# Lee County, Florida

# Single Audit Reports

### For the Year Ended September 30, 2018

(With Independent Auditors' Report Thereon)



### LEE COUNTY, FLORIDA

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#### INDEPENDENT AUDITORS' 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

Honorable Board of County Commissioners Lee 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, each major fund, and the aggregate remaining fund information of Lee County, Florida (County), as of and for the year ended September 30, 2018, 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 25, 2019. Our report includes a reference to other auditors who audited the financial statements of the Lee County Property Appraiser, the Lee County Sheriff, the Lee County Supervisor of Elections, and the Lee County Tax Collector, 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 that are 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 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 entity'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 such that there is a reasonable possibility that a material misstatement of the entity'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 have not been 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 certain deficiencies in internal control, described in the accompanying schedule of findings, and questioned costs as item 2018-001 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 Findings

The County's response to the findings 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.

Clifton Larson Allen LLP

CliftonLarsonAllen LLP

Fort Myers, Florida May 17, 2019



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#### INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.550, RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Honorable Board of County Commissioners Lee County, Florida

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

We have audited Lee County, Florida's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the State of 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, 2018. 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.

#### Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal programs and state projects.

#### Auditors' 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 Local Governmental Entity Audits. 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, 2018.

#### **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with Chapter 10.550, and which is described in the accompanying schedule of findings and questioned costs as item 2018-002. Our opinion on each major state project is not modified with respect to this matter.

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

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

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program or 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 major 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 a combination of deficiencies, in internal control over compliance with a type of compliance over compliance 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 is a deficiency, or a combination of deficiencies of a deficiency, or a combination of deficiency is a deficiency, or a combination of deficiency or a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as 2018-002 that we consider to be a significant deficiency.

#### **Report on Internal Control Over Compliance (Continued)**

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 25, 2019. which contained unmodified opinions on those financial statements. We did not audit the financial statements of the Lee County Property Appraiser, the Lee County Sheriff, the Lee County Supervisor of Elections, and the Lee County Tax Collector. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for those components, is based solely on the reports of other auditors. Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by the Uniform Guidance and Chapter 10.550 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, based on our audit, the procedures described above, and the reports of the other auditors, 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.

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 result 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.

Clifton Larson Allen LLP

CliftonLarsonAllen LLP

Fort Myers, Florida May 17, 2019

Federal/State grantor /Program or Cluster Title	CFDA CSFA number	Grant number	Pass-through entity	Federal/State award amount	Expenditures	2017-2018 Transfers to Subrecipients
U.S. Department of Agriculture:						
Lee County Hurricane Irma Emergency Watershed Project	10.923	NR184209XXXXC031		4,950,000	68	
				4,950,000	68	
U.S. Election Assistance Commission:						
			Florida Department of State,			
Help America Vote Act	90.401	MOA 2015-2016-0001-LEE	Div of Elections	68,010	32,151	
Help America Vote Act	90.401	MOA 2018-2019-0001-LEE	Florida Department of State, Div of Elections	457,076	436,472	
1			Florida Department of State,		,	
Help America Vote Act	90.401	MOA 2018-2019-0002-LEE	Div of Elections	17,545	17,545	
Total program				542,631	486,168	
U.S. Environmental Protection Agency						
EPA Grant - Three Oaks Waste Water Treatment Plant	66.202	XP-00D55917		267,000	267,000	
Drinking Water State Revolving Fund Cluster:						
0			Florida Department of			
Capitalization Grants for Drinking Water State Revolving Funds-Advance Water Meter Installation	66.468	DW3602A0	Environmental Protection	17,637,000	10,176,569	
Total Drinking Water State Revolving Fund Cluster				17,637,000	10,176,569	
Total U.S. Environmental Protection Agency				17,904,000	10,443,569	-
U.S. Department of Health & Human Services:						
0.0. Department of Frederice Freed.			Florida Children and			
Enhanced State Surveillance of Opiod-Involved Morbidity and Mortality	93.136	CDC-RFA-CE16-1608	Families	8,789	8,789	
TANF Cluster						
Terreneway Assistence (e. Marde Develling, Handler, Developmenting	02 550	HP18D	Florida Department of Children and Families	26,000	26,000	26,000
Temporary Assistance for Needy Families - Homeless Prevention	93.558	HP18D	Florida Department of	36,000	36,000	36,000
Temporary Assistance for Needy Families - Homeless Prevention	93.558	HP18D	Children and Families	36,000	5,287	5,287
Total TANF Cluster				72,000	41,287	41,287
	02 5 ( 2	60.00	Florida Department of Revenue	005 105	005 405	
Child Support Enforcement Program (Federal Initiative)	93.563	COC36	Florida Department of	995,495	995,495	
Low Income Home Energy Assistance Program (LIHEAP) - FY17	93.568	17EA-OF-09-46-01-015	Economic Opportunity	2,885,731	1,207,817	
			Florida Department of			
Community Services Block Grant FY17	93.569	17SB-0D-09-46-01-114	Economic Opportunity	467,142	205,217	
Total U.S. Department of Health & Human Services				4,429,157	2,458,605	41,287
U.S. Department of Homeland Security:						
	07.004	1510 05 20 01	United Way of Broward	1 050 1 (0	150 (20	
Disaster Grant-Public Assistance (Case Management Program)	97.036	1718-05-38-01	County	1,250,160	153,438	

