

BROWARD COUNTY, FLORIDA
SINGLE AUDIT REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2021

BROWARD COUNTY, FLORIDA
SINGLE AUDIT REPORT
Year Ended September 30, 2021

TABLE OF CONTENTS

| | PAGE(S) |
|--|----------------|
| Independent Auditor’s Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance in Accordance with the Uniform Guidance and Chapter 10.550, <i>Rules of the Auditor General</i> | 1-2 |
| Independent Auditor’s Report on Schedule of Expenditures of Federal Awards and State Financial Assistance | 3-4 |
| Schedule of Expenditures of Federal Awards and State Financial Assistance | 5-20 |
| Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance..... | 21-23 |
| Schedule of Findings and Questioned Costs | 24-26 |



ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND CHAPTER 10.550, RULES OF THE AUDITOR GENERAL

Honorable Board of County Commissioners
Broward County, Florida

Report on Compliance for Each Major Federal Program and State Project

We have audited Broward County, Florida's (the "County") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") *Compliance Supplement* and the requirements described in the Department of Financial Services State Projects Compliance Supplement that could have a direct and material effect on each of the County's major federal programs and state projects for the year ended September 30, 2021. The County's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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*. Those standards, the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or 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 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, 2021.

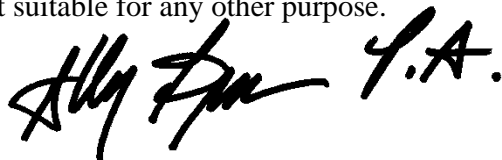
Report on Internal Control over Compliance

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 or state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

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



Miramar, Florida
June 22, 2022



ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

Honorable Board of County Commissioners
Broward County, Florida

We have audited the accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the "Schedule") of Broward County, Florida (the "County") for the year ended September 30, 2021, and the related notes to the Schedule.

Management's Responsibility

Management is responsible for the preparation and fair presentation of this Schedule in accordance with accounting principles generally accepted in the United States of America; 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*; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Schedule based on our audit. We conducted our audit 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, the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Chapter 10.550, Rules of Auditor General*. Those standards, the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the Schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedule.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Report on Audited Financial Statements

The financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2021, were audited by other auditors, and they have issued their report thereon dated March 21, 2022. Their audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements as a whole, and they issued unmodified opinions thereon.

In accordance with *Government Auditing Standards*, the other auditors have also issued a report dated March 21, 2022, on their consideration of the County's internal control over financial reporting and on their tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of their testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide opinions on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Opinion

In our opinion, the Schedule referred to above presents fairly, in all material respects the Schedule of Expenditures of Federal Awards and State Financial Assistance of Broward County, Florida for the year ended September 30, 2021, in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Board of County Commissioners, management, and specific legislative or regulatory bodies and is not intended to be, and should not be, used by anyone other than these specified parties.



