

Audit Proposal City of Gainesville, Florida

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Purvis, Gray and Company, LLP



Ocala



Gainesville



Serving Florida For
Over 70 Years



Sarasota



Tallahassee

Core Audit Team

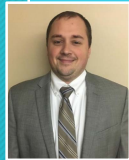
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PARTNER IN CHARGE
Ron D. Whitesides, CPA



PARTNER IN CHARGE
Barbara Boyd, CPA



MANAGER
Kevin R. Smith, CPA



TECHNICAL CONSULTANT AND
INDEPENDENT REVIEW
PARTNER

Mark A. White, CPA



INFORMATION TECHNOLOGY
CONSULTANT

Gary R. Heder, CISA, CRISC

Team Roles

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Partners in Charge of Audit

- Ensure work is properly planned and executed
- Conduct entrance and exit conferences with client
- Participate extensively in audit fieldwork and review process

Role of the Manager

- Plan and conduct fieldwork; including staff supervision and report preparation
- Conduct entrance and exit conferences with client
- Keep client and partners in charge informed on job status

Role of Information Technology Consultant

- Review IT environment and key IT general controls, application controls, and IT-dependent manual controls
- Assist audit team with risk assessment process
- Make recommendations to strengthen IT environment and controls

Role of Technical Consultant

- Provide consultation and review of technical accounting and auditing issues
- Perform final “cold” review of audited financial statements and reports

About Purvis, Gray and Company

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- Founded in 1946 – 70 years of experience
- Statewide Firm – four offices; approximately 80 people
- Growth through excellent client service, not acquisition of small CPA practices
- Practice is primarily local government and utility audits

Similar Audit Experience

Municipalities

- City of Alachua (Gainesville) 2009 to Present - \$39 Million*
- City of Atlantic Beach (Gainesville) 2004 to Present - \$63 Million*
- City of Bartow (Sarasota) 2008 to Present - \$60 Million*
- City of Belleview (Ocala) 2007 to Present - \$6.3 Million*
- City of Bushnell (Ocala) 1995 to Present - \$15.5 Million*
- Town of Bronson (Gainesville) 2006 to Present - \$2 Million*
- City of Cedar Key (Gainesville) 1987 to Present - \$4.5 Million*
- City of Dade City (Gainesville) 2014 to Present - \$11.5 Million
- City of Deltona (Ocala) 1995 to Present - \$62 Million*
- City of Eustis (Ocala) 1998 to Present - \$64 Million*
- City of Fernandina Beach (Tallahassee) 2004 to Present - \$87 Million*
- City of Fort Meade (Sarasota) 1996 to Present - \$16 Million*
- City of Green Cove Springs (Gainesville) 2010 to Present - \$42 Million*
- City of Jacksonville Beach (Tallahassee) 1996 to Present - \$160 Million*
- City of Lake City (Gainesville) 1998 to Present - \$40 Million*
- City of Live Oak (Gainesville) 2012 to Present - \$7 Million*
- City of Newberry (Gainesville) 2013 to Present - \$20 Million*
- City of Neptune Beach (Gainesville) 2013 to Present - \$15 Million*
- City of Ocala (Ocala) 2000 to Present - \$285 Million*
- City of Orange Park (Gainesville) 2014 to Present - \$40 Million*
- City of Sarasota (Sarasota) 2002 to Present - \$160 Million*
- City of St. Cloud (Ocala) 2012 to Present - \$150 Million*
- City of St. Augustine Beach (Gainesville) 2012 to Present - \$11 Million*
- City of Williston (Ocala) 2010 to Present - \$6 Million*



Over 75% of our audit engagement hours are spent auditing local governmental and not-for-profit clients. All of our partners and our audit staff have extensive governmental and not-for-profit experience.

Counties

- Bradford County (Gainesville) 1994 to Present - \$23 Million*
- DeSoto County (Sarasota) 2001 to Present - \$59 Million*
- Gadsden County (Tallahassee/Gainesville) 2010 to Present - \$69 Million*
- Hernando County (Sarasota) 2008 to Present - \$350 Million*
- Marion County (Ocala) 2001 to Present - \$340 Million*
- Nassau County (Tallahassee/Gainesville) 2005 to Present - \$148 Million*

Client Service Focus

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- Client service is number one priority
- Experienced team in the field, means partners and managers in the field
 - Identify and resolve issues early during interim work
 - Meet reporting deadlines
- Partners and managers available for questions throughout the year with no additional billings; will respond quickly to your needs
- Up to 16 hours of CPE credits provided at no charge
- Firm focus and experience on auditing local governments and utilities

GASB Pronouncements

City of Gainesville Question #9

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What is your firm's stance on early implementation of new GASB statements? Please identify several upcoming Pronouncements that will impact the City and discuss your approach to early implementation.

- Purvis Gray supports your preference with regards to early implementation.
- Purvis Gray's approach to early implementation includes discussion of costs/benefits and feasibility, such as availability of information, potential financial impact, client's time commitment, and value of early implementation to financial statement users
- Multiple in-house and outside trainings attended by Purvis Gray
- Barbara Boyd and Mark White are members of the FGFOA's Technical Resource Committee
 - keep up to date and prepare responses for new GASB exposure drafts and preliminary views
- Upcoming pronouncements:
 - GASB 72 - Fair Value Measurement (FY16)
 - GASB 74/75 - OPEB Plan and Employer Accounting (FY17/18)
 - GASB 77 - Tax Abatement Disclosures (FY17)
 - GASB 80 - Component Unit Blending Requirements (FY17)
- Exposure drafts: Leases, Fiduciary Activities, Certain Debt Extinguishment Issues

Pension and OPEB Reporting

City of Gainesville Question #5

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The City has two defined benefit pension plans and an OPEB fund. Separately issued financial statements are required for the board of directors. Please describe your experience in auditing pension plans and experience in GASB 68 and other GASB standards affecting pension and OPEB plans. Please provide specific examples of your experience.