Pederaylade granter/rogram or Luster Line         Nume         Control number         Pascemung neury         Joint Januar         Pipedature         Rumer press           Disaster Caran Public Assistance (DSV/TMY)         97.05         2011/ (DR337         Energypersy Managements         10.199 <th></th> <th>CFDA CSFA</th> <th>Constant</th> <th></th> <th>Federal/State</th> <th>For a ditance</th> <th>2017-2018 Transfers to</th>		CFDA CSFA	Constant		Federal/State	For a ditance	2017-2018 Transfers to
Desiter Caul-Public Assistance (RSW/FM)         97.05         2014/J0837         Emergency Management:         10.09         10.99           Disster Caul-Public Assistance (Program-Harricane Imagement:         52.05         20072         Emergency Management:         53.168,983         53.165,999           Total program.         97.050         20072         Emergency Management:         53.168,983         53.165,999           Emergency Management Performance Grant (PTI)         97.02         37.076         447.072         53.08,07           Total Program.         97.087         37.067,0-04601.66         Perrograv Management:         15.25.78         23.127           Total Program.         97.087         16.05 V-160.01         Perrograv Management:         100.03.33         73.376           Homeland Security Cont Program.USAR         97.087         16.05 V-160.02         Perrograv Management:         242.24         94.400           Homeland Security Cont Program.V16 DPM Ione 9 and 11         97.067         17.05.20         Perrograv Management:         20.02.24         94.400           Homeland Security Cont Program.V16 DPM Ione 9 and 11         97.067         12.05.25 V-14.04.46.25.21         Emergency Management:         20.02.04         Perrograv Management:         20.02.04         20.28.04         20.28.04         20.28.04         20.28.04	Federal/State grantor /Program or Cluster Title	number	Grant number	Pass-through entity	award amount	Expenditures	Subrecipients
Disaster Grash-Heirkane Ima         97.06         7082         Promew Mangement Pertonance Creat (PU7)         3146.367         3146.369           Intergency Mangement Pertonance Creat (PU7)         70.02         1847.72.2         153.78         24.17.22         153.78           Promegency Mangement Pertonance Creat (PU7)         70.02         19.475.33.09.46.01.32         153.78         24.17           Total Program         70.07         10.155.VL.49.24.01.320         Bargency Management Pertonance Creat (PU8)         717.50           Total Program         70.07         10.155.VL.49.24.01.320         Bargency Management Pertonance Creat (PU8)         717.50           Penda Division of State Free         70.07         10.155.VL.49.24.01.320         Bargency Management Pertonance         717.50           Phoneland Scarity Grant Program USAR         70.07         10.155.VL.49.24.01.320         Bargency Management Pertonance         717.50           Phoneland Scarity Grant Program USAR         70.07         10.155.VL.49.24.01.320         Bargency Management Pertonance         70.40           Phoneland Scarity Grant Program USAR         70.07         12.155.VL.49.24.01.320         Bargency Management Protosian of State Free Pertonance         70.40           Phoneland Scarity Grant Program PT16 Operation Stone Garden         70.07         12.155.VL.49.44.01.25         Protogram Vanagement Pertonance </td <td>Disaster Grant-Public Assistance (RSW/FMY)</td> <td>97.036</td> <td>Z0114/DR4337</td> <td></td> <td>10,199</td> <td>10,199</td> <td></td>	Disaster Grant-Public Assistance (RSW/FMY)	97.036	Z0114/DR4337		10,199	10,199	
Total program         Herds Division of Energency Management Performance Grant (YT7)         97.042         18-FG-7A-09-4691-165         Herds Division of Energency Management Performance Grant (YT8)         33.82596            Energency Management Performance Grant (YT8)         97.042         18-FG-7A-09-4691-165         Horsgency Management Hords Division of State Free Manalal         182.015         116.402           Horosland Sccurity Coart Program-USAR         97.067         16-DS-V4-09-21-01-39         Energency Management Horosland Sccurity Coart Program-USAR         97.067         18-DS-14-09-48-01-39         Hords Division of Bords Division of Energency Management Horosland Sccurity Coart Program-USAR         97.067         18-DS-14-09-48-01-39         Hords Division of Energency Management Horosland Sccurity Coart Program-FY16 DEM Issue 9 and 11         97.067         18-DS-14-09-48-23-31         Hords Division of Energency Management Horosland Sccurity Coart Program -FY16 Operation Stone Garden         97.067         16-DS-14-09-48-23-31         Hords Division of Energency Management Horosland Sccurity Coart Program -FY16 Operation Stone Garden         97.067         16-DS-14-09-48-23-74         Horosland Sccurity Coart Program -FY16 Operation Stone Garden         97.067         16-DS-14-09-48-23-74         Horosland Sccurity Coart Program -FY16 Operation Stone Garden         97.067         16-DS-14-04-42-374         Horosland Sccurity         28.280            US Department of Homeland Sccurity         70.067         16-DS-14-04-42-3		05 00 (	70000		2.10(.0(2	0.1(5.050	
End         Find Division of Energyney Management Performance Grant (PV17)         97,042         18-EC-7A-08-461-166         Energyney Management Endia Division of Energyney Management Performance Grant (PV18)         134,075         144,075           Finergyney Management Performance Grant (PV18)         97,062         19-FC-XX-084-60-3XX         Exercise With Management.         134,975         145,075         <	5	97.036	Z0092	Emergency Management:			
Energency Management Performance Grant (PV17)         97.042         18-FG-7A-08-4601-66         Emergency Management: Total Dission of Total Dission of Total Dission of Total Dission of Total Dission of Total Dission of Homeland Security Grant Program-USAR         97.042         19-FG-XX-09-46-01-XX Fields Division of State Fire Marshall         154.578         28.127           Homeland Security Grant Program-USAR         97.067         16.195-V4.092.101-349         Marshall         100.035         73.775           Homeland Security Grant Program-USAR         97.067         16.195-V4.092.101-349         Marshall         100.035         73.775           Homeland Security Grant Program-PM6 DIM Issue 9 and 11         97.067         12.055-V4.094-60.2531         Emergency Management: Prodice Division of Fierdia Divis	Total program				4,447,322	3,329,596	-
Imagenet Learning Learnin							
Energency Management Performance Grant (FY18)         97,02         194.GX2.094.64.01XX         Fmergency Management:         154.278         28,127           Total Program         706.01 <td>Emergency Management Performance Grant (FY17)</td> <td>97.042</td> <td>18-FG-7A-09-4601-166</td> <td>0,0</td> <td>152,035</td> <td>148,402</td> <td></td>	Emergency Management Performance Grant (FY17)	97.042	18-FG-7A-09-4601-166	0,0	152,035	148,402	
Total Program         366,613         176,529           Honeland Scurity Cant Program-USAR         97,067         16-D5-V4.09-21-01-39         Manball         100,315         73,176           Honeland Scurity Cant Program-USAR         97,067         16-D5-V4.09-21-01-39         Manball         100,315         73,176           Honeland Scurity Crant Program-VSAR         97,067         18-D5-X1.08-38-0.306         Emergency Management:         178,650         10,499           Honeland Scurity Crant Program -P16 DPM Issue 9 and 11         97,067         12-D5-V4.09-46-23-311         Emergency Management:         130,000         6.595           Honeland Scurity Crant Program -P16 Operation Stone Carden         97,067         16-D5-V8-09-46-23-298         Emergency Management:         130,000         6.595           Honeland Scurity Crant Program -P16 Operation Stone Carden         97,067         16-D5-V1-09-46-23-298         Emergency Management:         130,000         70,398           Honeland Scurity Crant Program -P170 Operation Stone Carden         97,067         16-D5-V1-09-46-23-298         Emergency Management:         135,000         44,921           Honeland Scurity Crant Program -P170 Operation Stone Carden         97,067         16-D5-V1-09-46-23-298         Emergency Management:         135,000         44,921           Honeland Scurity Crant Program -Torutory Crant Program -Torut							
Honeland Security Grant Program-USAR         97.067         16-DS-V4-09-21-01-349         Marshall         100,315         73,176           Homeland Security Grant Program-USAR         97.067         18-DS-X1-08-39-01-36         Forda Division of         Forda Division of           Homeland Security Grant Program-VSAR         97.067         18-DS-X1-08-39-01-36         Forda Division of         Forda Division of           Homeland Security Grant Program -Y16 DEM Issue 9 and 11         97.067         17-DS-V4-09-62-3311         Forda Division of         Forda Division of           Homeland Security Grant Program -Y16 Operation Stone Garden         97.067         16-DS-V1-09-46-22-37         Foregreenty Management:         150,000         70,398           Homeland Security Grant Program -Y17 Operation Stone Garden         97.067         18-DS-X1-09-46-21-298         Foregreenty Management:         150,000         70,398           Homeland Security Grant Program -AII Hazards Incident Training         97.067         18-DS-X1-09-46-01-298         Foregreenty Management:         1020,000         44,921           Homeland Security Grant Program-AII Hazards Incident Training         97.067         18-DS-X1-09-46-01-298         Foregreenty Management:         1020,409         25,830	Emergency Management Performance Grant (FY18)	97.042	19-FG-XX-09-46-01-XXX	Emergency Management:	154,578	28,127	
Honeland Security Grant Program-USAR       97,067       16-D8-V4-09-21-01-349       Marshall       100,015       73,76         Homeland Security Grant Program-USAR       97,067       18-D8-X1-08-39-01-306       Emergency Management: Florida Division of Florida Division of Flor	Total Program				306,613	176,529	
Homeland Security Grant Program-USAR 97.067 18-D5-X1-08-39-01-306 Emergency Management: 178,650 10,499 Homeland Security Grant Program -P116 DEM Issue 9 and 11 97.067 17-D5-V4.09-46-23-311 Emergency Management: 282,284 94,400 Homeland Security Grant Program -P116 DEM Issue 9 and 11 97.067 17-D5-V4.09-46-23-311 Emergency Management: 150,000 6.595 Homeland Security Grant Program -P116 Operation Stone Carden 97.067 16-D5-U8-09-46-01-295 Emergency Management: 150,000 70.398 Homeland Security Grant Program -P116 Operation Stone Carden 97.067 18-D5-X3-09-46-21-297 Emergency Management: 150,000 70.398 Homeland Security Grant Program -P116 Operation Stone Carden 97.067 18-D5-X3-09-46-21-298 Emergency Management: 150,000 70.398 Homeland Security Grant Program -P117 Operation Stone Carden 97.067 18-D5-X3-09-46-21-298 Emergency Management: 150,000 44.921 Homeland Security Grant Program -P117 Operation Stone Carden 97.067 18-D5-X3-09-46-01-298 Emergency Management: 150,000 25.839 Total program -P116 Debusine of Provide Division of Emergency Management: 150,000 25.839 Community Development Internet - Varue 75 Total U.S. Department of Homeland Security Community Development Ecommunity Development Results Community Development Results COMMUNITY Environ 12128 B-15-UC-12-0013 2466,336 1.072.454 256,331 CDBG Urban County Entitlement - Varue 75 Log Education Program - 14.218 B-15-UC-12-0013 24.66,374 1.072.654 2.00,36 Neighborhood Stabilization Program - 14.218 B-11-UX-12-0019 18.24.24,97 Emergency Solutions Grant Program -Year 16 (P118) E							
Honeland Security Grant Program-USAR       97.067       19.05X.108.39.01.306       Energrency Management. Florida Division of Energrency Management.       283.284       94.400         Homeland Security Grant Program -FY16 DEM Issue 9 and 11       97.067       17.D5-V4.09.46-23.311       Energrency Management. Energrency Management.       283.284       94.400         Homeland Security Grant Program -FY16 Operation Stone Garden       97.067       16-D5-W1.09.46-23.274       Energrency Management.       150.000       6.595         Homeland Security Grant Program -FY16 Operation Stone Garden       97.067       18-D5-X5.09.46-23.108       Energrency Management.       150.000       44.921         Homeland Security Grant Program -FY16 Operation Stone Garden       97.067       18-D5-X1.09.46-23.208       Energrency Management.       150.000       44.921         Homeland Security Grant Program -FY16 Operation Stone Garden       97.067       18-D5-X1.09.46-23.208       Energrency Management.       105.000       44.921         Homeland Security Grant Program -FY16 Operation Stone Garden       97.067       18-D5-X1.09.46-23.208       Energrency Management.       10.50.00       44.921         Total Drogram       70.067       18-D5-X1.09.46-23.208       Energrency Management.       26.500       25.830          US. Department of Homeland Security       Florida Division of       10.92.009 <td>Homeland Security Grant Program-USAR</td> <td>97.067</td> <td>16-DS-V4-09-21-01-349</td> <td>Marshall</td> <td>100,315</td> <td>73,176</td> <td></td>	Homeland Security Grant Program-USAR	97.067	16-DS-V4-09-21-01-349	Marshall	100,315	73,176	
Homeland Security Grant Program -PY16 DEM Issue 9 and 11         97,067         17-D5-V4.09-46-23-311         Emergency Management: Emergency Management: 180,000         283,284         94,400           Homeland Security Grant Program -PY16 Operation Stone Carden         97,067         16-D5-U8.09-46-01-298         Emergency Management: Enorgency Management:         150,000         6,595           Homeland Security Grant Program -PY16 Operation Stone Carden         97,067         16-D5-V1-09-46-23-274         Emergency Management:         150,000         70,398           Homeland Security Grant Program -PY17 Operation Stone Carden         97,067         18-D5-X1-09-46-23-294         Emergency Management:         135,000         44,921           Homeland Security Grant Program -PY17 Operation Stone Garden         97,067         18-D5-X1-09-46-01-298         Emergency Management:         135,000         44,921           Total U.S. Department of Homeland Security         70,876         18-D5-X1-09-46-01-298         Emergency Management:         25,570         -           CDBC Urban County Entitlement - Year 27         14-218         B-15-UC-12-0013         2,557,155         249,876         201,566           CDBC Urban County Entitlement - Year 27         14-218         B-16-UC-12-0013         2,649,890         588,685         203,5872           Neighborhood Stabilization Program 3         12-28         B-11-UX-12-001				Florida Division of			
Honeland Security Grant Program - PY16 DEM Issue 9 and 11       97,067       17-D5-V4.094.623.311       Emergency Management: Florida Division of Biorida Division of Florida Division of       283,284       94,400         Homeland Security Grant Program - PY16 Operation Stone Garden       97,067       16-D5-U8.094.64.01.29       Emergency Management: Florida Division of       150,000       6,595         Homeland Security Grant Program - PY16 Operation Stone Garden       97,067       16-D5-U8.094.62.3198       Emergency Management: Florida Division of       150,000       44,921         Homeland Security Grant Program - PY16 Operation Stone Garden       97,067       18-D5-X5-094.62.3198       Emergency Management: Florida Division of       26,800       25,830         Homeland Security Grant Program - PY16 Operation Stone Garden       97,067       18-D5-X5-094.62.3198       Emergency Management: Total Division of       325,810          Total US. Department of Homeland Security       70,067       18-D5-X1-094.60-1298       Emergency Management: Total Division of       325,810          US. Department of Homeland Security       70,0794       1202.4049       325,810          US. Department of Homeland Security       121,826       8-15-UC-12-0013       249,876       220,566         CDBG Urban County Entitlement - Year 25       142,18       8-15-UC-12-0013       249,	Homeland Security Grant Program-USAR	97.067	18-DS-X1-08-39-01-306	Emergency Management:	178,650	10,499	
Homeland Security Grant Program -FY16 Operation Stone Garden97.06716-D5-U8-09-46-01-295Florida Division of Emergency Management: Division of Energency Management:150.0006.595Homeland Security Grant Program -FY16 Operation Stone Garden97.06716-D5-U8-09-46-01-295Emergency Management: Porida Division of Emergency Management:150.00070,398Homeland Security Grant Program -PY17 Operation Stone Garden97.06718-D5-X5-09-46-23-198Emergency Management: Emergency Management:135.00044,921Homeland Security Grant Program-All Hazards Incident Training97.06718-D5-X1-09-46-01-298Emergency Management: Emergency Management:25.80025.830Total Drossion of Total program10.20,4049325.819Total U.S. Department of Homeland Security57.077.9843.831.944-U.S. Department of Houseland Security52.577.19843.831.944-U.S. Department of Houseland Security52.577.19843.831.944-U.S. Department of Houseland Security52.577.19843.831.944-CDBG Urhan County Entitlement - Year 2614.218B-15-UC-12-00132.577.15124.9676CDBG Urhan County Entitlement - Year 2814.218B-15-UC-12-00132.646.3361.072.45426.5331CDBG Urhan County Entitlement - Year 2814.218B-10-UC-12-00132.646.391.742.265.854675.209Neighborhood Shabilization Program14.218B-10-UC-12-00132.646.391.747.620.9436.659.372Neighborhood Shabilization Program<				Florida Division of			
Homeland Security Grant Program -PY16 Operation Stone Garden         97.067         16-DS-U8-09-46-01-295         Emergency Management: Florida Division of Emergency Management:         150,000         6,595           Homeland Security Grant Program -PY16 Operation Stone Garden         97.067         16-DS-W1-09-46-23-29         Emergency Management:         150,000         70,398           Homeland Security Grant Program -PY17 Operation Stone Garden         97.067         18-DS-X5-09-46-23-198         Emergency Management:         150,000         44,921           Homeland Security Grant Program -PY17 Operation Stone Garden         97.067         18-DS-X1-09-46-01-298         Emergency Management:         26,800         25,830           Total Drogram         -	Homeland Security Grant Program -FY16 DEM Issue 9 and 11	97.067	17-DS-V4-09-46-23-311	Emergency Management:	283,284	94,400	
Hore Land Security Grant Program -FY16 Operation Stone Garden97.06716-DS-W1-09-46-22-274Florida Division of Emergency Management: Elorida Division of Emergency Management: Florida Division of Emergency Management: Horida Division of Emergency Management: Florida Division of Emergency Management: 135,000150.00070,398Homeland Security Grant Program -All Hazards Incident Training Total program97.06718-DS-X1-09-46-01-298Emergency Management: Emergency Management: 1024.04925,830Total U.S. Department of Homeland Security70.67718-DS-X1-09-46-01-298Emergency Management: Emergency Management:26,60025,830U.S. Department of Homeland Security70.67718-DS-X1-09-46-01-298Emergency Management: Emergency Management:26,60025,830U.S. Department of Homeland Security5.077.9843.831.944U.S. Department of Homeland Security5.077.984249,876201,566CDBG Urban County Entitlement - Year 2714.218B-15-UC-12-00132,516,3361,072,454CDBG Urban County Entitlement - Year 2814.218B-16-UC-12-00132,616,3361,072,454Neighborhood Stabilization Program 314.218B-11-UN-12-000918,243,867620,96360,000Neighborhood Stabilization Program - Year 14 (PY17)14.231F-16-UC-12-011322,8418107,73858,317Emergency Solutions Grant Program14.231HP18D63,00012,06211,869Emergency Solutions Grant Program14.231HP18D63,30030,8242,247Em				Florida Division of			
Honeland Security Grant Program -FY16 Operation Stone Garden       97,067       16-D5-W1-09-46-23-274       Emergency Management:       150,000       70,398         Homeland Security Grant Program -FY17 Operation Stone Garden       97,067       18-D5-X5-09-46-23-198       Emergency Management:       135,000       44,921         Homeland Security Grant Program -All Hazards Incident Training       97,067       18-D5-X1-09-46-01-298       Emergency Management:       26,800       25,830         Total Dr. Department of Homeland Security       Total US. Department of Homeland Security       Total US. Department of Homeland Security       70,881       1.024,049       325,819          U.S. Department of Housing & Urban Development:       COBG Urban County Entitlement - Year 25       14218       B-15-UC-12-0013       2,557,415       249,876       20,566         CDBG Urban County Entitlement - Year 25       14218       B-15-UC-12-0013       2,666,336       1,072,454       256,331         OLBG Urban County Entitlement - Year 25       14218       B-16-UC-12-0013       2,649,950       588,685       203,872         Neighborhood Sabilization Program - Year 214 (FY17)       14218       B-11-UN-12-0009       6,639,174       121,876       7,500         Total Community Development Block Grant Program - Year 14 (FY17)       14231       HP18D       63,000       12,062	Homeland Security Grant Program -FY16 Operation Stone Garden	97.067	16-DS-U8-09-46-01-295	Emergency Management:	150,000	6,595	
Ford a Division of Homeland Security Grant Program -FY17 Operation Stone Garden         97.067         18-DS-X5.09-46-23-198         Fordia Division of Emergency Management: Florida Division of         135,000         44,921           Homeland Security Grant Program -All Hazards Incident Training Total program         97.067         18-DS-X1.09-46-01-298         18-DS         26,800         25,830         -           U.S. Department of Housing & Urban Development: Community Development Block Grant Entitlement Grants Cluster:         5777.984         3.831,944         -           CDBG Urban County Entitlement - Year 26         14.218         B-15-UC-12-0013         2,537,415         249,876         201,566           CDBG Urban County Entitlement - Year 27         14.218         B-15-UC-12-0013         2,640,336         1,072,454         256,331           CDBG Urban County Entitlement - Year 28         14.218         B-17-UC-12-0013         2,640,336         1,072,454         256,33           CDBG Urban County Entitlement - Year 28         14.218         B-17-UC-12-0013         2,649,356         503,872           Neighborhood Stabilization Program 3         14.218         B-11-UN-12-0009         6,639,174         121,876         7,500           Total Community Development Block Grant Entitlement Grants Cluster:         2         2665,854         675,259           Emergency Solutions Grant Program -				Florida Division of			
Homeland Security Grant Program -FY17 Operation Stone Garden       97.067       18-D5-X5-09-46-03-298       Emergency Management: Florida Division of Emergency Management:       135,000       44,921         Homeland Security Grant Program-All Hazards Incident Training Total program       97.067       18-D5-X1-09-46-01-298       Emergency Management: Florida Division of Emergency Management:       25,830       25,830         Total U.S. Department of Homeland Security       70.067       18-D5-X1-09-46-01-298       Emergency Management:       20,024,049       325,819	Homeland Security Grant Program -FY16 Operation Stone Garden	97.067	16-DS-W1-09-46-23-274	Emergency Management:	150,000	70,398	
Homeland Security Grant Program-All Hazards Incident Training         97.067         18-D5-X1-09-46-01-298         Forda Division of Emergency Management         26,800         25,830           Total program         1.024,049         325,819				Florida Division of			
Homeland Security Grant Program-All Hazards Incident Training Total program         97.067         18-DS-X1-09-46-01-298         Emergency Management: 26,800         25,800         25,800	Homeland Security Grant Program -FY17 Operation Stone Garden	97.067	18-DS-X5-09-46-23-198	Emergency Management:	135,000	44,921	
Total program       1024,049       325,819       -         Total U.S. Department of Homeland Security       5,777,984       3,831,944       -         U.S. Department of Housing & Urban Development:       5,777,984       3,831,944       -         CDBG Urban County Entillement Grants Cluster:       0       2,537,415       249,876       201,566         CDBG Urban County Entillement - Year 26       14,218       B-15-UC-12-0013       2,616,336       1,072,454       256,331         CDBG Urban County Entillement - Year 28       14,218       B-17-UC-12-0013       2,649,950       588,685       203,872         Neighborhood Stabilization Program       14,218       B-08-UN-12-0009       18,243,867       632,963       6,000         Neighborhood Stabilization Program 3       14,218       B-11-UN-12-0009       6,639,174       121,876       7,500         Total Community Development Block Grant Entitlement Grants Cluster:       32,686,742       2,665,854       675,269         Emergency Solutions Grant Program -Year 14 (FY17)       14,231       E-16-UC-12-0013       228,418       107,738       58,317         Emergency Solutions Grant Program -Year 15 (FY18)       14,231       HP18D       63,000       12,062       11,8569         Emergency Solutions Grant Program       14,231       HP18D				Florida Division of			
Total U.S. Department of Homeland Security       5/77,984       3.831,944       -         U.S. Department of Housing & Urban Development: Community Development Block Grant Entitlement Grants Cluster: CDBG Urban County Entitlement - Year 26       14.218       B-15-UC-12-0013       2,537,415       249,876       201,566         CDBG Urban County Entitlement - Year 27       14.218       B-16-UC-12-0013       2,616,336       1,072,454       256,331         CDBG Urban County Entitlement - Year 28       14.218       B-17-UC-12-0013       2,649,950       588,685       203,872         Neighborhood Stabilization Program 3       14.218       B-11-UN-12-0009       18,243,867       632,963       6,000         Neighborhood Stabilization Program 3       14.218       B-11-UN-12-0009       18,243,867       632,963       6,050         Total Community Development Block Grant Entitlement Grants Cluster:	Homeland Security Grant Program-All Hazards Incident Training	97.067	18-DS-X1-09-46-01-298	Emergency Management:	26,800	25,830	
Total U.S. Department of Homeland Security       5,777,984       3,831,944       -         U.S. Department of Housing & Urban Development: Community Development Block Grant Entitlement Grants Cluster: CDBG Urban County Entitlement - Year 26       14,218       B-15-UC-12-0013       2,537,415       249,876       201,566         CDBG Urban County Entitlement - Year 27       14,218       B-16-UC-12-0013       2,616,336       1,072,454       256,331         CDBG Urban County Entitlement - Year 28       14,218       B-17-UC-12-0013       2,649,950       588,685       203,872         Neighborhood Stabilization Program 3       14,218       B-11-UN-12-0009       18,243,867       632,963       6,000         Neighborhood Stabilization Program 3       14,218       B-11-UN-12-0013       2,666,742       2,665,854       675,269         Emergency Solutions Grant Program - Year 14 (FY17)       14,231       E-16-UC-12-0013       28,418       107,738       58,317         Emergency Solutions Grant Program - Year 14 (FY17)       14,231       E-16-UC-12-0013       228,418       107,738       58,317         Emergency Solutions Grant Program - Year 15 (FY18)       14,231       HP18D       63,000       12,062       11,869         Emergency Solutions Grant Program       14,231       HP18D       63,000       30,824       2,247   <	Total program				1,024,049	325,819	-
U.S. Department of Housing & Urban Development:         Community Development Block Grant Entitlement Grants Cluster:         CDBG Urban County Entitlement - Year 26       14.218       B-15-UC-12-0013       2,537,415       249,876       201,566         CDBG Urban County Entitlement - Year 27       14.218       B-16-UC-12-0013       2,649,950       588,685       203,872         CDBG Urban County Entitlement - Year 28       14.218       B-17-UC-12-0013       2,649,950       588,685       203,872         Neighborhood Stabilization Program       14.218       B-08-UN-12-0009       18,243,867       632,963       6,000         Neighborhood Stabilization Program 3       14.218       B-11-UN-12-0009       6,639,174       121,876       7,500         Total Community Development Block Grant Entitlement Grants Cluster:	1 0						
Community Development Block Grant Entitlement Grants Cluster:         CDBG Urban County Entitlement - Year 26       14.218       B-15-UC-12-0013       2,537,415       249,876       201,566         CDBG Urban County Entitlement - Year 27       14.218       B-16-UC-12-0013       2,616,336       1,072,454       256,331         CDBG Urban County Entitlement - Year 28       14.218       B-17-UC-12-0013       2,649,950       588,685       203,872         Neighborhood Stabilization Program       14.218       B-08-UN-12-0009       18,243,867       632,963       6,000         Neighborhood Stabilization Program 3       14.218       B-08-UN-12-0009       18,243,867       632,963       6,000         Neighborhood Stabilization Program 3       14.218       B-08-UN-12-0009       18,243,867       632,963       6,000         Neighborhood Stabilization Program 3       14.218       B-08-UN-12-0009       18,243,867       632,963       6,000         Neighborhood Stabilization Program 4       Forgram - Year 14 (FY17)       14.218       B-11-UN-12-0009       6,639,174       121,876       7,500         Emergency Solutions Grant Program - Year 14 (FY17)       14.231       E-16-UC-12-0013       28,418       107,738       58,317         Emergency Solutions Grant Program - Year 15 (FY18)       14.231       HP18D       63	Total U.S. Department of Homeland Security				5,777,984	3,831,944	-
Community Development Block Grant Entitlement Grants Cluster:         CDBG Urban County Entitlement - Year 26       14.218       B-15-UC-12-0013       2,537,415       249,876       201,566         CDBG Urban County Entitlement - Year 27       14.218       B-16-UC-12-0013       2,616,336       1,072,454       256,331         CDBG Urban County Entitlement - Year 28       14.218       B-17-UC-12-0013       2,649,950       588,685       203,872         Neighborhood Stabilization Program       14.218       B-08-UN-12-0009       18,243,867       632,963       6,000         Neighborhood Stabilization Program 3       14.218       B-08-UN-12-0009       18,243,867       632,963       6,000         Neighborhood Stabilization Program 3       14.218       B-08-UN-12-0009       18,243,867       632,963       6,000         Neighborhood Stabilization Program 3       14.218       B-08-UN-12-0009       18,243,867       632,963       6,000         Neighborhood Stabilization Program 4       Forgram - Year 14 (FY17)       14.218       B-11-UN-12-0009       6,639,174       121,876       7,500         Emergency Solutions Grant Program - Year 14 (FY17)       14.231       E-16-UC-12-0013       28,418       107,738       58,317         Emergency Solutions Grant Program - Year 15 (FY18)       14.231       HP18D       63							
CDBG Urban County Entitlement - Year 26       14.218       B-15-UC-12-0013       2,537,415       249,876       201,566         CDBG Urban County Entitlement - Year 27       14.218       B-16-UC-12-0013       2,616,336       1,072,454       256,331         CDBG Urban County Entitlement - Year 28       14.218       B-17-UC-12-0013       2,649,950       588,685       203,872         Neighborhood Stabilization Program       14.218       B-08-UN-12-0009       18,243,867       632,963       6,000         Neighborhood Stabilization Program 3       14.218       B-08-UN-12-0009       6,639,174       121,876       7,500         Total Community Development Block Grant Entitlement Grants Cluster:							
CDBG Urban County Entitlement - Year 27       14.218       B-16-UC-12-0013       2,616,336       1,072,454       256,331         CDBG Urban County Entitlement - Year 28       14.218       B-17-UC-12-0013       2,649,950       588,685       203,872         Neighborhood Stabilization Program       14.218       B-08-UN-12-0009       18,243,867       632,963       6,000         Neighborhood Stabilization Program 3       14.218       B-08-UN-12-0009       6,639,174       121,876       7,500         Total Community Development Block Grant Entitlement Grants Cluster:							
CDBG Urban County Entitlement - Year 28       14.218       B-17-UC-12-0013       2,649,950       588,685       203,872         Neighborhood Stabilization Program       14.218       B-08-UN-12-0009       18,243,867       632,963       6,000         Neighborhood Stabilization Program 3       14.218       B-11-UN-12-0009       6,639,174       121,876       7,500         Total Community Development Block Grant Entitlement Grants Cluster:	•				2,537,415		
Neighborhood Stabilization Program         14.218         B-08-UN-12-0009         18,243,867         632,963         6,000           Neighborhood Stabilization Program 3         14.218         B-11-UN-12-0009         6,639,174         121,876         7,500           Total Community Development Block Grant Entitlement Grants Cluster:         14.231         E-16-UC-12-0013         6,639,174         121,876         675,269           Emergency Solutions Grant Program -Year 14 (FY17)         14.231         E-16-UC-12-0013         228,418         107,738         58,317           Emergency Solutions Grant Program -Year 15 (FY18)         14.231         HP18D         63,000         12,062         11,869           Emergency Solutions Grant Program -Year 15 (FY18)         14.231         E-17-UC-12-0013         605,383         293,359         136,569           Emergency Solutions Grant Program         14.231         HP18D         63,000         30,824         2,247	CDBG Urban County Entitlement - Year 27	14.218	B-16-UC-12-0013		2,616,336	1,072,454	256,331
Neighborhood Stabilization Program 3       14.218       B-11-UN-12-0009       6,639,174       121,876       7,500         Total Community Development Block Grant Entitlement Grants Cluster:       14.218       B-11-UN-12-0009       32,686,742       2,665,854       675,269         Emergency Solutions Grant Program -Year 14 (FY17)       14.231       E-16-UC-12-0013       228,418       107,738       58,317         Emergency Solutions Grant Program -Year 15 (FY18)       14.231       HP18D       63,000       12,062       11,869         Emergency Solutions Grant Program -Year 15 (FY18)       14.231       E-17-UC-12-0013       605,383       293,359       136,569         Emergency Solutions Grant Program       14.231       HP18D       63,000       30,824       2,247	CDBG Urban County Entitlement - Year 28	14.218	B-17-UC-12-0013		2,649,950	588,685	203,872
Total Community Development Block Grant Entitlement Grants Cluster:         32,686,742         2,665,854         675,269           Emergency Solutions Grant Program -Year 14 (FY17)         14.231         E-16-UC-12-0013         228,418         107,738         58,317           Emergency Solutions Grant Program         14.231         HP18D         63,000         12,062         11,869           Emergency Solutions Grant Program -Year 15 (FY18)         14.231         E-17-UC-12-0013         605,383         293,359         136,569           Emergency Solutions Grant Program         14.231         HP18D         63,000         30,824         2,247	Neighborhood Stabilization Program	14.218	B-08-UN-12-0009		18,243,867	632,963	6,000
Emergency Solutions Grant Program -Year 14 (FY17)       14.231       E-16-UC-12-0013       228,418       107,738       58,317         Emergency Solutions Grant Program       14.231       HP18D       63,000       12,062       11,869         Emergency Solutions Grant Program -Year 15 (FY18)       14.231       E-17-UC-12-0013       605,383       293,359       136,569         Emergency Solutions Grant Program       14.231       HP18D       63,000       30,824       2,247	Neighborhood Stabilization Program 3	14.218	B-11-UN-12-0009		6,639,174	121,876	7,500
Emergency Solutions Grant Program         14.231         HP18D         63,000         12,062         11,869           Emergency Solutions Grant Program -Year 15 (FY18)         14.231         E-17-UC-12-0013         605,383         293,359         136,569           Emergency Solutions Grant Program         14.231         HP18D         63,000         30,824         2,247	Total Community Development Block Grant Entitlement Grants Cluster:				32,686,742	2,665,854	675,269
Emergency Solutions Grant Program         14.231         HP18D         63,000         12,062         11,869           Emergency Solutions Grant Program -Year 15 (FY18)         14.231         E-17-UC-12-0013         605,383         293,359         136,569           Emergency Solutions Grant Program         14.231         HP18D         63,000         30,824         2,247							
Emergency Solutions Grant Program - Year 15 (FY18)         14.231         E-17-UC-12-0013         605,383         293,359         136,569           Emergency Solutions Grant Program         14.231         HP18D         63,000         30,824         2,247	Emergency Solutions Grant Program -Year 14 (FY17)	14.231	E-16-UC-12-0013		228,418	107,738	58,317
Emergency Solutions Grant Program         14.231         HP18D         63,000         30,824         2,247	Emergency Solutions Grant Program	14.231	HP18D		63,000	12,062	11,869
	Emergency Solutions Grant Program -Year 15 (FY18)	14.231	E-17-UC-12-0013		605,383	293,359	136,569
Total program 959,801 443,983 209,002	Emergency Solutions Grant Program	14.231	HP18D		63,000	30,824	2,247
	Total program				959,801	443,983	209,002

