DADE-36-E5-074	14,985	14,985
		2014-JAGC-DADE-37-E5-059	1,906	1,906
			<u>648,833</u>	<u>1,747,289</u>
Forensic DNA Backlog Reduction Program	16.741	2011-DN-BX-K454	N/A	778,724
		2012-DN-BX-0045	N/A	942,155
		2013-DN-BX-0073	N/A	394,699
				<u>2,115,578</u>

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MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE: (Continued)				
Passed through Florida Department of Law Enforcement:				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2012-DN-BX-0018	N/A	\$ 23,824
		2013-CD-BX-0018	N/A	15,035
				<u>38,859</u>
Passed through Florida Department of Law Enforcement:				
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.803	2010-ARRC-DADE-1-W7-178	N/A	(1,852)
		2010-ARRC-DADE-2-W7-118	N/A	36,606
				<u>34,754</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>\$ 648,833</u>	<u>\$ 9,641,614</u>
U. S. DEPARTMENT OF LABOR:				
Passed through Florida Department of Education:				
National Farm Worker Jobs Program	17.264	761-4054A-4CFJ1	N/A	\$ 335,816
		761-4055B-5CFJ1	N/A	87,092
TOTAL U.S. DEPARTMENT OF LABOR				<u>\$ 422,908</u>

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MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF TRANSPORTATION:				
Highway Planning and Construction Cluster:				
Passed through the Florida Department of Transportation:				
Highway Planning and Construction	20.205	APL85	N/A	\$ 66,890
		AQM30	N/A	905
		AP149	N/A	719,006
		AQH98	N/A	112,196
		AQ608	N/A	(63,503)
		AQI76	N/A	80,961
		APY89	N/A	19,778
		AQ256	N/A	(58)
		AQV68	N/A	41,802
		AR997	N/A	19,692
		AR998	N/A	33,560
		ARB76	N/A	742
		ARC43	N/A	848
		ARF61	N/A	361
		APD88	N/A	189,492
		AOL72/AOL73	N/A	(49,588)
		A5117	N/A	808,482
		A5117	N/A	1,193,257
		A5117	N/A	83,810
		AQF95	N/A	146,677
		AQR51	N/A	286,081
		AR393	N/A	76,859
		ARB82	N/A	12,993
		AOC24/AOC13	N/A	29,937
		APN79	N/A	123,124
		APY06	N/A	70,927
		APV78	N/A	180,466
		APW69	N/A	173,389
				<u>4,359,086</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF TRANSPORTATION: (Continued)				
Passed through the Florida Department of Environmental Regulation: Recreational Trails Program	20.219	T11032	N/A	\$ 94,225
Total Highway Planning and Construction Cluster				<u>4,453,311</u>
Passed through the Florida Department of Transportation: Metropolitan Transportation Planning	20.505	APO42	N/A	7,952
		AQR30	N/A	961,869
		AQF51	N/A	77,332
		AQ167	N/A	14,285
		AR550	N/A	410,737
				<u>1,472,175</u>
Highway Safety Cluster:				
Passed through the Florida Department of Transportation: State and Community Highway Safety	20.600	ARC59	N/A	195,189
Total Highway Safety Cluster				<u>195,189</u>
Passed through the Florida Department of Transportation: National Priority Safety Programs	20.616	ARC33	N/A	483,762
National Infrastructure Investments	20.933	DTMA1G11006	N/A	14,584,883
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u>\$ 21,189,320</u>
U. S. DEPARTMENT OF THE TREASURY:				
Law Enforcement Trust Fund	21.unknown	N/A	N/A	\$ 355,499
NATIONAL ENDOWMENT FOR THE ARTS:				
Promotion of the Arts_Grants to Organizations and Individuals	45.024	13-4100-7037	N/A	\$ 19,259