- Assisted clients with GASB 67/68 implementation
 - Mark White was industry leader in GASB 67/68 implementation, conducting various CPE sessions around the State
- GASB 74/75 OPEB standards parallel pension standards
- Purvis Gray communicates regularly with GASB, FRS, and actuaries to ease client's initial and continuing implementation of pension and OPEB standards
- Experience auditing OPEB with our many local government clients
- Following is listing of recent pension plans audited by Purvis, Gray and Company:

Defined Benefit Plans Audited by Purvis, Gray and Company

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- City of Atlantic Beach, Florida General Employees' Retirement Plan
- City of Atlantic Beach, Florida Police Retirement Plan
- City of Bartow, Florida General Employees' Retirement Plan
- City of Belleview, Florida General Employees' Retirement Fund
- City of Belleview, Florida Police Officers' Retirement Fund
- Clay Electric Cooperative Retiree Welfare Plan
- City of Dade City, Florida Firefighters' Pension Trust Fund
- City of Dade City, Florida Police Officers' Pension Trust Fund
- City of Deltona, Florida Firefighters' Pension Plan
- City of Deltona, Florida General Employees' Pension Plan
- City of Dunnellon, Florida General Employees' Pension Plan
- City of Dunnellon, Florida Police Officers' and Firefighters' Pension Plan
- City of Eustis, Florida Police Officers' Retirement Plan
- City of Eustis, Florida Firefighters' Retirement Plan
- City of Fernandina Beach, Florida General Employees' Pension Plan
- City of Fernandina Beach, Florida Police Officers' and Firefighters' Pension Plan
- Florida Pest Control and Chemical Company, Inc. Pension Plan and Trust
- City of Fort Meade, Florida General Employees' Pension Plan
- City of Fort Meade, Florida Police Officers' Pension Plan
- City of Fort Meade, Florida Firefighters' Pension Plan
- City of Green Cove Springs, Florida Police Officers' Pension Plan
- City of Jacksonville Beach, Florida General Employees' Retirement System
- City of Jacksonville Beach, Florida Police Officers' Retirement System
- City of Jacksonville Beach, Florida Fire Fighters' Retirement System
- Kissimmee Utility Authority Pension Trust Fund
- City of Lake City, Florida General Employees' Retirement Plan
- City of Lake City, Florida Firemen's Retirement Plan
- City of Lake City, Florida Police Retirement Plan
- City of Lake Wales, Florida General Employees' Defined Benefit Retirement Plan
- City of Leesburg, Florida General Employees' Retirement Plan
- City of Leesburg, Florida Municipal Police Retirement Plan
- City of Leesburg, Florida Municipal Firemen's Retirement Plan
- City of Live Oak, Florida Firefighter Pension Trust Fund
- Munroe Regional Medical Center Pension Plan
- City of Neptune Beach, Florida Police Officers' Pension Plan
- City of Ocala, Florida Police Officers' Pension Plan
- City of Ocala, Florida Firefighter Pension Plan
- City of Orange Park, Florida Police Officers' Pension Plan
- City of Orange Park, Florida Fire Fighters' Pension Plan
- City of Orange Park, Florida General Employees' Pension Plan
- City of St. Cloud, Florida General Employees' Retirement Plan
- City of St. Cloud, Florida Police Officers' and Firefighters' Retirement Plan
- City of Sarasota, Florida General Employees' Pension Plan

Grants and Single Audit

City of Gainesville Question #6

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The City has several grants throughout the City with each department responsible for compliance of the grant. What is your experience and methodology in auditing grants related to transit, public safety, physical environment, recreation, and other grants? Please provide specific examples of your experience in these types of grants; include Single Audit compliance requirements.

- Audit Methodology
 - Obtain understanding of City's entity level controls over compliance
 - Determine applicable and direct and material compliance requirements through review of grant agreements, compliance supplement, and CFDA/CSFA catalogs, and inquiry of management
 - Obtain understanding of controls over specific compliance requirements
 - If grant compliance is decentralized, this often includes site visits to the departments managing grant compliance and inquiry of grant manager and/or department head
 - Develop specific audit approach for each major program, including extent of sampling

Grants and Single Audit Experience

- Audited hundreds of federal and state grants; familiar with federal and state compliance requirements
- Following is a small sample of relevant grant experience (more comprehensive listing in Attachment 1):

Transit Grants

- Federal Transit Formula Grants
- Federal Transit - Non-urbanized Area
- Job Access and Reverse Commute Program
- New Freedom Program
- Transportation Disadvantaged Grant
- Public Transit Block Grant
- County Incentive Grant Program

Public Safety Grants

- Emergency Management Preparedness Grant
- SAFER Grant
- State Homeland Security Grant Program
- Community Oriented Policing Services Grant
- Edward Byrne Memorial Justice Assistance Grant
- Federal Equitable Sharing Agreement

Physical Environment Grants

- Community Development Block Grant
- Statewide Surface Water Restoration and Wastewater Projects
- Drinking Water Facility Construction
- Wastewater Treatment Facility Construction