Heat Invitine Battership Program - Yar 24 (PT15)         11.237         M-14-UC-124.010         66.623         96.95%         100.02         23.808           Heat Invisione Datatership Program - Yar 24 (PT15)         11.237         M-15-UC-124.010         96.95%         100.952         23.808           Heat Invisione Datatership Program - Yar 25 (PT17)         11.237         M-15-UC-124.010         96.95%         110.952         23.808           Heat Invisione Datatership Program - Yar 25 (PT18)         11.237         M-15-UC-124.010         96.95%         112.128         96.95%         112.128         115.1126         24.868         115.1126         115.95%         117.94         17.94.11         17.94.11         17.94.25%         117.94.11         17.94.11         117.94         117.94.11<	Federal/State grantor /Program or Cluster Title	CFDA CSFA number	Grant number	Pass-through entity	Federal/State award amount	Expenditures	2017-2018 Transfers to Subrecipients
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$		11.000				00.474	
Inconcretenter harmschip Program. Year 28 (PDT)       14.28       M.1.62 (21.20.20)       66.55       417.210       27.49         House investment Harmschip Program. Year 28 (PDT)       14.29       M.1.62 (21.20.20)       66.55       117.210       7.49         Combination Care Program SITP PD()       14.26       Wirkson Site PDT)       12.400       17.612,56       117.21,58       111.13.90         Continuum of Care Program SITP PD()       14.267       Various       1.66,56       117.51,54       111.13.90         Continuum of Care Program SITP PD()       14.267       Various       1.69,056       1.77,258       405,958       405,960         Continuum of Care Program SITP PD()       14.267       Various       1.761,950       1.761,950       405,960       402,960         Total program       14.211       CODME       Plonger Haalb/Health       125,000       9,3240       9,3240         Housing Opportunities for Presons with Adds (HOPWA)       14.211       CODME       Plonger of Haalb/Health       125,000       9,3240       -         Housing Opportunities for Presons with Adds (HOPWA)       14.221       CODME       Plonger of Haalb/Health       125,000       -       -       -       -       -       -       -       -       -       -       -       -							
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$							
Total program         2.045/02         68811         151.28           Continuum of Care Posyan (SHP PY19)         14.287         Various         1762.269         17.424         17.224           Continuum of Care Posyan (SHP PY19)         14.287         Various         1762.269         17.124         17.124           Continuum of Care Posyan (SHP PY19)         14.287         Various         17.29.283         605.986         600.982           Total posyam         Total posyam         14.287         Various         17.29.283         605.986         600.982           Total posyam         Total posyam         14.287         Various         FI. Dept of Hosh/Hosh         799.938         1061.982         1763.88         100.982           Housing Opportunities for Pessons with Adds (HOPWA)         14.211         CODME         FI. Dept of Hosh/Hosh         250.00         96.200							27,849
Continuum of Care Program (SHP PY16) Continuum of Care Program (SHP PY16)         14.267         Various         17.02.26 <td></td> <td>14.239</td> <td>M-17-UC-12-0210</td> <td></td> <td></td> <td></td> <td>151 100</td>		14.239	M-17-UC-12-0210				151 100
Continuum of Care Poynen (FHP PTD)         14.267         Various         1.04.005         1.131.524         1.141.302           Continuum of Care Poynen (FHP PTD)         14.267         Various         1.090.000	10tal program				2,605,022	688,811	151,128
Continuum of Care Program (HP P13) Total program         12.267         Various         1.298.28 (1.298.04)         002.82 (1.275.84)         002.84 (1.275.84)         002.84 (1.275.84	Continuum of Care Program (SHP FY16)	14.267	Various		1,762,276	17,424	17,424
Total program         5,102,264         1,775,581         1,701,466           Housing Oppertunities for Persons with Aids (HOPWA)         14,241         CODME         PLoept of Health/Health Planning Council of SWEL         128,000         93,240           Housing Oppertunities for Persons with Aids (HOPWA)         14,241         CODME         PLoept of Health/Health Planning Council of SWEL         127,648         33,726           Total JOS, Department of Housing & Urban Development         142,41         CODME         PLoept of Health/Health Planning Council of SWEL         33,726           U.S. Department of Justice:         Lee County Sheriff's Offi- d 12,20,077         5,701,205         2,707,2045           Victims of Crime Act (VOCA) 2017-2018         16,575         0,004         Florida Office of Alterney General Justice Assistance (SCAAP)         16,668         2015,AP-BX-0703         100,341         4,245           Fulvard Byrne Memorial Justice Assistance Grant Ptp-Disaster Recovery         16,732         2017/10/18X.0781         97,493         97,493           Paid Coverdell Forensis Collectors         125,757         64,260         121,271         64,260           Fideral Foreiture- Justice         16,742         2017/10/18X.0781         97,493         97,493           Paid Coverdell Forensis Collectors         16,752         2017,201,240,754         25,756         2,	Continuum of Care Program (SHP FY17)	14.267	Various		1,661,056	1,151,574	1,141,360
Housing Opportunities for Persons with Aids (HOPWA)       Housing Opportunities for Persons with Aids (HOPWA)     14.241     CODME     FL.Dept of Health/Health Planning Council of SWFL     128,000     93,240       Housing Opportunities for Persons with Aids (HOPWA)     14.241     CODME     FL.Dept of Health/Health Planning Council of SWFL     125,000     93,240       Housing Opportunities for Persons with Aids (HOPWA)     14.241     CODME     FL.Dept of Health/Health Planning Council of SWFL     125,000     93,240       US. Department of Housing & Urban Development     Lee County Sherff's Off- 0004     1127,077     64,280       Victims of Crime Act (VOCA) 2017-2018     16,575     0004     Central     122,377     64,280       State Criminal Alien Assistance (SCAAP)     16,666     2015A-P48.0703     100,541     42,420       Edward Byrne Memoral Justice Assistance Carnt Prg.Disseter Recovery     16,78     2017-01-01,47431     100,541     42,272       Paul Coveredel Forensic Sciences Improvement     16,742     2017-01-01,47431     2,576     2,576       Federal Transft Tormula Cranst-USC S097     FL-20160015-00     5,731,365     697,085       Tederal Transft Tormula Cranst-USC S097 (FV13)     2,507     FL-20460015-00     5,731,365     697,085       Federal Transft Tormula Cranst-USC S097 (FV13)     2,507     FL-20160015-00     5,731,365     697,085       Federal	Continuum of Care Program (SHP FY18)	14.267	Various		1,739,532	606,583	602,862
Housing Opportunities for Persons with Adds (HOPWA)         14.241         CODME         Planning Council of SWEL         128,000         93,240           Housing Opportunities for Persons with Adds (HOPWA)         14.241         CODME         FL Dept of Health/Health Planning Council of SWEL         157,648         33,766	Total program				5,162,864	1,775,581	1,761,646
Housing Opportunities for Persons with Aids (HOPWA)         14.241         CODME         Planning Council of SWEL         137,648         33,736           Total Program Total US. Department of Housing & Urban Development          285,648         126,976         -           US. Department of Justice:           Florida Office of Attorney General         122,377         64,260           Victims of Crime Act (VOCA) 2017-2018         16,575         0004         Florida Office of Attorney General         122,377         64,260           State Criminal Alien Assistance (SCAAP)         16,606         2015-AP-BX-070         100,541         4,245           Edward Byrne Memorial Justice Assistance Grant Prg-Disaster Recovery         16,742         2017-CD-BX-0710         76,430         97,493           Paul Coverdell Foreits Csiences Improvement         16,742         2017-CD-BX-0010         Enforement         2,576         2,576           Federal Forifeture- Justice         103,20         181,286         -         -         -           Total US. Department of Justice         123,712         12,712         12,712         12,712         -           US. Department of Transportation/non-FAA:         -         -         -         -         -         -         -         -           Fe	Housing Opportunities for Persons with Aids (HOPWA)	14.241	CODME	1 ,	128,000	93,240	
Total program Total U.S. Department of Housing & Urban Development         285,648 (12,0,077)         126,976 (2,797,045)           U.S. Department of Justice:         Lee County Sheriff's Offi- 0004         Florida Office of Attorney General         122,377         64,260           State Criminal Alien Assistance (SCAAP)         16,675         0004         General         122,377         64,260           Edward Byrne Memorial Justice Assistance Grant Prg-Disaster Recovery         16,783         2017-DJ-BX-0781         97,493         97,493           Paul Coverdell Forensic Sciences Improvement         16,742         2017-CD-BX-0010         Enforcement         2,576         2,576           Federal Forefiture-Justice         16,742         2017-CD-BX-0010         Enforcement         2,576         2,576           VLS. Department of Justice         16,742         2017-CD-BX-0010         Enforcement         2,576         2,576           U.S. Department of Justice         12,712         12,7	Housing Opportunities for Parsons with Aids (HOPM/A)	14 241	CODME	1 ,	157 648	33 736	
Total U.S. Department of Housing & Urban Development         41,700,077         5,701,205         2,297,045           U.S. Department of Justice:         Lee County Sheriffs Offic         Florida Office of Attorney General         122,377         64,260           Victims of Crime Act (VOCA) 2017-2018         16.575         0004         General         122,377         64,260           State Criminal Alien Assistance (SCAAP)         16.606         2015-AP-BX-0703         100,541         4,245           Edward Byrne Memorial Justice Assistance Grant Prg-Disaster Recovery         16.738         2017-DJ-BX-0781         97,493         97,493           Paul Coverdell Forensic Sciences Improvement         16.742         2017-CD-BX-010         Enforcement         2,576         2,576           Federal Foreiture- Justice         16.922         None         12.712         12.712           Total U.S. Department of Transportation/non-FAA:         Federal Transit Administration:         12.212         12.712           Federal Transit Formula Grants-USC 5307 (FY13)         20.507         FL-20160043-00         5,731,365         697,055           Federal Transit Formula Grants-USC 5307 (FY14)         20.507         FL-20160043-00         5,731,365         697,055           Federal Transit Formula Grants-USC 5307 (FY15)         20.507         FL-20160043-00         5,731,		11.211	CODWE				
U.S. Department of Justice:       Lee County Sheriff's Offine Office of Attorney 0004       Florida Office of Attorney Ceneral       122,377       64,260         State Criminal Alien Assistance (SCAAP)       16,606       2015-AP-BX-0703       100,541       4,245         Edward Byrne Memorial Justice Assistance Grant Prg-Disaster Recovery       16,738       2017-DJ-BX-0781       97,493       97,493         Paul Coverdell Forensic Sciences Improvement       16,742       2017-CD-BX-0010       Enforcement       2,576       2,576         Federal Forfeiture- Justice       16,922       None       12,212       12,212							2 707 045
Victims of Crime Act (VOCA) 2017-2018Lee County Sheriif's Offic 0004Florida Office of Attommy Ceneral122,37764,260State Criminal Alien Assistance (SCAAP)16,6062015-AP-BX-0703100,5414,245Edward Byrne Memorial Justice Assistance Grant Prg-Disaster Recovery16,782017-DJ-BX-0781Portuge97,493Paul Coverdell Forensic Sciences Improvement16,7422017-CD-BX-0701Enforcement2,5762,576Federal Forfeiture- Justice16,922None12,71212,71212,712Total U.S. Department of Justice16,922None181,286•U.S. Department of Justice25,507FL-2016043-005,731,365697,055Federal Transit Tormula Grants-USC 5307 (FY13)20,507FL-2016043-005,731,365697,055Federal Transit Formula Grants-USC 5307 (FY14)20,507FL-90-X8806,527,944252,097Federal Transit Formula Grants-USC 5307 (FY13)20,507FL-90-X8805,787,58938,322Federal Transit Formula Grants-USC 5307 (FY14)20,507FL-90-X8835,787,58938,322Federal Transit Formula Grants-USC 5307 (FY15)20,507FL-90-X8835,787,58938,322Federal Transit Formula Grants-USC 5307 (FY15)20,507FL-2017,0756,107,8712,678,079Federal Transit Formula Grants-USC 5307 (FY15)20,507FL-2017,0756,107,8712,678,079Federal Transit Formula Grants-USC 5307 (FY15)20,507FL-2017,0756,107,8712,678,079Bus and Bus Facilitite	Total 0.5. Department of Housing & Orban Development				41,700,077	5,701,205	2,191,040
Victims of Crime Act (VOCA) 2017-201816.5750004General122,37764,269State Criminal Alien Assistance (SCAAP)16.6062015-AP-BX-0703100,5414,245Edward Byrne Memorial Justice Assistance Grant Prg-Diaseter Recovery16.7382017-DP-BX-071897,49397,493Paul Coverdell Forensic Sciences Improvement16.7422017-CD-BX-0010Enforcement2,5762,576Federal Foreiture- Justice16.7422017-CD-BX-0010Enforcement2,5762,5762,576Total U.S. Department of Justice16.7422017-CD-BX-0010Enforcement2,5762,5712,5762,576Correl Transit LUS. Department of Justice16.7222017-CD-BX-0010Enforcement18,1286U.S. Department of Transportation/non-FAA: Federal Transit Cluster:Federal Transit Cluster:5731,365697,057Federal Transit Formula Grants-USC 5307 (FY13)20.507FL-20160043-005,731,365697,057Federal Transit Formula Grants-USC 5307 (FY13)20.507FL-2016043-005,731,365697,057Federal Transit Formula Grants-USC 5307 (FY13)20.507FL-2016043-005,731,365697,057Federal Transit Formula Grants-USC 5307 (FY13)20.507FL-2016043-005,787,58938,322	U.S. Department of Justice:						
Edward Byrne Memorial Justice Assistance Grant Prg-Disaster Recovery16,782017-DJ-BX-078197,49397,493Paul Coverdell Forensic Sciences Improvement16,7422017-CD-BX-0010Enforcement2,5762,576Federal Forfeiture- Justice16,922None12,71212,71212,712Total U.S. Department of Justice16,922None18,128618,1286U.S. Department of Transportation/non-FAA: Federal Transit Cluster:Federal Transit Cluster:54,336,9918,128654,336Federal Transit Cormula Grants-USC 5307 (FY13)20,507FL-20160043-005,731,365697,055Federal Transit Formula Grants-USC 5307 (FY13)20,507FL-90-X8065,27,494252,097Federal Transit Formula Grants-USC 5307 (FY13)20,507FL-90-X8065,333,04659,907Federal Transit Formula Grants-USC 5307 (FY13)20,507FL-90-X8835,787,58938,322Federal Transit Formula Grants-USC 5307 (FY17)20,507FL-90-X8835,787,58938,322Federal Transit Formula Grants-USC 5307 (FY17)20,507FL-2017-0756,107,8712,678,078Bus and Bus Facilities Formula Grants-USC 533920,526FL-2016-011509,327509,327Bus and Bus Facilities Formula Grants-USC 533920,526FL-2017-056-00 &-01504,386524,386	Victims of Crime Act (VOCA) 2017-2018	16.575		5	122,377	64,260	
Florida Department of Law Florida Department of Law EnforcementFlorida Department of Law EnforcementEnforcement2,5762,576Paul Coverdell Forensic Sciences Improvement16,7422017-CD-BX-0010Enforcement2,5762,576Federal Forfeiture- Justice Total U.S. Department of Justice16,922None12,71212,712	State Criminal Alien Assistance (SCAAP)	16.606	2015-AP-BX-0703		100,541	4,245	
Paul Coverdell Forensic Sciences Improvement16.7422017-CD-BX-0010Enforcement2,5762,576Federal Forfeiture- Justice16.922None12,71212,712Total U.S. Department of Justice335,699181,286-U.S. Department of Transportation/non-FAA: Federal Transit Administration: Federal Transit Cluster:Federal Transit Cluster:20.507FL-20160043-005,731,365697,055Federal Transit Formula Grants-USC 5307 (FY13)20.507FL-90-X8066,527,494252,097Federal Transit Formula Grants-USC 5307 (FY14)20.507FL-90-X8055,833,04659,907Federal Transit Formula Grants-USC 5307 (FY15)20.507FL-90-X8035,787,58938,322Federal Transit Formula Grants-USC 5307 (FY17)20.507FL-2017-0756401,7812,678,079Gederal Transit Formula Grants-USC 5307 (FY17)20.507FL-2017-0756,010,7812,678,079Bus and Bus Facilities Formula Grants-USC 533920.526FL-2017-056-00 &-01509,327509,327Bus and Bus Facilities Formula Grants-USC 533920.526FL-2017-056-00 &-01509,328	Edward Byrne Memorial Justice Assistance Grant Prg-Disaster Recovery	16.738	2017-DJ-BX-0781		97,493	97,493	
Federal Forfeiture- Justice       16.92       None       12.712       12.712         Total U.S. Department of Justice       16.92       None       12.712       12.712       -         U.S. Department of Transportation/non-FAA:       335.699       181,286       -         Federal Transit Administration:       -       -       -         Federal Transit Cluster:       -       -       -         Federal Transit Formula Grants-USC 5307 (FY13)       20.507       FL-20160043-00       5,731,365       697,055         Federal Transit Formula Grants-USC 5307 (FY13)       20.507       FL-20160043-00       5,731,365       697,055         Federal Transit Formula Grants-USC 5307 (FY13)       20.507       FL-20160043-00       5,731,365       697,055         Federal Transit Formula Grants-USC 5307 (FY13)       20.507       FL-20160043-00       5,731,365       697,055         Federal Transit Formula Grants-USC 5307 (FY13)       20.507       FL-2016043-00       5,731,365       697,055         Federal Transit Formula Grants-USC 5307 (FY13)       20.507       FL-2016043-00       5,833,046       59,907         Federal Transit Formula Grants-USC 5307 (FY15)       20.507       FL-2017-075       6,107,871       2,678,079         Bus and Bus Facilities Formula Grants-USC 5339       20.526				Florida Department of Law			
Total U.S. Department of Justice         335,699         181,286         -           U.S. Department of Transportation/non-FAA: Federal Transit Administration:         -	Paul Coverdell Forensic Sciences Improvement	16.742	2017-CD-BX-0010	Enforcement	2,576	2,576	
U.S. Department of Transportation/non-FAA:         Federal Transit Administration:         Federal Transit Cluster:         Federal Transit Formula Grants-USC 5307       20.507       FL-20160043-00       5,731,365       697,055         Federal Transit Formula Grants-USC 5307 (FY13)       20.507       FL-90-X806       6,527,494       252,097         Federal Transit Formula Grants-USC 5307 (FY14)       20.507       FL-90-X850       5,833,046       59,907         Federal Transit Formula Grants-USC 5307 (FY15)       20.507       FL-90-X883       5,787,589       38,322         Federal Transit Formula Grants-USC 5307 (FY17)       20.507       FL-2017-075       6,107,871       2,678,079         Bus and Bus Facilities Formula Grants-USC 5339       20.526       FL-2016-011       509,327       509,327         Bus and Bus Facilities Formula Grants-USC 5339       20.526       FL-2017-056-00 & e-01       524,386       524,386	Federal Forfeiture- Justice	16.922	None		12,712	12,712	
Federal Transit Administration:         Federal Transit Cluster:         Federal Transit Formula Grants-USC 5307         Federal Transit Formula Grants-USC 5307 (FY13)         20.507       FL-20160043-00         5,731,365       697,055         Federal Transit Formula Grants-USC 5307 (FY13)       20.507         Federal Transit Formula Grants-USC 5307 (FY14)       20.507         Federal Transit Formula Grants-USC 5307 (FY15)       20.507         Federal Transit Formula Grants-USC 5307 (FY15)       20.507         Federal Transit Formula Grants-USC 5307 (FY15)       20.507         Federal Transit Formula Grants-USC 5307 (FY17)       20.507         Federal Transit Formula Grants-USC 5307 (FY17)       20.507         Bus and Bus Facilities Formula Grants-USC 5339       20.507         Bus and Bus Facilities Formula Grants-USC 5339       20.506         Federal Transit Formula Grants-USC 5339       20.507         Bus and Bus Facilities Formula Grants-USC 5339       20.506         Federal Transit Formula Grants-USC 5339       20.507         Bus and Bus Facilities Formula Grants-USC 5339       20.506         Federal Transit Formula Grants-USC 5339       20.506         Federal Transit Formula Grants-USC 5339       20.506         Federal Transit Formula Grants-USC 5339       20.506	Total U.S. Department of Justice				335,699	181,286	
Federal Transit Formula Grants-USC 5307 (FY13)       20.507       FL-90-X806       6,527,494       252,097         Federal Transit Formula Grants-USC 5307 (FY14)       20.507       FL-90-X850       5,833,046       59,907         Federal Transit Formula Grants-USC 5307 (FY15)       20.507       FL-90-X883       5,787,589       38,322         Federal Transit Formula Grants-USC 5307 (FY17)       20.507       FL-2017-075       6,107,871       2,678,079         Bus and Bus Facilities Formula Grants-USC 5339       20.526       FL-2016-011       509,327       509,327         Bus and Bus Facilities Formula Grants-USC 5339       20.526       FL-2017-056-00 &-01       524,386       524,386	Federal Transit Administration:						
Federal Transit Formula Grants-USC 5307 (FY15)       20.507       FL-90-X850       5,833,046       59,907         Federal Transit Formula Grants-USC 5307 (FY15)       20.507       FL-90-X883       5,787,589       38,322         Federal Transit Formula Grants-USC 5307 (FY17)       20.507       FL-2017-075       6,107,871       2,678,079         Bus and Bus Facilities Formula Grants-USC 5339       20.526       FL-2016-011       509,327       509,327         Bus and Bus Facilities Formula Grants-USC 5339       20.526       FL-2017-056-00 &-01       524,386       524,386	Federal Transit Formula Grants-USC 5307	20.507	FL-20160043-00		5,731,365	697,055	
Federal Transit Formula Grants-USC 5307 (FY15)       20.507       FL-90-X883       5,787,589       38,322         Federal Transit Formula Grants-USC 5307 (FY17)       20.507       FL-2017-075       6,107,871       2,678,079         Bus and Bus Facilities Formula Grants-USC 5339       20.526       FL-2016-011       509,327       509,327         Bus and Bus Facilities Formula Grants-USC 5339       20.526       FL-2017-056-00 & -01       524,386       524,386	Federal Transit Formula Grants-USC 5307 (FY13)	20.507	FL-90-X806		6,527,494	252,097	
Federal Transit Formula Grants-USC 5307 (FY17)       20.507       FL-2017-075       6,107,871       2,678,079         Bus and Bus Facilities Formula Grants-USC 5339       20.526       FL-2016-011       509,327       509,327         Bus and Bus Facilities Formula Grants-USC 5339       20.526       FL-2017-056-00 & -01       524,386       524,386	Federal Transit Formula Grants-USC 5307 (FY14)	20.507	FL-90-X850		5,833,046	59,907	
Bus and Bus Facilities Formula Grants-USC 5339       20.526       FL-2016-011       509,327       509,327         Bus and Bus Facilities Formula Grants-USC 5339       20.526       FL-2017-056-00 & -01       524,386       524,386	Federal Transit Formula Grants-USC 5307 (FY15)	20.507	FL-90-X883		5,787,589	38,322	
Bus and Bus Facilities Formula Grants-USC 5339       20.526       FL-2017-056-00 & -01       524,386       524,386	Federal Transit Formula Grants-USC 5307 (FY17)	20.507	FL-2017-075		6,107,871	2,678,079	
	Bus and Bus Facilities Formula Grants-USC 5339	20.526	FL-2016-011		509,327	509,327	
Total Federal Transit Cluster:         31,021,078         4,759,173         -	Bus and Bus Facilities Formula Grants-USC 5339	20.526	FL-2017-056-00 & -01		524,386	524,386	
	Total Federal Transit Cluster:				31,021,078	4,759,173	-