Miramar, Florida
June 22, 2022

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2021**

| <u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u> | <u>CFDA NUMBER</u> | <u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u> | <u>TOTAL EXPENDITURES</u> | <u>PASSED THROUGH TO SUBRECIPIENTS</u> |
|---|--------------------|--|---------------------------|--|
| <i>Department of Agriculture</i> | | | | |
| Food and Nutrition Service State Administrative Matching Grants: | | | | |
| Pass-Through Florida Department of Children and Families: | | | | |
| Supplemental Nutrition Program FY 2018-19 | 10.561 | JJZ04 | \$ 3,644 | \$ - |
| Total Program | | | <u>3,644</u> | <u>-</u> |
| Total Department of Agriculture | | | <u>3,644</u> | <u>-</u> |
| <i>Department of Housing and Urban Development</i> | | | | |
| Community Development Block Grants (CDBG)/Entitlement Grants Cluster: | | | | |
| Community Development Block Grant | 14.218 | B-15-UC-12-0001 | 3,480 | - |
| Community Development Block Grant - Program income | 14.218 | B-15-UC-12-0001 | 29,728 | - |
| Community Development Block Grant - Program income | 14.218 | B-16-UC-12-0001 | 1,681 | - |
| Community Development Block Grant | 14.218 | B-17-UC-12-0001 | 52,987 | 52,946 |
| Community Development Block Grant - Program income | 14.218 | B-17-UC-12-0001 | 38,698 | - |
| Community Development Block Grant | 14.218 | B-18-UC-12-0001 | 419,035 | 217,673 |
| Community Development Block Grant - Program income | 14.218 | B-18-UC-12-0001 | 11,970 | - |
| Community Development Block Grant | 14.218 | B-19-UC-12-0001 | 954,807 | 618,826 |
| Community Development Block Grant - Program income | 14.218 | B-19-UC-12-0001 | 82,630 | - |
| Community Development Block Grant (COVID-19) | 14.218 | B-20-UW-12-0001 | 328,481 | - |
| Community Development Block Grant | 14.218 | B-20-UC-12-0001 | 1,249,300 | 193,084 |
| Community Development Block Grant - Program income | 14.218 | B-20-UC-12-0001 | 14,471 | - |
| Sub Total Direct Programs | | | <u>3,187,268</u> | <u>1,082,529</u> |
| Pass-Through City of Coconut Creek: | | | | |
| Community Development Block Grant | 14.218 | B-17-MC-12-0054 | 42,973 | - |
| Community Development Block Grant | 14.218 | B-18-MC-12-0054 | 101,517 | - |
| Community Development Block Grant | 14.218 | B-19-MC-12-0054 | 40,595 | - |
| Community Development Block Grant (COVID-19) | 14.218 | B-20-CW-12-0054 | 87,488 | - |
| Community Development Block Grant | 14.218 | B-20-MC-12-0054 | 6,998 | - |
| Pass-Through City of Margate: | | | | |
| Community Development Block Grant | 14.218 | B-18-MC-12-0045 | 27,177 | - |
| Community Development Block Grant | 14.218 | B-19-MC-12-0045 | 63,712 | - |
| Community Development Block Grant (COVID-19) | 14.218 | B-20-MW-12-0045 | 102,868 | - |
| Community Development Block Grant | 14.218 | B-20-MC-12-0045 | 168,428 | - |
| Pass-Through City of Weston: | | | | |
| Community Development Block Grant | 14.218 | B-17-MC-12-0062 | 310 | - |
| Community Development Block Grant | 14.218 | B-18-MC-12-0062 | 47,922 | - |
| Community Development Block Grant | 14.218 | B-19-MC-12-0062 | 24,275 | - |
| Community Development Block Grant (COVID-19) | 14.218 | B-20-MW-12-0062 | 35,105 | - |
| Community Development Block Grant | 14.218 | B-20-MC-12-0062 | 93,725 | - |
| Sub Total Indirect Programs | | | <u>843,093</u> | <u>-</u> |
| Total Community Development Block Grants/ Entitlement Grants Cluster | | | <u>4,030,361</u> | <u>1,082,529</u> |
| Emergency Solutions Grant Program: | | | | |
| Emergency Shelter Grant | 14.231 | E-19-UC-12-0013 | 189,349 | - |
| Emergency Shelter Grant | 14.231 | E-20-UC-12-0013 | 188,871 | - |
| COVID-19 Emergency Shelter Grant | 14.231 | E-20-UW-12-0001 | 221,568 | - |
| Total Program | | | <u>599,788</u> | <u>-</u> |
| Sub Total Direct Program | | | <u>599,788</u> | <u>-</u> |

(Continued on next page)