Recreation Grants

- Florida Forever Act
- Florida Recreation Development Assistance Program (FRDAP)
- Florida Communities Trust (FCT)

Other

- Home Investment Partnership Program
- Low Income Home Energy Assistance Program
- State Housing Initiative Partnership (SHIP) Program

Grants and Single Audit Experience

We have audited the following compliance requirements for numerous grants:

Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility
Equipment and Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance (Period of Availability of State Funds)	Procurement and Suspension and Debarment
Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions (including Davis-Bacon Act)

Community Redevelopment Agency Reporting

City of Gainesville Question #7

13

The City's Community Redevelopment Agency (CRA) is a blended component unit of the City and requires separately issued audited financial statements. Please describe your experience in auditing component units and specifically CRAs.

- Purvis Gray has extensive experience in auditing blended and discretely presented component units, including CRAs
- CRAs currently audited by Purvis Gray include those of the following clients:
 - City of Alachua, Florida
 - City of Bartow, Florida
 - City of Belleview, Florida
 - City of Dade City, Florida
 - City of Deltona, Florida
 - City of Eustis, Florida
 - City of Fernandina Beach, Florida
 - City of Fort Meade, Florida
 - City of Jacksonville Beach, Florida (2)
 - City of Lake City, Florida
 - City of Live Oak, Florida
 - Marion County, Florida
 - City of Ocala, Florida
 - City of Sarasota, Florida
 - City of St. Cloud, Florida
 - City of Williston, Florida

Wild Spaces Public Places (WSPP) Capital Projects Fund

City of Gainesville Question #8

14

The City recently passed the WSPP half-cent sales tax which will require separately issued financial statements. Please describe your experience auditing discretionary tax revenue and related projects funded.

- Purvis Gray has recently audited discretionary tax revenue and related projects for the following clients:
 - City of Alachua, Florida (0.50%)
 - City of Newberry, Florida (0.50%)
 - Bradford County, Florida (1.00%)
 - City of Green Cove Springs, Florida (1.00%)
 - City of Orange Park, Florida (1.00%)
 - City of Lake City, Florida (1.00%)
 - DeSoto County, Florida (1.00%, 0.50%)
 - City of Atlantic Beach, Florida (1.00%)
 - City of Neptune Beach, Florida (1.00%)
 - City of Jacksonville Beach, Florida (1.00%)
 - Gadsden County, Florida (1.00%, 0.50%)
 - Hernando County, Florida (0.50%)
 - City of Eustis, Florida (1.00%)
 - Town of Bronson, Florida (1.00%)
 - City of Williston, Florida (1.00%)
 - City of Cedar Key, Florida (1.00%)
 - Nassau County, Florida (1.00%)
 - City of Fernandina Beach, Florida (1.00%)
 - City of St. Cloud, Florida (1.00%)
 - City of Dade City, Florida (1.00%)
 - City of Bartow, Florida (1.00%)
 - City of Fort Meade (1.00%)
 - City of St. Augustine Beach, Florida (0.50%)
 - City of Sarasota, Florida (1.00%)
 - City of Bushnell, Florida (1.00%)
 - City of Live Oak, Florida (1.00%)
 - City of Deltona, Florida (0.50%)

Bonds and Long-term Debt

City of Gainesville Question #10

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The City issues debt and refinances debt on a regular basis. Please explain your experience in auditing municipal debt and refinancing existing debt.

- Purvis Gray is a large regional firm, well received by underwriters, financial advisors, and insurers in the tax-exempt bond markets
- Regularly assist clients in dealing with the tax-exempt bond market
 - Most recently performed agreed upon procedures for Gainesville Regional Utilities' reoffering of \$45,975,000 of revenue bonds
- Audited many municipal debt issuances and refinancing transactions, including the following:

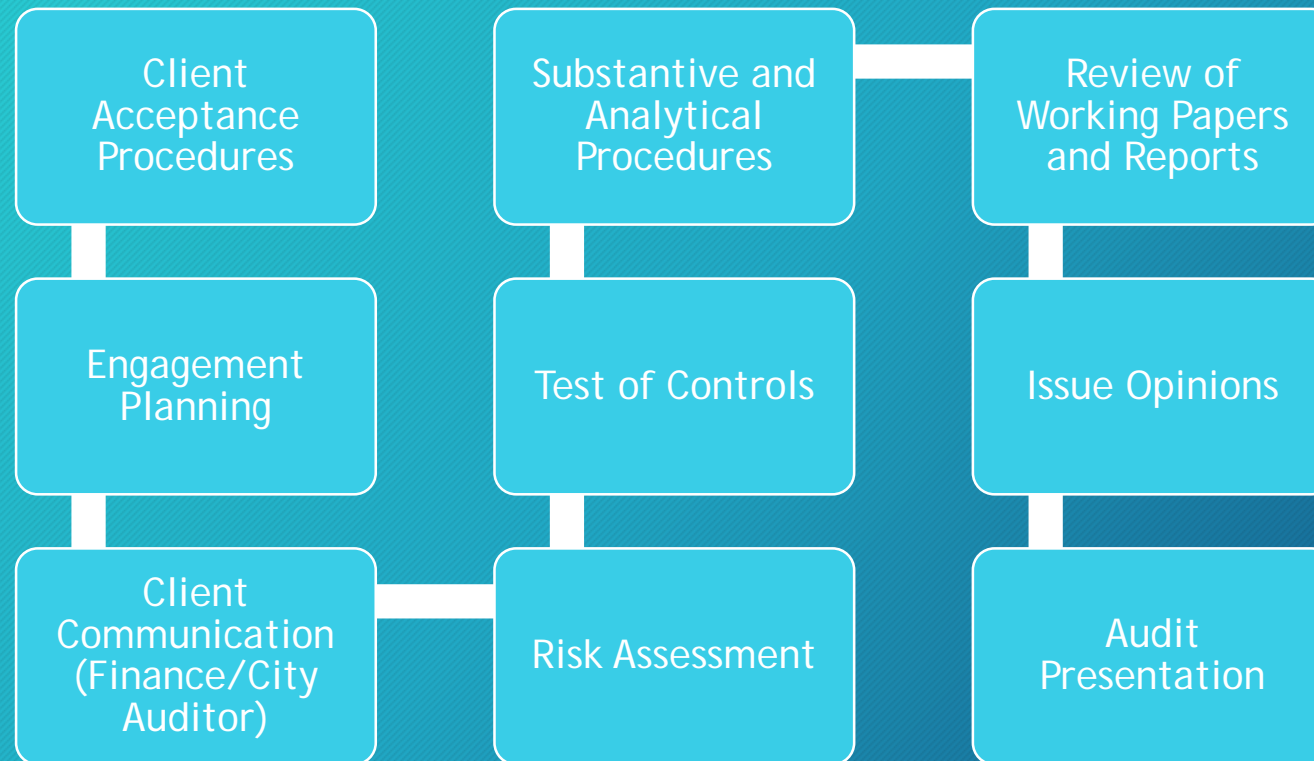
Bonds and Long-term Debt Experience

Governmental Client	Amount
City of Alachua, Florida	\$ 27,230,000
Alachua County, Florida	17,136,400
District School Board of Alachua County	74,795,400
City of Atlantic Beach, Florida	61,475,750
City of Belleview, Florida	3,000,000
City of Bushnell, Florida	3,558,000
City of Cape Coral, Florida	167,920,000
Clay County District School Board	620,000
City of Deltona, Florida	201,925,000
DeSoto County, Florida	32,556,000
City of Eustis, Florida	2,200,000
City of Fernandina Beach, Florida	8,865,000
Florida Gas Utility	694,175,000
Florida Municipal Power Association	1,152,390,000
City of Fort Meade, Florida	4,565,887
City of Fort Myers, Florida	146,088,741
Gadsden County, Florida	1,366,801
Gainesville-Alachua Regional Airport Authority	7,410,580
Gainesville Regional Utilities	68,950,000
City of Green Cove Springs, Florida	5,500,000

Governmental Client	Amount
Hernando County, Florida	\$ 46,140,000
District School Board of Hernando County	2,323,000
City of Jacksonville Beach, Florida	159,164,335
Kissimmee Utility Authority	30,005,000
City of Lake City, Florida	63,759,650
Lakewood Ranch CDDs	4,905,000
District School Board of Lake County	13,525,000
City of Lake Wales, Florida	25,257,629
City of Leesburg, Florida	149,205,000
Marion County, Florida	257,329,821
Marion County District School Board	8,704,500
City of Mount Dora, Florida	11,198,400
Nassau County, Florida	38,472,307
City of Ocala, Florida	217,805,000
Osceola County, Florida	273,335,000
Peace River/Manasota Regional Water Supply Authority	42,695,000
City of Sarasota, Florida	214,256,000
City of St. Cloud, Florida	80,586,000
Village Community Development Districts	686,312,031

Audit Approach

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Risk Assessment Procedures

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- Gain an understanding of the entity and identify risks
 - Management and City Auditor inquiries
 - Review of minutes, pertinent resolutions and ordinances, significant grant and debt agreements, and other contracts
- Obtain an understanding of the design and implementation of internal controls
 - Entity level controls, including IT environment
 - IT general controls
 - Transaction level controls
 - Perform test of controls, where deemed necessary
- Perform fraud risk inquiries
- Summarize risk assessment and develop specific audit approach

IT Risk Assessment

City of Gainesville Question #1

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Please describe how each major element of the general government financial processing system/software/hardware will be assessed for risks to financial reporting. Include who makes up the IT risk assessment team, if they will be onsite or off, and how many hours might be used to accomplish the work.

- IT Risk Assessment Team comprises
 - Ron Whitesides, Partner in Charge
 - Kevin Smith, Manager
 - Gary Heder, IT Consultant
- Work performed both onsite and offsite
- Approximately 40 hours expected to accomplish work

IT Risk Assessment Key Control Elements

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IT Organization

- Structure; Roles and Responsibilities
- Strategic and Project Planning
- Risk Assessments
- Policies and Procedures
- Security Awareness

Security

- Authentication and Password Administration
- Access to Programs and Data (SOD)
- User Access Provisioning Process and Monitoring
- Audit and Accountability
- Computer Center

Network

- Firewalls
- Vulnerability Assessment
- IDS/IPS

Change and Configuration Management

Computer Operations

- Data Backup
- Incident and Problem Management
- Disaster Recovery

IT Infrastructure

City of Gainesville Question #2

21

In accordance with RFP Section VI (C)(1), General Government is planning to upgrade or replace its basic financial system Advantage Finance System during the next few years, likely during the contract period. Please explain how you factored these events into your audit approach and describe what steps you will take auditing the General Government IT systematic process to prepare for the upgrade/replacement of our basic Advantage Finance System.