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
DEPARTMENT OF VETERAN AFFAIRS:				
US Veterans Affairs - 2041 Point in Time Grant	64.unknown	VA119-13-P-0074	N/A	\$ 2,998
Passed through United States Olympic Committee:				
VA Assistance to United States Paralympic Integrated Adaptive Sports Program	64.034	N/A	N/A	9,124
TOTAL DEPARTMENT OF VETERAN AFFAIRS			N/A	\$ 12,122
U.S. ENVIRONMENTAL PROTECTION AGENCY:				
Air Pollution Control Program Support	66.001	A-00402410-0	N/A	\$ 315,419
Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	66.034	PM-96496108-0	N/A	110,150
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				\$ 425,569
U.S. DEPARTMENT OF ENERGY:				
Passed through Florida Department of Economic Opportunity:				
Weatherization Assistance for Low-Income Persons	81.042	13WX-0G-11-23-04-018	N/A	\$ 714,158
U. S. DEPARTMENT OF EDUCATION:				
Passed through Florida Department of Education and Commissioner of Education:				
Rehabilitation Services_Service Projects	84.128	07-174VH017	N/A	\$ 14,598
U. S. ELECTION ASSISTANCE COMMISSION:				
Passed through Florida Department of State and Secretary of State:				
Help America Vote Act Requirements Payments	90.401	2013-2014-0001-R	N/A	\$ 220,177

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
Aging Cluster:				
Passed through Alliance on Aging, Inc.:				
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	AA-1318	N/A	\$ 19,446
		AA-1318	N/A	212,382
		AA-1418	N/A	307,084
		AA-1418	N/A	1,539,830
Total Aging Cluster				<u>2,078,742</u>
Passed through National Association of Chronic Disease Directors:				
Chronic Diseases: Research, Control, and Prevention	93.068	0752014	N/A	5,258
Substance Abuse and Mental Health Services_Projects of Regional and National Significance				
	93.243	1H79TI025010-01	N/A	252,839
		1H79TI025428-01	N/A	198,223
				<u>451,062</u>
Temporary Assistance for Needy Families (TANF) Cluster:				
Passed through Florida Department of Children and Families:				
Temporary Assistance for Needy Families	93.558	KPZ12	N/A	60,673
Passed through Florida Coalition Against Domestic Violence:				
Temporary Assistance for Needy Families	93.558	14-2222	N/A	444,801
		15-2222	N/A	108,940
Total Temporary Assistance for Needy Families (TANF) Cluster				<u>614,414</u>
Passed through Florida Department of Revenue:				
Child Support Enforcement	93.563	CD313	N/A	3,372,198
		CSL03	N/A	130,792
				<u>3,502,990</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (Continued)				
Passed through Florida Department of Economic Opportunity:				
Low-Income Home Energy Assistance	93.568	06LH-5K-11-23-04-018	N/A	\$ 20,594
		13-EA-OF-11-23-01-017	N/A	3,954,683
		14WX-0G-11-23-04-018	N/A	460,324
		14-EA-OF-11-23-01-017	N/A	7,464,771
				<u>11,900,372</u>
Community Services Block Grant (CSBG) Cluster:				
Passed through Florida Department of Economic Opportunity:				
Community Services Block Grant	93.569	13-SB-FZ-11-23-01-016	N/A	4,213
		14-SB-OD-11-23-01-016	N/A	2,494,469
Total Community Services Block Grant (CSBG) Cluster				<u>2,498,682</u>
Child Care and Development Fund (CCDF) Cluster:				
Passed through Early Learning Coalition of Miami-Dade/Monroe, Inc.:				
Child Care and Development Block Grant	93.575	C11-111	N/A	500
		C12-104	N/A	(2,954)
		C09-105	N/A	(6,000)
Total Child Care and Development Fund (CCDF) Cluster				<u>(8,454)</u>
Head Start Cluster:				
Head Start	93.600	04 CH0119/47	N/A	96,551
		04 CH0119/48	N/A	46,380,995
		04 CH0119/49	N/A	7,284,089
Total Head Start Cluster				<u>53,761,635</u>
Child Support Enforcement Demonstrations and Special Projects	93.601	CSDG1	N/A	2,115
Passed through Florida Department of State and Secretary of State:				
Voting Access for Individuals with Disabilities Grants to States	93.617	2013-2014-003	N/A	77,871