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2021**

| <u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u> | <u>CFDA NUMBER</u> | <u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u> | <u>TOTAL EXPENDITURES</u> | <u>PASSED THROUGH TO SUBRECIPIENTS</u> |
|--|--------------------|--|---------------------------|--|
| <i>Department of Housing and Urban Development (continued)</i> | | | | |
| Pass-Through Florida Department of Children and Families: | | | | |
| Emergency Shelter Grant FY21 (Unified Homeless) | 14.231 | JP003 | 144,857 | 144,857 |
| Emergency Shelter Grant FY22 (Unified Homeless) | 14.231 | JP003 | 41,896 | 6,404 |
| COVID-19 Emergency Solutions Grant Program 2020-2021 (CARES Act/ ESG-CV) | 14.231 | JP003 | 920,339 | 351,185 |
| COVID-19 Emergency Solutions Grant Program 2021-2022 (CARES Act/ ESG-CV) | 14.231 | JP003 | 386,702 | 15,996 |
| Sub Total Pass-Through Florida Department of Children and Families | | | <u>1,493,794</u> | <u>518,442</u> |
| Total Emergency Solutions Grant Program | | | <u>2,093,582</u> | <u>518,442</u> |
| Home Investment Partnership Program | 14.239 | M-13-DC-120201 | 25,448 | - |
| Home Investment Partnership Program | 14.239 | M-14-DC-120201 | 35,853 | - |
| Home Investment Partnership Program | 14.239 | M-15-DC-120201 | 247,154 | - |
| Home-Program Income | 14.239 | M-15-DC-120201 | 49,716 | - |
| Home Investment Partnership Program | 14.239 | M-16-DC-120201 | 168,398 | 49,450 |
| Home-Program Income | 14.239 | M-16-DC-120201 | 7,232 | - |
| Home Investment Partnership Program | 14.239 | M-17-DC-120201 | 429,086 | 310,716 |
| Home-Program Income | 14.239 | M-17-DC-120201 | 39,089 | - |
| Home Investment Partnership Program | 14.239 | M-18-DC-120201 | 576,458 | 387,778 |
| Home-Program Income | 14.239 | M-18-DC-120201 | 7,983 | - |
| Home Investment Partnership Program | 14.239 | M-19-DC-120201 | 997,804 | 220,389 |
| Home Investment Partnership Program | 14.239 | M-20-DC-120201 | 409,216 | - |
| Home-Program Income | 14.239 | M-20-DC-120201 | 40,000 | - |
| Total Home Investment Partnership Program | | | <u>3,033,437</u> | <u>968,333</u> |
| Homeless Management Information Systems Technical Assistance: | | | | |
| HMIS Capacity Building Project | 14.261 | FL0759H4D011800 | 101,241 | - |