Federal/State grantor /Program or Cluster Title	CFDA CSFA number	Grant number	Pass-through entity	Federal/State award amount	Expenditures	2017-2018 Transfers to Subrecipients
					-	
Formula Grants for Rural Areas -USC 5311	20.509	G0739	Florida Department of Transportation	620,860	205,255	
Federal Highway Administration:						
Highway Planning and Construction Cluster:						
Highway Planning and Construction-(Lee Traffic and Operations Center)	20.205	AQI26 429960-1-88-01	Florida Department of Transportation	1,543,500	258,647	
Highway Planning and Construction-(Advanced Traffic Management)	20.205	412636-4-58-01	Florida Department of Transportation	9,203,900	4,309,840	
Total Highway Planning and Construction Cluster:	20.205	412030-4-30-01	i	10,747,400	4,568,487	
					,, -	
Total U.S. Department of Transportation/non-FAA				42,389,338	9,532,915	-
U.S. Department of Transportation/FAA:						
Federal Aviation Administration:						
Airport Improvement Program (FSW Rehab Taxiways and Apron Design)	20.106	2-12-0135-054-2018		2,700,387	473,386	
Airport Improvement Program (Page Field)	20.106	3-12-0027-020-2016		17,654,727	3,713,759	
Total U.S. Department of Transportation/FAA				20,355,114	4,187,145	-
Total expenditures of federal awards				138,384,000	36,822,905	2,838,332
Florida Department of Children and Families:						
Homeless Challenge Grant FY16-17	60.014	HPZ70		118,000	9,070	9,070
Homeless Challenge Grant FY16-17 - Staffing Grant	60.014	HP18D		107,142	87,662	87,662
Homeless Challenge Grant FY17-18	60.014	HP18D		118,000	81,643	76,923
Homeless Challenge Grant FY17-18 - Staffing Grant	60.014	HP18D		107,143	26,786	26,786
Homeless Challenge Grant FY18-19	60.014	HP18D		82,334	1,718	1,666
Total Program				532,619	206,879	202,107
Public Safety, Mental Health, & Substance Abuse Local Matching Grant FY17-20	60.115	LHZ59		275,000	221,600	221,600
Total Program				275,000	221,600	221,600
Total Florida Department of Children and Families				807,619	428,479	423,707
Florida Department of Economic Opportunity:						
Florida Housing Finance Corporation:						
SHIP YR20 (State FY14-15)	40.901	LB022,LB023,LB024		2,027,971	482,505	482,505
SHIP YR21 (State FY15-16)	40.901	LB025		2,026,598	527,225	495,578
SHIP YR22 (State FY16/17)	40.901	LB026		2,698,989	1,601,938	1,267,911
SHIP YR23 (State FY17/18)	40.901	LB027		1,859,828	925,905	922,407
SHIP YR24 (State FY18/19)	40.901	LB028		635,859	160	
Total Program				9,249,245	3,537,733	3,168,401