- Key aspect of change in financial system is the integrity and completion of data during conversion
 - Purvis Gray reviews controls over the data conversion process to ensure integrity and completion of data converted
- Change in software generally results in new or changes to internal control processes (manual, IT-dependent, and IT controls)
 - Purvis Gray performs risk assessment of new IT systems, including new or modified control processes
 - Modified audit approach based on risk assessment

Internal Auditor Specific

City of Gainesville Question #3

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How will your firm maximize collaboration with our internal auditors to fully utilize their knowledge of our risk and operating environments?

How will you communicate with the City Auditor if you believe that City management is not adequately responding to accounting changes?

- Maintain open line of communication with internal auditors
- Purvis Gray's risk assessment process includes discussions with internal audit to identify
 - Areas of concern, higher risk
 - Results of internal audit projects completed
 - Fraud risks
- Purvis Gray philosophy is to identify potential issues early
 - Communication is key
 - Entrance, interim and exit conferences keep management and internal auditors informed

Ethics and Fraud

City of Gainesville Question #4

23

Please explain how you will address internal “tone at the top” issues and current antifraud programs and controls?

- Organizations with weak “tone at the top” commonly have weaker controls
 - Control tests likely would identify control deficiency; may be department specific, not entity-wide
 - Result in modified audit approach, with less reliance placed on the entity’s controls
- Antifraud Programs and Controls
 - Inquire about and verify implementation of general antifraud programs and incorporate into overall risk assessment
 - Inquire about and verify implementation of specific fraud controls (e.g. segregation of duties, performance of bank reconciliations, physical safeguarding of inventory)

Audit Hours

City of Gainesville Question #11

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Please describe in detail the basis of the estimated hours calculated for the audit of the City of Gainesville.

If the estimated time required to complete the audit is materially underestimated, what assurances does the City have that the audit will be completed on time. Have you ever missed a financial reporting deadline? Please explain.

- Purvis Gray's estimated hours on City's audit based on past experience with similar clients
 - Underestimated hours would be identified during risk assessment, early on in the audit process
 - Additional audit personnel added as necessary to ensure audit is completed on time and in accordance with professional standards
- Audit contracts typically include target reporting dates which can be affected by various factors, such as client preparedness or availability of information from external parties
- Purvis Gray has not, to our knowledge, missed a hard deadline, due to inability to complete the job on time

Estimated Time Budget	Estimated Hours
Audit Area	Hours
Engagement Management	
Planning and Correspondence	16
Internal Control Documentation and Testing	80
IT Assessment	40
Risk Assessment Procedures, all Areas	12
Review of Minutes of City Commission	16
Cross Fund Testing	
Cash, Investments, and Investment Income	24
Payroll and Employee Benefit Expense	32
Interfund Activity	8
Capital Assets and Depreciation	40
Accounts Payable and Accrued Expenses	24
Long-term Debt, Interest Expense	40
Governmental Funds	
Other Assets	8
Revenues and Receivables	40
Operating Expenditures	40
Fund Balances	8
Budgets	4
Enterprise Funds	
Other Assets/Inventories	8
Revenues and Receivables	24
Operating Expenses	24
Net Assets	2
Internal Service Funds	20
Trust Funds	
Pensions	60
OPEB	40
Engagement Wrap-up	
Financial Statements Review, Auditors Report Prep	40
Exit Conferences and Presentation	16
File Wrap-up and Independent Review	16
Other	8
Federal and State Single Audits	90
Total Estimated Hours	780

As this is a potential new engagement, estimated audit hours are based upon expectations; actual hours may vary significantly from these estimates.

Assignment of audit areas to specific personnel finalized after initial risk assessment is completed.

Why Purvis, Gray and Company?

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- Industry Experts - Purvis Gray specializes in local government audits
- Partner and manager participation - high level of partner involvement during all stages of the audit
- Client focused, professional service
- Fresh perspective

ATTACHMENT #1

Federal and State Grant Experience

Because of our experience auditing Florida counties and municipalities, we are very familiar with the federal and state compliance requirements applicable to these grants. Our partners and professional staff have participated in a number of audits of federal and state grant programs, some of which include the following.

FEDERAL GRANT PROGRAMS

U.S. Department of Agriculture

- ARRA State Energy Program
- ARRA Child Nutrition Discretionary Grants
- Child and Adult Care Food Program
- Child Nutrition Cluster
- Consumer Services – Urban and Community Forestry Grant
- Cooperative Forestry Assistance
- Emergency Food Assistance Program
- Florida Department of Education:
 - Nutrition Cluster:
 - National School Lunch Program
 - School Breakfast Program
 - Summer Food Service Program for Children
 - Fresh Fruit and Vegetable Program
 - Team Nutrition Grants
- Florida Division of Forestry
- Food Distribution
- Forest Health Improvement Initiative Grant Program
- National School Breakfast Program
- National School Lunch Program
- Rural Business Enterprise Grant
- Rural Community Fire Protection Grant
- Schools and Roads – Grants to States
- Telehealth/Telemedicine
- Temporary Emergency Food Assistance Program
- Volunteer Fire Assistance Grants
- Water Systems for Rural Communities
- Wastewater Systems for Rural Communities

U.S. Department of Aviation Administration

- Airport Improvement Program

Corporation for National and Community Service

- AmeriCorps
- Foster Grandparents Program
- Learn and Serve America – School and Community Based Programs
- Retired Senior Volunteer Program