| Total Homeless Management Information Systems Technical Assistance | | | <u>101,241</u> | <u>968,333</u> |
| Continuum of Care Program: | | | | |
| Homeless Families - Continuum of Care Program (Broward IV (Samaritan Expansion)) | 14.267 | FL0535L4D011804 | 20,310 | 94,263 |
| Homeless Families - Continuum of Care Program (Samaritan 2008) | 14.267 | FL0245L4D011809 | 34,125 | 87,453 |
| Homeless Families - Continuum of Care Program (Broward Partnership Housing III) | 14.267 | FL0477L4D011805 | 52,022 | 159,644 |
| Homeless Families - Continuum of Care Program (Broward Partnership Housing IV) | 14.267 | FL0668L4D011802 | - | 216,347 |
| Homeless Families - Continuum of Care Program (FL-601 Dedicated HMIS Project) | 14.267 | FL0465L4D011806 | 26,582 | - |
| Homeless Families - Continuum of Care Program (ROP2-Rapid Re-Housing Leasing Assistance) | 14.267 | FL0705L4D011801 | - | 42,124 |
| Homeless Families - Continuum of Care Program (NewHart Project) | 14.267 | FL0254L4D011811 | 27,073 | - |
| Homeless Families - Continuum of Care Program (HOPE4Families Rapid Re-Housing) | 14.267 | FL0498L4D011805 | 53,129 | 149,799 |
| Homeless Families - Continuum of Care Program (S+C Permanent Housing 18 Unit) | 14.267 | FL0401L4D011808 | - | 50,841 |
| Homeless Families - Continuum of Care Program (S+C Permanent Housing 25 Units) | 14.267 | FL0534L4D011804 | - | 44,228 |
| Homeless Families - Continuum of Care Program (S+C Permanent Housing 88 Units) | 14.267 | FL0258L4D011811 | 80,921 | 316,410 |
| Homeless Families - Continuum of Care Program (FL-601 CoC Planning Project Application 2018) | 14.267 | FL0750L4D011800 | 46,093 | - |
| Homeless Families - Continuum of Care Program (SHIELD Housing Project) | 14.267 | FL0714L4D011700 | - | 67,685 |
| Homeless Families - Continuum of Care Program (Broward Partnership Housing V) | 14.267 | FL0715L4D011700 | - | 36,917 |
| Homeless Families - Continuum of Care Program (Broward II) | 14.267 | FL0248L4D011912 | 878,963 | 331,250 |
| Homeless Families - Continuum of Care Program (Broward IV) | 14.267 | FL0535L4D011905 | 305,796 | 237,497 |
| Homeless Families - Continuum of Care Program (Samaritan 2008) | 14.267 | FL0245L4D011910 | 268,557 | 48,518 |
| Homeless Families - Continuum of Care Program (Broward Partnership Housing III) | 14.267 | FL0477L4D011906 | 307,423 | 207,524 |