Federal/State grantor /Program or Cluster Title	CFDA CSFA number	Grant number	Pass-through entity	Federal/State award amount	Expenditures	2017-2018 Transfers to Subrecipients
Spring Training Facility	73.016	SB13-235		15,000,000	500,004	
Total Florida Department of Economic Opportunity				24,249,245	4,037,737	3,168,401
Florida Department of the Executive Office:						
EMPA Base Grant FY17-18	31.063	18-BG-W9-08-61-01-206		115,806	76,140	
EMPA Base Grant FY18-19	31.063	19-BG-21-09-46-01-048		115,806	26,689	
Total Florida Department of the Executive Office				231,612	102,829	-
Florida Department of Environmental Protection:						
Beach Management Funds Assistance Program-Lovers Key	37.003	10LE1		3,273,455	17,361	
Beach Management Funds Assistance Program-Blind Pass Restoration	37.003	15LE1		1,000,000	1,250	
Beach Management Funds Assistance Program-Bonita	37.003	16LE1		721,988	15,776	
Beach Management Funds Assistance Program-Blind Pass	37.003	17LE1		225,000	53,357	
Total Program				5,220,443	87,744	
Statewide Surface Water Restoration and Wastewater Project -Powerline Easement	37.039	S0894		200,000	16,339	
Statewide Surface Water Restoration and Wastewater Project -Yellow Fever Creek	37.039	S0840		175,000	30	
Statewide Surface Water Restoration and Wastewater Project -Prarie Pines	37.039	S0895		300,000	109,330	
Statewide Surface Water Restoration and Wastewater Project -Fitchers Creek	37.039	S0893		300,000	300,000	
Statewide Surface Water Restoration and Wastewater Project-Harmful Algal Bloom Management	37.039	AB001		5,010,000	3,914,613	1,983,139
Total Program				5,985,000	4,340,312	1,983,139
Wastewater Treatment Facility Construction-Three Oaks Construction Agreement	37.077	WW360200		28,800,000	11,302,311	
Total Florida Department of Environmental Protection				40,005,443	15,730,367	1,983,139
Florida Department of Health:						
Bureau of Emergency Management Services						
2017 EMS County Award	64.005	C6036		75,159	75,159	
Total Florida Department of Health				75,159	75,159	-
Florida Department of State:						
			Div of Library &			
State Aid to Libraries Grant (FY18)	45.030	18-ST-25	Information Services	731,046	731,046	-
Total Florida Department of State				731,046	731,046	-
Florida Department of Transportation/non-FAA:						
Comumuter Assistance/Rideshare	55.007	AQM18		112,470	43,327	
Commuter Vanpool Program	55.007	G0K58		50,000	50,000	
Total Program				162,470	93,327	
Public Transit Block Grant Program (State FY18)	55.010	G0Q74		1,888,916	1,888,916	
Beach Park & Ride Summerlin Square	55.011	AOK93		2,325,000	768,821	
Service Develpement Grant-Downtown Circulator	55.012	G0G37		495,400	165,133	
Transit Corridor Grant Program-FY17/18 US 41 Corridor	55.013	G0R55		1,513,659	1,483,048	
	1	0				