U.S. Department of Education

- Endowment Grant, Title III
- Carol M. White Physical Education Program
- Central Florida Community College – Tech-Prep Education
- Child Nutrition Cluster
- Drug-Free Community
- Education for Homeless Children and Youth
- Even Start – State Educational Agencies
- Federal Pell Grant Program
- Federal Supplemental Education Opportunity Grants
- Florida Department of Corrections:
 - Even Start – State Educational Agencies

U.S. Department of Education (*Concluded*)

- Florida Department of Education:
 - Adult Education – State Grant Program
 - ARRA Education Jobs Fund, Recovery Act
 - ARRA Race to the Top, Recovery Act
 - ARRA State Stabilization Education Grants
 - ARRA State Stabilization Government Services, Recovery Act
 - ARRA Title I Grants to Local Educational Agencies, Recovery Act
 - Career and Technical Education
 - Charter Schools
 - Class Size Reduction
 - Education of Homeless Children and Youth
 - Education Jobs Fund
 - Education Technology State Grants
 - English Language Acquisition Grants
 - Improving Teacher Quality State Grants
 - Innovative Education Program Strategies
 - Migrant Education – Basic State Grant Program
 - Public Charter School
 - Reading First State Grants
 - Safe and Drug-Free Schools and Communities
 - School Improvement Fund
 - Special Education – Grants to States
 - Special Education – Preschool Grants
 - State Grants for Innovative Programs
 - Teacher Incentive Fund
 - Technology Literacy Challenge Fund
 - Title I Grants to Local Educational Agencies
 - Title I Program for Neglected and Delinquent Children
 - Title I School Improvement
 - Title III, No Child Left behind LEP/Immigrant
 - Title V, Part B Charter Schools
 - Transition to Teaching
 - Twenty-First Century Community Learning Centers
 - Vocational Education – Basic Grants to States
- Fund for the Improvement of Education
- Library Literacy
- Patient Health Information System
- Professional Training Grant
- Public Library Services
- State Stabilization Fund
- Teaching American History

U.S. Election Assistance Commission

- Federal Election Fund
- Federal Help America Vote Act
- Help America Vote Act HAVA
- Voter Education Fund

Federal and State Grant Experience (Continued)

FEDERAL GRANT PROGRAMS (Continued)

U.S. Department of Commerce

Commercial Revitalization Study
Economic Development Grant
Public Safety Interoperable Communication Grant

U.S. Department of Defense

Air Force Junior Reserve Officer Training Corps
Army Junior Reserve Officer Training Corps
Navy Junior Reserve Officer Training Corps

U.S. Election Assistance Commission

Help America Vote Act – Federal Election Activities
Poll Worker Recruitment and Training
Military and Overseas Empowerment Act
Vote Program Grant

U.S. Department of Energy

ARRA-Energy Efficiency & Conservation Block Grant
Florida Energy Efficiency and Conservation Block Grant
Little League Lights
State Energy Program
Weatherization Assistance for Low-Income Persons

U.S. Department of Economic Opportunity

Small Cities Community Development Block Grant

U.S. Environmental Protection Agency

Airport Improvement Program
Brownfield Award
Capitalization Grants for Clean Water State Revolving Funds
Clean Water State Revolving Funds
Congressional Mandated Projects
Construction Grants for Water and Sewer Projects
Construction Grants for Wastewater Treatment Works
National Estuary Program
Radon Program
State Revolving Loan
Storage and Distribution Project
Treatment and Reclaimed Water Usage
Treatment and Reclaimed Water Usage (upgrade Treatment Plant I)
Water Pollution Control State, Interstate Tribal Program
Water Quality Management Planning
Wellhead Demonstration Project

Federal Emergency Management Agency

Disaster Grants, Public Assistance
Disaster Relief and Assistance
Emergency Food and Shelter Program
Emergency Management Assistance
Emergency Management Preparedness Grant
Sumatra Avenue Drainage Program
Hazard Mitigation Grant

U.S. Department of Health and Human Services

Adoption Assistance
Child Care and Development Block Grant
Childhood Immunization Grant
Children's Health Insurance Program (CHIP)
Child Support Enforcement
Child Support Reimbursement Payments
Child Welfare Services
Community Food and Nutrition
Community Health Centers and Migrant Health Centers Grant
Community Services Block Grant – Mental Health Services
Crime Victim Assistance
Emergency Community Services Homeless Grant Program
Empowerment Zone/Enterprise Community
First Coast Workforce Development, Inc.
Foster Care – Title IV-E
Head Start
Health Care and Other Facilities
Juvenile Dependency Drug Court
Legal Services for Persons with Mental Illnesses or Devel. Disabilities
Local Child Support Enforcement IV-D
Low-Income Home Energy Assistance Program
Passed through University S. FL – Medical Assistance Program
Projects for Assistance in Transition from Homeless
Social Services Block Grant
Special Programs for Aging Title III Part C Nutrition Services
Substance Abuse Prevention & Treatment Block Grant
Temporary Assistance for Needy Families – Welfare Transition
Prevention & Treatment of Substance Abuse
Voting Access for Individuals with Disabilities