(Continued on next page)

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2021**

| <u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u> | <u>CFDA NUMBER</u> | <u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u> | <u>TOTAL EXPENDITURES</u> | <u>PASSED THROUGH TO SUBRECIPIENTS</u> |
|---|--------------------|--|---------------------------|--|
| <i>Department of Housing and Urban Development (continued)</i> | | | | |
| Homeless Families - Continuum of Care Program (Broward Partnership Housing IV) | 14.267 | FL0668L4D011903 | 253,302 | 864,890 |
| Homeless Families - Continuum of Care Program (Chalet Apartments) | 14.267 | FL0249L4D011912 | 115,051 | 219,529 |
| Homeless Families - Continuum of Care Program (FL-601 Dedicated HMIS Project) | 14.267 | FL0465L4D011907 | 255,194 | - |
| Homeless Families - Continuum of Care Program (ROP2-Rapid Re-Housing Leasing Assistance) | 14.267 | FL0705L4D011902 | 204,084 | 164,309 |
| Homeless Families - Continuum of Care Program (HART & Home) | 14.267 | FL0364L4D011910 | 82,129 | - |
| Homeless Families - Continuum of Care Program (NewHart Project) | 14.267 | FL0254L4D011912 | 345,602 | - |
| Homeless Families - Continuum of Care Program (HOPE4Families Rapid Re-Housing) | 14.267 | FL0498L4D011906 | 213,940 | 173,064 |
| Homeless Families - Continuum of Care Program (S+C Permanent Housing 16 Units) | 14.267 | FL0366L4D011910 | 186,986 | 210,136 |
| Homeless Families - Continuum of Care Program (S+C Permanent Housing 18 Unit) | 14.267 | FL0401L4D011909 | 206,813 | 167,497 |
| Homeless Families - Continuum of Care Program (S+C Permanent Housing 25 Units) | 14.267 | FL0534L4D011905 | 232,985 | 230,923 |
| Homeless Families - Continuum of Care Program (S+C Permanent Housing 29 Units) | 14.267 | FL0257L4D011912 | 252,802 | 282,882 |
| Homeless Families - Continuum of Care Program (S+C 74 Unit HHOPE Chronic Homeless Initiative) | 14.267 | FL0251L4D011912 | 642,228 | 723,505 |
| Homeless Families - Continuum of Care Program (S+C Permanent Housing 88 Units) | 14.267 | FL0258L4D011912 | 892,167 | 718,451 |
| Homeless Families - Continuum of Care Program (FL-601 CoC Planning Project Application 2019) | 14.267 | FL0811L4D011900 | 164,756 | - |
| Homeless Families - Continuum of Care Program (Broward Partnership Housing V) | 14.267 | FL0715L4D011901 | 372,218 | 311,225 |
| Homeless Families - Continuum of Care Program (SHIELD Housing Project) | 14.267 | FL0714L4D011901 | 485,722 | 398,561 |
| Homeless Families - Continuum of Care Program (Broward II) | 14.267 | FL0248L4D012013 | 167,124 | - |
| Homeless Families - Continuum of Care Program (Broward Partnership Housing IV) | 14.267 | FL0668L4D012004 | 63,375 | - |
| Homeless Families - Continuum of Care Program (Chalet Apartments) | 14.267 | FL0249L4D012013 | 99,218 | 50,340 |
| Homeless Families - Continuum of Care Program (HART & Home) | 14.267 | FL0364L4D012011 | 176,003 | - |
| Homeless Families - Continuum of Care Program (S+C Permanent Housing 16 Units) | 14.267 | FL0366L4D012011 | 84,845 | 39,499 |
| Homeless Families - Continuum of Care Program (S+C Permanent Housing 25 Units) | 14.267 | FL0534L4D012006 | 19,252 | - |
| Homeless Families - Continuum of Care Program (S+C Permanent Housing 29 Units) | 14.267 | FL0257L4D012013 | 129,563 | 61,518 |
| Homeless Families - Continuum of Care Program (S+C 74 Unit HHOPE Chronic Homeless Initiative) | 14.267 | FL0251L4D012013 | <u>339,692</u> | <u>-</u> |
| Total Continuum of Care Program | | | <u>8,086,045</u> | <u>6,706,829</u> |
| Fair Housing Assistance Program - State and Local: | | | | |
| Fair Housing Assistance Program | 14.401 | FF204K214002 | 141,000 | - |
| Fair Housing Assistance Program | 14.401 | FF204K214013 | 30,000 | - |
| Fair Housing Assistance Program | 14.401 | FF204K214014 | <u>17,600</u> | <u>-</u> |
| Total Program | | | <u>188,600</u> | <u>-</u> |
| Total Department of Housing and Urban Development Program | | | <u>17,533,266</u> | <u>9,276,133</u> |
| <i>Department of Justice</i> | | | | |
| Missing Alzheimer's Disease Patient Assistance: | | | | |
| Missing Alzheimer's Disease Patient Assistance | 16.015 | 2015-SJ-BX-0003 | <u>6,954</u> | <u>-</u> |
| Total Program | | | <u>6,954</u> | <u>-</u> |
| Coronavirus Emergency Supplemental Funding Program: | | | | |
| Corona Emergency Supplemental Funding Program | 16.034 | 2020-VD-BX-0656 | <u>3,639</u> | <u>-</u> |
| Total Program | | | <u>3,639</u> | <u>-</u> |