Federal/State grantor /Program or Cluster Title	CFDA CSFA number	Grant number	Pass-through entity	Federal/State award amount	Expenditures	2017-2018 Transfers to Subrecipients
FDOT Grant Burnt Store Road-Central Segment	55.026	435422-1-54-01		2,500,000	734,482	
Total Florida Department of Transportation/non-FAA				8,885,445	5,133,727	
Florida Department of Transportation/FAA:						
Aviation Development Grants (Airside Pavement rehabilitation)	55.004	ARR95 431367-1-94-01		2,574,138	268,354	
Aviation Development Grants (RSW)	55.004	G0D69 430979-1-94-01		998,234	267,670	
Aviation Development Grants (Page Field)	55.004	AR357 431368-1-94-01		7,978,027	6,331,668	
FMY Multi Use Hanger and Apron Expansion	55.004	G0L93 441245-1-94-01		604,000	604,000	
RSW Maintenance Building Expansion	55.004	G0P15 441681-1-94-01		1,200,000	21,253	
RSW Terminal Expansion	55.004	G0R60 441981-1-94-01		500,000	500,000	
RSW Ticket Counter and Gate Podium Modernization	55.004	G0K77 441246-1-94-01		425,000	123,314	
North Property Utilities & Road Safety Project	55.004	AQE17 430000-1-94-01		2,997,854	913,212	
Total Florida Department of Transportation/FAA				17,277,253	9,029,471	
Total expenditures of state financial assistance				92,262,822	35,268,815	5,575,247