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES: (Continued)				
Passed through Florida Coalition Against Domestic Violence:				
Family Violence Prevention and Services/Grants for Battered Women's Shelter's to State and Indian Tribes	93.671	14-2222	N/A	\$ 263,880
		15-2222	N/A	64,630
				<u>328,510</u>
Passed through Miami-Dade Country School Board:				
PPHF: Community Transformation Grants -Small Communities Program financed solely by Public Prevention and Health Funds	93.737	N/A	N/A	65,381
 HIV Emergency Relief Project Grants	 93.914	 H89HA00005	 \$ (1,502)	 (1,501)
		H89HA00005	11,557,379	12,593,671
		H89HA00005	11,318,689	12,187,482
			<u>22,874,566</u>	<u>24,779,652</u>
Passed through South Florida Behavioral Health Network, Inc.:				
Block Grants for Community Mental Health Services	93.958	ME225-4-42	175,220	175,220
Passed through South Florida Behavioral Health Network, Inc.:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	ME225-4-28	N/A	1,983,676
		ME225-4-34	N/A	312,427
		ME225-5-28	N/A	486,455
		ME225-5-34	N/A	47,710
				<u>2,830,268</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			\$ 23,049,786	\$ 103,063,718

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:				
Retired and Senior Volunteer Program	94.002	13SRSFL006	N/A	\$ 60,727
		13SRSFL006	N/A	18,698
				<u>79,425</u>
Foster Grandparent/Senior Companion Cluster:				
Foster Grandparent Program	94.011	13GXSFL002	N/A	75,170
		13GXSFL002	N/A	190,549
				<u>265,719</u>
Senior Companion Program	94.016	13SXSFL002	N/A	232,572
		13SXSFL002	N/A	412,493
				<u>645,065</u>
Total Foster Grandparent/Senior Companion Cluster				<u>910,784</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				<u>\$ 990,209</u>
EXECUTIVE OFFICE OT THE PRESIDENT:				
High Intensity Drug Trafficking Areas Program	95.001	G11MI0004A	N/A	\$ 5,850
		G13MI0004A	N/A	220,908
		G13MI0004A	N/A	117,776
TOTAL EXECUTIVE OFFICE OT THE PRESIDENT				<u>\$ 344,534</u>
U.S. DEPARTMENT OF HOMELAND SECURITY:				
Passed through City of Miami:				
Non-Profit Security Program	97.008	04DS-15-11-23-02-199	N/A	\$ (59,864)