U.S. Department of Homeland Security

Assistance to Firefighters Grant
Disaster Grants – Public Assistance
Emergency Management CERT Training
Emergency Management Performance Grant
Emergency Management Preparedness Grant
Emergency Operations Center Grant
Florida Department of Education Homeland Security Grant
Florida Division of Emergency Management
Fire Prevention and Safety Grant
Fish and Wildlife Service
Hazard Mitigation Grant Program
Homeland Security Grant Program
Public Assistance Grant
Post Disaster Redevelopment Exercise Program
Public Safety Interoperable Communications Grant Program
SAFER Grant
State Homeland Security Grant Program
Urban Area Security Initiative

U.S. Department of Interior

Clean Vessel Act Grant
Fish and Wildlife Service Federal Refuge Rev. Sharing
Historic Preservation Fund Grants-In-Aid
Land and Water Conservation Fund
National Forest – Payment in Lieu of Taxes
Sport Fish Restoration Program

Federal and State Grant Experience (Continued)

FEDERAL GRANT PROGRAMS (Continued)

U.S. Department of Housing and Urban Development

ARRA Homeless Prevention and Rapid Re-housing Program
Community Development Block Grant
Capital Fund Program (CFP) Cluster:
Public Housing Capital Fund
ARRA Public Housing Capital Fund
CDBG Disaster Recovery Program Agreement
CDBG-Neighborhood Stabilization Program
Commercial Revitalization
Community Development Block Grant
Economic Development Initiatives-Special Report
Florida Community Affairs
Florida Small Cities
Federal Transit Capital Investment Grant
Home Investment Partnerships Program
Low Income Home Energy Assistance Program
Mainstream Vouchers
Polk County Florida, CDBG:
ADA Police Department and City Hall
Polk Street Improvements
Public and Indian Housing
Recovery Act Neighborhood Stabilization Program
Small Cities Community Development Block Grant
Section 8 Housing Choice Vouchers
Section 202 Mortgage Loan
Section 221 Low-Income Housing
Section 236 Subsidized Projects
Special Purpose Grant – Infrastructure
Supportive Housing Program
Water Main Extension

U.S. Department of Justice

ARRA – COPS Hiring Recovery Program Grant
ARRA-Missing Children's Assistance
Anti-Drug Abuse Act
Automated Information System Grant
BLEND Grant
Bureau of Justice Assistance
Bulletproof Vest Partnership Program
Community-Assisted Police Effort (CAPE)
Community Oriented Policing Services Grant
Criminal & Juvenile & Mental Health Collaboration Program
Crime Database
Crime Prevention
Crime Victim Assistance
Department of Law Enforcement
Drug Enforcement Agency – Byrne Formula Grant
Drug Abuse Resistance Education Closed-Circuit TV
Drug Treatment and Intervention
Edward Byrne Memorial Justice Assistance Grant
Equitable Sharing Program
Federal Equitable Sharing Agreement
Federal Shared Revenue/Forfeiture Funds
Federal Transit Capital Investment Grant
Gadsden County Anti-Firearm Initiative
Gadsden County Jail Faith Behind Bars Reentry Program

U.S. Department of Justice (Concluded)

JAG/ARRA Courthouse Security & Law Enforcement Equipment
Juvenile Accountability Block Grants
Lake Wales Police Heartbeat Program
Lake Wales Community Safety Program
Law Enforcement Block Grant Program
National Institute of Justice Research, Evaluation
National Office of Victims of Crime
NEAT Grant
PAVE Grant
Public Safety Partnership and Community Policing Grants
Recovery Act Edward Byrne Justice Assistance Grant
Security Support – Presidential Nominating Convention
State Criminal Alien Assistance Program
STOP Violence Against Women
Student Homicide
Victim of Crime Acts

U.S. Department of Labor

Workforce Investment Act Including:
Adult Program
Youth Activities
Dislocated Workers
Reed Act
WIA, Inc.
Employment Service
Disabled Veteran's Outreach Program
Unemployment Insurance Program

Institute of Museum and Library Services

LSTA – Engaging Tweens
LSTA – Ready to Read

Local Law Enforcement Block Grant

Bulletproof Vest Program
Bureau of Justice Assistance
Community-Oriented Policing Services (COPS)
Court Reporter
Drug-Free Neighborhood Enforcement
Edward Byrne Memorial Justice Grant
Florida Association of Career and Technical Education:
WIA Audit Program
ARRA WIA Dislocated Workers, Recover Act
WIA Youth Activities
Gadsden County Anti-Firearm Initiative
Homicide Task Force Grant
Juvenile Justice and Delinquent Prevention
Victims of Crime Act
Video Network

National Endowment for the Arts

Florida Broadband Capacity
Technology Enhancement Project
The Big Read

Federal and State Grant Experience (Continued)

FEDERAL GRANT PROGRAMS (Concluded)

U.S. Department of the Treasury

Federal Equitable Sharing Agreement
General Revenue Sharing

Federal Communications Commission

Universal Discount for Schools and Libraries (E-rate)

National Science Foundation

Education and Human Resources

National Endowment for the Humanities

Let's Talk About It
Promotion of the Humanities Public Programs

U.S. General Services Administration

Donation of Federal Surplus Personal Property

U.S. Department of Transportation

Airport Improvement Project
Child Passenger Safety Seat Project
DUI Enforcement
Federal Aid/Federal Lands Highway Program

U.S. Department of Transportation (Concluded)