#### LEE COUNTY, FLORIDA

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

Year Ended September 30, 2018

#### (1) Basis of Presentation

The Board of County Commissioners (the Board) is the legislative body for the County having the responsibility of budgeting and providing all the funding used by the various County departments and the separate Constitutional Officers, with the exception of fees collected by the Clerk of Circuit Court, Property Appraiser, and Tax Collector. Under the direction of the Clerk of Circuit Court, the Finance & Records Department maintains the accounting system for the Board's operations. The other Constitutional Officers maintain their own accounting systems. For purposes of this report the operations of the County as a whole, including all Constitutional Officers, have been presented. In addition to the divisions of the Board and the Constitutional Officers, the Lee County Port Authority, a blended component unit, is included.

The accompanying schedule of expenditures of federal awards and state financial assistance (Schedule) summarizes the expenditures incurred under all federal programs and state projects by Lee County, Florida for the fiscal year ended September 30, 2018, which are recognized on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the 2 CFR Part 200, Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards (Uniform Guidance), Section 215.97, Florida Statutes, and *Rules of the Auditor General*, Chapter 10.550. For purposes of this Schedule, federal programs and state projects include all grants and contracts entered into directly between Lee County, Florida and agencies and departments of the federal or state government. Federal programs or state projects passed through other government agencies, if any, are also included in the Schedule. Because the Schedule presents only a selected portion of the operations of Lee County, it is not intended to and does not present the financial position, change in net position, or cash flows of the County.

(2) Indirect Costs

Lee County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. The County provides certain services and facilities to federal and state programs such as disbursing, banking, general data processing, office space, and furnishings. Costs for these services are allocated based on certain pre-approved allocation criteria. Lee County, Florida allocated costs for these indirect services to the Department of Housing and Urban Development's CDBG Grant (CFDA #14.218) in the amount of \$19,551.

#### LEE COUNTY, FLORIDA SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED SEPTEMBER 30, 2018

#### SECTION I - SUMMARY OF AUDITORS' RESULTS

#### **Financial Statements**

Type of auditors' report issued?	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
<ul> <li>Significant deficiency(s) identified that are not considered to be material weaknesses?</li> </ul>	Yes
Noncompliance material to the financial statements noted?	No
Federal Awards Section	
Internal control over major programs:	
Material weakness(s) identified?	No
<ul> <li>Significant deficiency(s) identified that are not considered to be material weaknesses?</li> </ul>	No
Type of auditors' report issued on compliance for major programs?	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Identification of major programs:	

CFDA Number(s)	r	
20.507, 20.526	Federal Transit Cluster	
20.205	Highway Planning and Construction Cluster	
66.468	Drinking Water State Revolving Fund Cluster	
97.036	Disaster Grants – Public Assistance	
Dollar threshold used to distin	guish between type A and type B programs:	\$1,104,687

Auditee qualified as low-risk auditee?

No

#### LEE COUNTY, FLORIDA SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED) YEAR ENDED SEPTEMBER 30, 2018

#### I - SUMMARY OF AUDITORS' RESULTS (CONTINUED)

#### **State Financial Assistance Section**

Internal control over major projects:

<ul> <li>Material weakness(s) identified?</li> <li>Significant deficiency(s) identified that are not considered to be material</li> </ul>	No
weaknesses?	Yes
Type of auditors' report issued on compliance for major projects?	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Chapter 10.557?	Yes

Identification of major State projects:

State CSFA	Name of State Program or Cluster
37.039	Statewide Surface Water Restoration and Wastewater Projects
40.901	State Housing Initiatives Partnership Program (SHIP)
55.004	Aviation Grant Programs
55.010	Public Transit Block Grant Program
55.013	Transit Corridor Development Program

Dollar threshold used to distinguish between type A State projects \$1,058,064

#### **SECTION II - FINANCIAL STATEMENT FINDINGS**

#### <u>2018-001</u>

Type of Finding: Significant Deficiency in Internal Control over Financial Reporting

**Condition:** Controls over vendor invoices and contract management at the Lee County Port Authority (Port Authority) were not effective in detecting or preventing a vendor from overcharging the Port Authority for services rendered.

**Criteria:** The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control Framework states that control activities are a component of internal control. Control activities are policies and procedures established to ensure that management directives are carried out, and consist of two elements, a policy that establishes what should be done and the procedure that implements the policy. COSO Framework states that control activities must be in place for there to be adequate internal control procedures over financial reporting.

**Effect**: The Port Authority incurred expenses in 2018 that were improperly charged and unrelated to services rendered by the vendor.

#### LEE COUNTY, FLORIDA SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED) YEAR ENDED SEPTEMBER 30, 2018

#### SECTION II - FINANCIAL STATEMENT FINDINGS (CONTINUED)

#### 2018-001 (Continued)

**Cause:** A contract manager responsible for managing vendor contracts did not follow the Port Authority's policies and procedures.

#### Repeat Finding: No

**Recommendation:** We recommend that the Port Authority design controls to increase monitoring over vendor contracts and to ensure that all employees are following Port Authority policies and procedures.

Views of responsible officials: There is no disagreement with the audit finding.

#### SECTION III - FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

#### SECTION IV - FINDINGS AND QUESTIONED COSTS – MAJOR STATE PROJECTS

#### 2018-002

State Agency: Florida Department of Environmental Protection

State Program Title: Statewide Surface Water Restoration and Wastewater Projects

CSFA Number: 37.039

Pass-Through Agency: N/A

Award Period: Various

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

**Criteria:** The Florida Single Audit Act requires that each non-state entity that provides state financial assistance to a sub-recipient shall provide to each subrecipient information needed by the subrecipient to comply with the requirements of the Florida Single Audit Act.

**Condition:** During our testing, we noted that the County did not communicate the state awarding agency, the audit and accountability requirements, the information from the Catalog of State Financial Assistance, and information from the State Projects Compliance Supplement to sub-recipients of the state award at the time of the award, as required by the Florida Single Audit Act.

#### Questioned Costs: None

**Context:** The County failed to communicate the required information in a timely manner to all sub-recipients.

**Cause:** The County's controls and processes did not detect the omission from the grantee communications.

#### LEE COUNTY, FLORIDA SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED) YEAR ENDED SEPTEMBER 30, 2018

#### SECTION IV - FINDINGS AND QUESTIONED COSTS – MAJOR STATE PROJECTS (CONTINUED)

#### 2018-002 (Continued)

**Effect**: The sub-recipients could utilize the funds outside the compliance requirements of the state program, and the County could be held responsible.

#### Repeat Finding: No

**Recommendation:** We recommend that the County design processes and procedures to ensure that all sub-recipient agreements contain the necessary items as required by the Florida Single Audit Act.

Views of responsible officials: There is no disagreement with the audit finding.

#### LEE COUNTY, FLORIDA CORRECTIVE ACTION PLAN YEAR ENDED SEPTEMBER 30, 2018

Lee County respectfully submits the following corrective action plan for the year ended [Insert date].