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOMELAND SECURITY: (Continued)				
Passed through the United Way of America:				
Emergency Food and Shelter National Board Program Cluster:				
Emergency Food and Shelter National Board Program	97.024	1594-00	N/A	\$ 137,591
Total Emergency Food and Shelter National Board Program Cluster				<u>137,591</u>
National Urban Search & Rescue (US & R) Response System	97.025	EMW-2003-CA-0099	N/A	3,757
		EMW-2008-CA-1491	N/A	29,558
		EMW-2013-CA-K00011-S01	N/A	800,790
		EMW-2012-CA-K00001-S01	N/A	229,528
				<u>1,063,633</u>
Passed through Florida Executive office of the Governor:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
	97.036	05-PA-C%-11-23-01-746	N/A	4,042
		05-PA-E=-11-23-01-885	N/A	16,909
		01-RM-L5-11-23-01-036	N/A	(383,579)
		05-PA-G%-11-23-01-746	N/A	57,513
		00-RM-AA-11-23-01-098	N/A	(3,905)
		06-RT-&W-11-23-02-500	N/A	17,588
		06-KF-B&-11-23-00-505	N/A	(204,996)
		06-WL-&K-11-23-02-551	N/A	504,685
		09-PA-C2-11-23-13-579	N/A	196
				<u>8,453</u>
Hazard Mitigation Grant	97.039	08HM-3G-11-23-01-015	N/A	(975,007)
		08HM-3G-11-23-01-015	N/A	(10,135)
				<u>(985,142)</u>
Emergency Management Performance Grants	97.042	14-FG-1M-11-23-01-080	N/A	309,317
		15-FG-4D-11-23-01-080	N/A	66,678
				<u>375,995</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOMELAND SECURITY: (Continued)				
Assistance to Firefighters Grant	97.044	EMW-2011-FO-06190	N/A	\$ 6,874
		EMW-2008-FP-02515	N/A	125
		EMW-2010-FO10062	N/A	14
		EMW-2012-FO-06754	N/A	1,269,937
		EMW-2012-FP-01157	N/A	435,520
		EMW-2013-CA-USR-0011	N/A	10,973
				<u>1,723,443</u>
Passed through Florida Executive office of the Governor:				
Pre Disaster Mitigation	97.047	12DM-8Z-11-23-01-401	\$ 1,226,388	1,226,388
Port Security Grant Program	97.056	EMW-2012-PU-00451-S01	N/A	239,644
		EMW-2012-PU-00266-S01	N/A	842,000
Passed through the Miami River Marine Group:				
		EMW-2011-PU-K00188-S01	N/A	746,362
		EMW-2011-PU-K00188-S01	N/A	30,189
				<u>1,858,195</u>
Homeland Security Cluster:				
Passed through City of Miami:				
Homeland Security Grant Program	97.067	07-DS-5S-11-23-02-379	N/A	(184,095)
		09DS-24-11-23-02-011	N/A	213,341
		10DS-48-11-23-02-195	N/A	(63,793)
		11DS-32-11-23-02-233	N/A	(8,554)
		12DS-A1-11-23-02-248	N/A	109,057
		12DS-22-11-23-02-236	N/A	1,534,103
		14DS-C5-11-23-02-212	N/A	1,038,819
		14DS-L2-11-23-02-413	N/A	475,121

(Continued)

MIAMI-DADE COUNTY, FLORIDA**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

FEDERAL GRANTS	C.F.D.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF HOMELAND SECURITY: (Continued)				
Passed through Florida Executive Office of the Governor:				
Homeland Security Grant Program	97.067	12DS-20-11-23-01-455	N/A	\$ 38,000
		12DS-20-11-23-01-456	N/A	66,970
		12DS-25-11-23-02-0418	N/A	133,439
		13DS-97-11-23-01-395	N/A	105,500
		13DS-B8-11-23-23-461	N/A	9,708
		14DS-L5-11-23-01-252	N/A	108,855
		14DS-L5-11-23-01-325	N/A	13,096
		14DS-L5-11-23-23-242	N/A	13,685
		14DS-D8-11-23-23-264	N/A	44,262
		14DS-C8-11-23-23-265	N/A	43,672
Passed through Florida Department of Financial Services:				
Homeland Security Grant Program	97.067	12-DS-20-13-00-16-501	N/A	18,697
		13-DS-97-13-00-16-409	N/A	12,572
		13-DS-97-13-00-16-409	N/A	44,704
Total Homeland Security Cluster				<u>3,767,159</u>
2013 Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2013-FH-00688	N/A	<u>4,379,063</u>
Homeland Security Biowatch Program	97.091	2006-ST-091-000012	N/A	<u>339,705</u>
FEMA CORE Project	N/A	HSFE40-12-P-0306	N/A	<u>(2,417)</u>
FEMA Core Management Performance Grant	N/A	HSFE40-13-P-0306	N/A	<u>127,458</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			\$ 1,226,388	\$ 13,959,660
TOTAL FEDERAL EXPENDITURES			\$ 45,486,742	\$ 175,622,672