Federal Aviation Administration (MIRLS)
Federal Transit Formula Grants
Formula Grants for Other Than Urbanized Areas
Install Apron Flood Lighting Install Perimeter Fencing
Highway Planning and Construction
Job Access and Reverse Commute Program
Local Agency Program Agreement
Metropolitan Planning Program
Railroad Safety
Recovery Act Federal Transit Formula Grants
Rehabilitation of Taxiway B and Construction of Taxiway E
Rehabilitate Runway 4-22 Shoulder, Phase I and II
Recreational Trails Program
Sidewalks
State and Community Highway Safety
Teen Traffic Safety Outreach
Transit Services Program Cluster:
 Job Access – Reverse Commute Program
 New Freedom Program
Urban Mass Transportation Assistance
Urban Greenway
Urbanized Area Formula Program

STATE GRANT PROGRAMS

Florida Agriculture & Consumer Services

Arthropod Control/Mosquito Control
Livestock Pavilion Project
Mosquito Control/State Aid
Mosquito Control/Waste Tire Abatement
Urban and Community Forestry Grant

Florida Department of Children and Families

Adult Community Mental Health Community Support Services
Adult Community Mental Health Emergency Stabilization Baker Act
Children's Baker Act Services
Children's Mental Health Community Support Services
Community Forensic Beds and Competency Restoration Training
Passed through Kids Central, Inc. Community Based Care Support
Criminal Justice, Mental Health and Substance Abuse
Indigent Psychiatric Outpatient Services
Local Matching Grant
Public Safety, Mental Health and Substance Abuse
Substance Abuse Detoxification Services for Adults
Substance Abuse Treatment and Aftercare Services for Children

Clean Florida Council

Litter Grant

Florida Department of Economic Opportunity

Rural Infrastructure/Jail Feasibility Grant

Florida Department of Community Affairs

Disaster Assistance Program
Emergency Management Preparedness Assistance
Emergency Management Trust Fund
Emergency Management Programs
Emergency Management Projects
EOC Grant
Florida Forever Act
Growth Management Implementation
Hazardous Materials Emergency Response
Hurricane Shelter Retrofit Project
Land Development Regulation Assistance
Local Emergency Management and Mitigation Initiatives
Low-Income Emergency Home Repair Program
Rural Communities Supplemental Planning Assistance Grant
Small Municipalities Supplemental Planning Assistance Grant
State Housing Initiatives Partnership (SHIP) Program
State of Homeland Security

Florida Division of Emergency Management

Emergency Management Program
Hazardous Materials Analysis

Florida Fish & Wildlife Commission

Sport Fish Restoration Program

Federal and State Grant Experience (*Concluded*)

STATE GRANT PROGRAMS (*Concluded*)

Florida Department of Environmental Protection

Alternative Water Supply (Reuse)
Ambient Groundwater Monitoring
Agriculture Film Collection Project
Artificial Reef Enhancement
Clean Water State Revolving Fund
Cooperative Collection center Grant
Economic Development Transportation Fund
Florida Beach Erosion Control Program
Florida Boaters Improvement Program
Florida Recreation Development Assistance Program
Hazardous Waste Cooperative Collection Center
Litter and Marine Debris Prevention
Nassau County Beach Restoration
Peck Sink Stormwater Project
Recycling and Education
Section 17-761 Compliance
Small County Solid Waste Grant
Small County Consolidated Grant – S/W Management Grant
State-wide Surface Water Restoration and Wastewater Projects
Superact State Cleanup
Waste Tire Program
Wastewater Treatment Facility Construction
Water and Sewer Infrastructure Study
Water Management Districts-Land Acquisition
Water Protection and Sustainability Program
Whispering Pines Regional Stormwater

Executive Office of the Governor

Emergency Management Preparedness Grant
Emergency Management Programs
Office of Tourism, Trade, and Economic Development
Rural Infrastructure Fund

Florida Health and Rehabilitative Services

County Grant Awards
County Matching Grant
EMS County Grant Program
EMS Medical Services County Grant
Marriage License Trust Funds
Metamorphosis
Primary Care Program
State Legalization Impact Assistance Grant

Department of Elder Affairs

Community Care for the Elderly

Florida Housing Finance Corporation

FHOP
Hurricane Housing Recovery Plan
My Safe Florida Home Program
State Housing Initiatives Partnership
SHIP Impact Fee Proviso Program

Florida Department of Corrections

Columbia County Drug Court

Florida Department of Juvenile Justice

Justice Partnership Grant Program
Children's Residential Treatment Program

Florida Department of Library and Information Services

Library Construction Grant
Public Library Construction
State Aid to Libraries

Florida Department of Management Services

E-911 System Maintenance
E-911 Rural County Grant
Primary E911 System Upgrade
Wireless 911 Emergency Telephone System
911 State Grant Program

Florida Department of Natural Resources

Florida Boating Improvement Program
Land Acquisition Trust Fund Grants

Florida Department of State

Branch Construction Project
Historical Grant – Hardman Hall
Historic Preservation Grant
State Aid to Libraries
State Interlibrary Cooperation

State Courts System

Small County Courthouse Facilities

Florida Department of Transportation

Aviation Development Grant
Commission for the Transportation Disadvantaged
Trip and Equipment Grant Program
County Incentive Grant Program
County School District Infrastructure Pilot Program
EMPA Grant
Highway Planning and Construction
Intermodal Development Program
Public Transit Block Grant Program
Runway Safety Area
Seaport Grant Small County Dredging Program
Small County Outreach Program
Small County Road Assistance Program
State and Community Highway Safety
State Highway Project Reimbursement
Transportation Disadvantaged Grant
Transportation Regional Incentive Program

Florida Department of Workforce Innovation

Quick Response Training