Audit period: October 1, 2017 through September 30, 2018

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

#### FINDINGS—FINANCIAL STATEMENT AUDIT

SIGNIFICANT DEFICIENCY

2018-001 Significant Deficiency in Internal Control over Financial Reporting

Recommendation: We recommend that the Lee County Port Authority design controls to increase monitoring over vendor contracts and to ensure that all employees are following Port Authority policies and procedures.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action planned/taken in response to finding: The Port Authority strengthened its controls over vendor contract invoicing. Invoices submitted to the Port Authority will require approval from the corporate level along with a statement that the invoice(s) submitted is true and accurate to the best of their knowledge. All contract invoices will be reviewed and signed by 2 Port Authority representatives. Contract invoices that have payroll included must furnish the Port Authority with payroll reports from the Providers automated payroll system. Each month, supporting documentation is required for actual employee benefits paid by any 3<sup>rd</sup> party insurer. The Port Authority is tracking invoices each month for trend analysis in each category (wage, benefit, materials/supplies, etc.). Contract Department staff will perform random performance checks to insure compliance that staff hours worked is consistent with monthly invoices.

Name(s) of the contact person(s) responsible for corrective action: Brian McGonagle

Planned completion date for corrective action plan: January 2019

#### LEE COUNTY, FLORIDA CORRECTIVE ACTION PLAN YEAR ENDED SEPTEMBER 30, 2018

#### FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

There are no federal award program audit findings.

#### FINDINGS—STATE PROJECTS AUDITS

State agency: Florida Department of Environmental Protection

2018-001 Statewide Surface Water Restoration and Wastewater Project – CFSA No. 37.039

Recommendation: We recommend that the County design processes and procedures to ensure that all sub-recipient agreements contain the necessary items as required by the Florida Single Audit Act.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: This grant was accepted from FDEP during a state of local emergency. The sub-recipients were notified of the omission. In the future, the County will review and comply with the requirements of the Florida Single Audit Act.

Name(s) of the contact person(s) responsible for corrective action: Pete Winton

Planned completion date for corrective action plan: NA

#### LEE COUNTY, FLORIDA SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS YEAR ENDED SEPTEMBER 30, 2018

Lee County. Florida respectfully submits the following summary schedule of prior audit findings for the year ended September 30, 2018.

Audit period: October 1, 2017 through September 30, 2018

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

#### FINDINGS—FINANCIAL STATEMENT FINDINGS

#### 2017-005 – Material Weakness in Internal Control over Financial Reporting

<u>Condition</u>: The County has established the controls and procedures to assure the completeness of expenditures reported on the Schedule of Expenditures of Federal Awards and State Financial Assistance.

Status: Corrected

#### FINDINGS— FEDERAL AWARD PROGRAMS AUDITS

#### 2017 – 001 Continuum of Care Program – CFDA No. 14.267

**Condition:** County has the procedures and controls in place for tracking requirements and address timely submission of reports.

Status: Corrected

#### 2017 – 002 Continuum of Care Program – CFDA No. 14.267

**Condition:** County has the procedures and controls implemented. Contract monitoring of subrecipients are ongoing and is conducted through the term of the contract with onsite reviews and desk reviews.

Status: Corrected

#### 2017 – 003 Airport Improvement Program – CFDA No. 20.106

**Condition:** Port Authority approval process for completion of the FAA forms is made formally and includes evidence of the approval by the Finance Director or authorized designee.

Status: Corrected

#### FINDINGS— STATE AWARD PROGRAMS AUDITS

#### 2017 – 004 Beach Management Funds Assistance – CSFA No. 37.003

**Condition:** The implementation of the eCivis program has the tracking and approval process built into the software for all required reports and the department is utilizing for the quarterly report tracking.

Status: Corrected



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#### INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE PASSENGER FACILITY CHARGE PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE PASSENGER FACILITY CHARGE AUDIT GUIDE

Honorable Board of County Commissioners Lee County, Florida and Honorable Board of Port Commissioners Lee County Port Authority

#### Report on Compliance for the Passenger Facility Charge Program

We have audited Lee County Port Authority's (Authority), a blended component unit of Lee County, Florida (the County), compliance with the types of compliance requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies*, issued by the Federal Aviation Administration (Guide), that could have a direct and material effect on the Authority's passenger facility charge program for the year ended September 30, 2018.

#### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to the passenger facility charge program.

#### Auditors' Responsibility

Our responsibility is to express an opinion on the Authority's compliance 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 Guide. Those standards and the Guide 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 the passenger facility charge program occurred. An audit includes examining, on a test basis, evidence about the Authority'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 with the passenger facility charge program. However, our audit does not provide a legal determination of the Authority's compliance.

#### **Opinion on Passenger Facility Charge Program**

In our opinion, the Authority complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its passenger facility charge program for the year ended September 30, 2018.



Honorable Board of County Commissioners Lee County, Florida and Honorable Board of Port Commissioners Lee County Port Authority

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

Management of the Authority 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 Authority's internal control over compliance with the types of requirements that could have a direct and material effect on the passenger facility charge program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the passenger facility charge program and to test and report on internal control over compliance in accordance with the Guide, 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 Authority'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 the passenger facility charge program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of the passenger facility charge program 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 a compliance of the passenger facility charge program 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 is a deficiency, or a combination of deficiencies, 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 the passenger facility charge program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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.

#### Report on Schedule of Passenger Facility Charges Collected and Expended

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 25, 2019, which contained unmodified opinions on those financial statements. 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 passenger facility charges collected and expended for the year ended September 30, 2018 is presented for purposes of additional analysis as required by the Federal Aviation Administration, 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 passenger facility charges collected and expended is fairly stated in all material respects in relation to the basic financial statements as a whole.

Honorable Board of County Commissioners Lee County, Florida and Honorable Board of Port Commissioners Lee County Port Authority

#### **Purpose of this Report**

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 result of that testing based on the requirements of the Guide. Accordingly, this report is not suitable for any other purpose.

Clifton Larson Allen LLP

CliftonLarsonAllen LLP

Fort Myers, Florida May 17, 2019

#### Lee County, Florida Schedule of Passenger Facility Charges (PFCs) Collected and Expended (As Reported to FAA) For the Fiscal Year ended September 30, 2018

	De	Quarter Ended ecember 31, 2017	]	Quarter Ended March 31, 2018		Quarter Ended June 30, 2018		Quarter Ended ptember 30, 2018		ear Ended ptember 30, 2018		nulative Totals f September 30, 2017		ulative Totals September 30, 2018
Collections PFCs Collected Interest Earned	\$	4,225,046 145,343	\$	5,958,100 193,789	\$	4,337,003 255,527	\$	3,393,250 330,867	\$	17,913,399 925,526	\$	283,377,177 9,131,187	\$	301,290,576 10,056,713
Total Collection	\$	4,370,389	\$	6,151,889	\$	4,592,530	\$	3,724,117	\$	18,838,925	\$	292,508,364	\$	311,347,289
EXPENDITURES ON APPROVED PFC PROJECTS INCLUDED IN														
Application No. 1														
92-01-C-00-RSW	\$	-	\$	-	\$	-	\$	-	\$	-	\$	12,686,294	\$	12,686,294
Application No. 2 93-02-U-00-RSW	\$		\$		\$		\$		\$		\$	0 711 279	¢	0 711 279
Application No. 3	Þ	-	Þ	-	Þ	-	Þ	-	Þ	-	Þ	9,711,378	\$	9,711,378
94-03-U-00-RSW	\$	-	\$	-	\$	_	\$	-	\$	_	\$	76,441,067	\$	76,441,067
Application No. 4	Ŷ		Ŷ		Ŷ		Ŷ		Ŷ		Ŷ	, 0,111,000	4	, 0,111,001
97-04-U-00-RSW	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,605,139	\$	3,605,139
Application No. 5														
03-05-C-00-RSW	\$	721,819	\$	1,017,899	\$	740,946	\$	579,712	\$	3,060,376	\$	87,700,715	\$	90,761,091
Application No. 6														
06-06-C-00-RSW	\$	-	\$	-	\$	-	\$	-	\$	-	\$	4,838,689	\$	4,838,689
Application No. 7														
10-07-C-00-RSW	\$	5,239	\$	6,832	\$	-	\$	117,933	\$	130,004	\$	47,924,865	\$	48,054,869
Application No. 8 13-08-C-00-RSW	¢	277 622	¢	120 020	¢	109 112	¢	359,071	¢	1 292 046	¢	4 265 505	¢	E E40 E41
13-06-C-00-KSW	\$	377,633	\$	138,829	\$	408,413	\$	337,071	\$	1,283,946	\$	4,265,595	\$	5,549,541
Total Expenditures	\$	1,104,691	\$	1,163,560	\$	1,149,359	\$	1,056,716	\$	4,474,326	\$	247,173,742	\$	251,648,068

#### LEE COUNTY, FLORIDA

#### Notes to Schedule of Passenger Facility Charges Collected and Expended

Year ended September 30, 2018

#### (1) General

The accompanying schedule of passenger facility charges collected and expended presents the activity of all passenger facility charges of Lee County, Florida.

(2) Basis of Accounting

The accompanying schedule of passenger facility charges collected and expended is presented using the cash basis of accounting.

#### LEE COUNTY, FLORIDA SCHEDULE OF FINDINGS AND QUESTIONED COSTS PASSENGER FACILITY CHARGE PROGRAM YEAR ENDED SEPTEMBER 30, 2018

#### SECTION I - SUMMARY OF AUDITORS' RESULTS

#### **Financial Statements**

Type of auditors' report issued?	Unmodified
Internal control over financial reporting:	
<ul> <li>Material weakness(es) identified?</li> <li>Significant deficiency(s) identified that are not considered to be material weaknesses?</li> </ul>	No
	Yes
Noncompliance material to the financial statements noted?	No
Passenger Facility Charge Program Section	
Internal control over major programs:	
<ul> <li>Material weakness(s) identified?</li> <li>Similiant definitions (a) identified that are not considered to be material.</li> </ul>	No
<ul> <li>Significant deficiency(s) identified that are not considered to be material weaknesses?</li> </ul>	None Reported
Type of auditors' report issued on compliance for the passenger facility charge program?	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Passenger Facility Charge Audit Guide for Public Agencies?	No

This schedule encompasses the Lee County Port Authority only, and is provided as required by the Passenger Facility Charge Program.

#### LEE COUNTY, FLORIDA SCHEDULE OF FINDINGS AND QUESTIONED COSTS PASSENGER FACILITY CHARGE PROGRAM (CONTINUED) YEAR ENDED SEPTEMBER 30, 2018

#### **SECTION II - FINANCIAL STATEMENT FINDINGS**

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements and abuse related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*.

There were no such findings required to be reported.

# SECTION III - FINDINGS AND QUESTIONED COSTS – PASSENGER FACILITY CHARGE PROGRAM

This section identifies the significant deficiencies, material weaknesses, and material instances of noncompliance, including questioned costs, as well as any material abuse findings, related to the audit of the Passenger Facility Charge Program, as required to be reported by the Passenger Facility Charge Audit Guide.

There were no such findings required to be reported.

#### LEE COUNTY, FLORIDA SCHEDULE OF STATUS OF PRIOR YEAR FINDINGS PASSENGER FACILITY CHARGE PROGRAM YEAR ENDED SEPTEMBER 30, 2018

#### **Prior Year Findings**

There were no prior year audit findings reported.