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
EXECUTIVE OFFICE OF THE GOVERNOR:				
Emergency Management Programs	31.063	13-BG-83-11-23-01-013	N/A	\$ (22)
		14-BG-83-11-23-01-013	N/A	98,842
		15-BG-83-11-23-01-013	N/A	13,613
				<u>112,433</u>
Residential Construction Mitigation Project	31.066	14RC-6V-11-23-01	N/A	<u>149,999</u>
TOTAL EXECUTIVE OFFICE OF THE GOVERNOR				<u><u>\$ 262,432</u></u>
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION:				
Beach Erosion Control Program	37.003	11-DA2	N/A	\$ (159,343)
		11-DA3	N/A	(5,575)
				<u>(164,918)</u>
Small Quantity Hazardous Waste Generator Grant Program	37.013	S0683	N/A	<u>75,028</u>
Local Government Cleanup Contracting	37.024	S0480	N/A	<u>807,715</u>
Passed through South Florida Water Management				
Statewide Surface Water Restoration & Wastewater Projects	37.039	4600001822	N/A	<u>256,625</u>
Delegated Title V Air Pollution Control Activities	37.043	S0654	N/A	<u>214,704</u>
TOTAL FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION				<u><u>\$ 1,189,154</u></u>
FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES:				
Mosquito Control	42.003	014966	N/A	<u><u>\$ 29,286</u></u>

(Continued)

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF STATE AND SECRETARY OF STATE:				
State Aid to Libraries	45.030	12-ST-31	N/A	\$ 1,961,537
Cultural and Museum Grants	45.061	14.6.170.284	N/A	26,359
		15.6.170.315	N/A	37,500
				<u>63,859</u>
TOTAL FLORIDA DEPARTMENT OF STATE AND SECRETARY OF STATE				<u>\$ 2,025,396</u>
DEPARTMENT OF FINANCIAL SERVICES:				
State of Florida Appropriations Act - Department of Insurance	46.001	N/A	N/A	\$ 6,344
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY:				
Florida Residential Construction Mitigation Program	52.016	08PC-B5-11-23-04-157	N/A	\$ 980
FLORIDA DEPARTMENT OF TRANSPORTATION:				
Commission for the Transportation Disadvantaged (CTD) Planning Grant Program	55.002	AR268	N/A	\$ 60,561
		ARH91	N/A	2,822
				<u>63,383</u>
Seaport Grants	55.005	AQH82	N/A	671,024
		AQF69	N/A	64,038,367
		AQH11	N/A	1,394,535
				<u>66,103,926</u>
County Incentive Grant Program	55.008	APF57	N/A	1,298,587

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF TRANSPORTATION: (Continued)				
Seaport Grants	55.014	N/A	N/A	\$ 385,510
Intermodal Development Program	55.023	AOY82	N/A	(2,100)
Transportation Regional Incentive Program (TRIP)	55.026	AOV52	N/A	(98,559)
Seaport Investment Program Bond Funded	55.034	AR796	N/A	4,735,831
		AR795	N/A	149,377
				<u>4,885,208</u>
Transportation Regional Incentive Program (TRIP)	N/A	APD88	N/A	106,341
TOTAL FLORIDA DEPARTMENT OF TRANSPORTATION				<u><u>\$ 72,742,296</u></u>
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES:				
Passed through South Florida Bahavioral Health Network, Inc.				
Adult Mental Health - Special Projects - Recovery and Resiliency	60.063	ME225-4-42	\$ 175,220	\$ 175,220
Public Safety, Mental Health & Substance Abuse Local Matching Grant	60.115	LHZ27	N/A	144,005
Homeless Coalition Support	N/A	KP001	N/A	71,429
Community Care for Disabled Adults	N/A	KG067	N/A	166,533
Passed through Florida Coalition Against Domestic Violence:				
Domestic Violence Services	N/A	14-2222	N/A	832,731
		15-2222	N/A	204,034
				<u>1,036,765</u>
TOTAL FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES			<u>\$ 175,220</u>	<u>\$ 1,593,952</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDASCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF HEALTH:				
County Grant Awards	64.005	C0013	N/A	\$ 2,687
		C2013	N/A	70,890
TOTAL FLORIDA DEPARTMENT OF HEALTH				<u>\$ 73,577</u>
FLORIDA DEPARTMENT OF ELDER AFFAIRS:				
Passed through Alliance on Aging:				
Respite for Elders Living in Everyday Families (RELIEF)	65.006	KR-1418	N/A	\$ 86,091
		KR-1517	N/A	22,768
				<u>108,859</u>
Local Services Program	65.009	KL1318	N/A	710,482
		KL1418	N/A	120,118
				<u>830,600</u>
Passed through United Home Care Services, Inc.:				
Community Care for the Elderly	65.010	2004-13	N/A	4,440
TOTAL FLORIDA DEPARTMENT OF ELDER AFFAIRS				<u>\$ 943,899</u>
FLORIDA DEPARTMENT OF LAW ENFORCEMENT:				
Statewide Criminal Analysis Laboratory System	71.002	CL13C	N/A	\$ 758,115
Victim or Witness Assistance	71.006	VC006	N/A	54,357
TOTAL FLORIDA DEPARTMENT OF LAW ENFORCEMENT				<u>\$ 812,472</u>

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

STATE GRANTS	C.S.F.A.	GRANT/CONTRACT NUMBER	PASS-THRU AMOUNT TO SUBRECIPIENT	STATE EXPENDITURES
FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES:				
Florida Arts License Plate Project	76.041	N/A	<u>N/A</u>	<u>\$ 24,400</u>
FLORIDA DEPARTMENT FISH AND WILDLIFE CONSERVATION:				
Florida Boating Improvement Program	77.006	11151	<u>N/A</u>	<u>\$ (1,029)</u>
Invasive Plant Related Service	N/A	11075	<u>N/A</u>	<u>219,845</u>
TOTAL FLORIDA DEPARTMENT OF FISH AND WILDLIFE CONSERVATION				<u>\$ 218,816</u>
FLORIDA DEPARTMENT OF JUVENILE JUSTICE:				
Juvenile Assessment Centers (JAC)	80.020	X1543	N/A	\$ 774,700
		X1698	N/A	813,645
		10192	<u>N/A</u>	<u>96,403</u>
TOTAL FLORIDA DEPARTMENT OF JUVENILE JUSTICE				<u>\$ 1,684,748</u>
TOTAL STATE EXPENDITURES			<u>\$ 175,220</u>	<u>\$ 81,607,752</u>

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

N/A is "Not Applicable."

Miami-Dade County, Florida

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

Note 1. General

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) presents the activity of all federal award programs and state financial assistance projects of the General Government, Miami-Dade County Seaport Department, and the Waste Management Enterprise Fund of the Public Works and Waste Management Department of Miami-Dade County, Florida (the County) for the year ended September 30, 2014. Consequently, the Schedule does not include the Miami-Dade Aviation Department; Miami-Dade Transit; the Public Health Trust of Miami-Dade County; Miami-Dade Housing Agency; and Miami-Dade Water and Sewer Department. Federal awards programs and state financial assistance projects received directly, as well as passed through other government agencies, are included on the Schedule. Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or where applicable, cash flows of the County.

Note 2. Basis of Accounting

The Schedule includes the federal and state grant activity of certain funds and departments of the County, as described above, and is presented on the modified accrual basis of accounting for grants which are accounted for in the governmental fund types and on the accrual basis of accounting for grants which are accounted for in the proprietary fund types. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and Chapter 10.550, *Rules of the Auditor General*. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 3. Subrecipients

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

Miami-Dade County, Florida

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

Section I – Summary of Auditors' Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ Yes X No

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

Noncompliance material to
financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____ Yes X No

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

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

Unmodified

Any audit findings disclosed that are required
to be reported in accordance with Section 510(a)
of Circular A-133? _____ Yes X No

Miami-Dade County, Florida

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

Identification of major programs:

<u>Federal CFDA No.</u>	<u>Name of Federal Program or Cluster</u>
10.913	Farm and Ranch Lands Protection Program
14.235	Supportive Housing Program
20.933	Natural Infrastructure Investment Tiger II
93.563	Child Support Enforcement
93.914	HIV Emergency Relief Project Grants
97.083	Staffing for Adequate Fire and Emergency Response Program

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

\$3,000,000

Auditee qualified as low-risk auditee?

 X Yes No

Miami-Dade County, Florida

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

State Financial Assistance:

Internal control over major projects:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	<u> </u> Yes	<u> X </u> None reported

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

Unmodified

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

<u> </u> Yes	<u> X </u> No
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Identification of major projects:

State CSFA No.

55.005

55.034

65.009

Name of State Project

Seaport Grants

Seaport Investment Program Bond Funded

Local Services Programs

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

\$2,448,232

Miami-Dade County, Florida

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

Section II – Financial Statement Findings

2014-01 Significant Accounting Transactions

Criteria: Internal control policies and procedures should allow for timely and proper review, documentation, and evaluation of all contracts prior to the contract being signed in order to assess the proper accounting and financial reporting treatment and impact.

Condition: The County restructured a significant third party transaction in the current fiscal year, which had various performance provisions, commitments, and obligations that needed to be recorded in the current year's financial statements. A timely synopsis and evaluation of the accounting treatment of key contract terms was not performed or reviewed to allow for the accurate accounting treatment or disclosure necessary to be in accordance with Generally Accepted Accounting Principles (GAAP).

Context: The condition is considered systemic.

Effect: Increases the risk of material misstatement to the financial statements.

Cause: All unique elements of the transaction were not evaluated in unison which resulted in the misinterpretation of Generally Accepted Accounting Principles (GAAP).

Recommendation: The County is involved with and is a party to various complex contracts which require a rigorous analysis of the facts and adequate accounting research. We recommend that a process be established whereby all contracts are timely summarized for its key terms and conditions and the accounting and financial reporting impact evaluated and reduced to writing, similar to that of a "white paper" analysis. Each white paper should be reviewed and approved by appropriate senior finance personnel for propriety and proper conclusion. A "best practice" may include that the County: (1) analyze the accounting implications; (2) conduct the adequate research; and/or (3) consult with others, which could include the concurrence from its independent auditors or authoritative standard setting bodies, as to the proper accounting and recording implications to the financial statements.

Views of Responsible Officials and Planned Corrective Actions: Documentation for significant, non-routine and unusual financial transactions is read and analyzed prior to recording in the County's financials. In some instances, staff's research and position regarding the accounting treatment is documented in white papers, discussed, reviewed and approved prior to implementation. Accounting treatment is also normally discussed and explained to the County's independent auditors in the year the transaction occurs.

Management will formalize existing procedures used to capture all major facets of complex financial transactions amongst different disciplines, partners and auditors.

Miami-Dade County, Florida

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

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

A. Internal Control Over Compliance

Federal Awards

None reported.

State Projects

None reported.

B. Compliance

Federal Awards

None reported.

State Projects

None reported.

Miami-Dade County, Florida

Schedule of Prior Year Audit Findings

Finding #	Finding	Status
IC 2013-01	Post-closing and financial reporting process (Seaport Department)	Corrected
CF 2013-01	We noted two out of seven instances where the County did not submit their Annual Progress Report reports on a timely basis.	Corrected