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2021**

| <u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u> | <u>CFDA NUMBER</u> | <u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u> | <u>TOTAL EXPENDITURES</u> | <u>PASSED THROUGH TO SUBRECIPIENTS</u> |
|---|--------------------|--|---------------------------|--|
| <i>Department of Justice (continued)</i> | | | | |
| Strengthening the Medical Examiner Coroner System: | | | | |
| Strengthening the Medical Examiner-Coroner System | 16.037 | 2020-DQ--BX-0044 | 23,741 | - |
| Total Program | | | <u>23,741</u> | <u>-</u> |
| Services for Trafficking Victims: | | | | |
| Direct Services to Support Victims of Human Trafficking | 16.320 | 2019-VT-BX-0060 | 215,825 | - |
| Total Program | | | <u>215,825</u> | <u>-</u> |
| Missing Children's Assistance: | | | | |
| 2017 (ICAC) - Internet Crimes Continuation | 16.543 | 2017-MC-FX-K014 | 74,013 | - |
| 2018 (ICAC) - Internet Crimes Continuation | 16.543 | 2018-MC-FX-K042 | 594,477 | - |
| Total Program | | | <u>668,490</u> | <u>-</u> |
| National Institute of Justice Research, Evaluation, and Development Project Grants: | | | | |
| Broward County Forensic Pathology Fellowship | 16.560 | 2019-AR-BX-0007 | 62,114 | - |
| Total Program | | | <u>62,114</u> | <u>-</u> |
| Crime Victim Assistance : | | | | |
| Pass-Through Florida Office of the Attorney General: | | | | |
| Crime Victim Assistance | 16.575 | VOCA-2020 BSO-00718 | 85,310 | - |
| Total Program | | | <u>85,310</u> | <u>-</u> |
| Violence Against Women Formula Grant: | | | | |
| Pass-Through Florida Coalition Against Domestic Violence: | | | | |
| 2018-2019 InVest Grant Award | 16.588 | 20-8007-LE-ENH; LN088 | 89,742 | - |
| 2019-20 Enhanced Law Enforcement | 16.588 | 20-8007-LE-ENH; LN180 | 58,462 | - |
| 2019-2020 InVest Grant Award | 16.588 | 20-8007-LE-INV; LN089 | 113,134 | - |
| Total Program | | | <u>261,338</u> | <u>-</u> |
| State Criminal Alien Assistance Program | 16.606 | 2020-AP-BX-0873 | 102,681 | - |
| Total Program | | | <u>102,681</u> | <u>-</u> |
| Bullet Proof Vest Grant: | | | | |
| Bullet Proof Vest Partnership Program | 16.607 | 2020BOBX20023664 | 62,305 | - |
| Total Program | | | <u>62,305</u> | <u>-</u> |
| Project Safe Neighborhoods: | | | | |
| Project Safe Neighborhoods | 16.609 | 2019-PSNS-BROW-1-U5-005 | 286 | - |
| Total Program | | | <u>286</u> | <u>-</u> |
| Public Safety Partnership and Community Policing Grants: | | | | |
| Broward 2019 COPS Stop School Violence | 16.710 | 2019MHWXK008 | 33,007 | - |
| Total Program | | | <u>33,007</u> | <u>-</u> |
| Pass-Through Florida Department of Law Enforcement: | | | | |
| Edward Byrne Memorial Justice Assistance Grant 2019 | 16.738 | 2019-JAGC-BROW-3-N2-176 | 217,661 | 205,489 |
| Edward Byrne Memorial Justice Assistance Grant 2020 | 16.738 | 2020-JAGC-BROW-2-Y5-168 | 33,642 | - |
| Sub Total Indirect Programs | | | <u>251,303</u> | <u>205,489</u> |
| Total Program | | | <u>251,303</u> | <u>205,489</u> |
| DNA Backlog Reduction Program: | | | | |
| 2019 DNA Backlog Reduction Program | 16.741 | 2019-DN-BX-0066 | 360,864 | - |
| Total Program | | | <u>360,864</u> | <u>-</u> |
| Paul Coverdell Forensic Sciences Improvement Grant Program: | | | | |
| Pass-Through Florida Department of Law Enforcement: | | | | |
| 2019 Paul Coverdell Forensic Sciences | 16.742 | 2019-CD-BX-0011 | 56,697 | - |
| 2020 Paul Coverdell Forensic Sciences | 16.742 | 2020-CD-BX-0008 | 34,049 | - |
| Total Program | | | <u>90,746</u> | <u>-</u> |

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2021**

| <u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u> | <u>CFDA NUMBER</u> | <u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u> | <u>TOTAL EXPENDITURES</u> | <u>PASSED THROUGH TO SUBRECIPIENTS</u> |
|--|--------------------|--|---------------------------|--|
| Department of Justice (continued) | | | | |
| Second Chance Act Demonstration Programs: | | | | |
| Innovations in Reentry | 16.812 | 2018-CA-BX-0200 | 99,223 | - |
| Total Program | | | <u>99,223</u> | <u>-</u> |
| STOP School Violence Program: | | | | |
| STOP School Violence | 16.839 | 2019-YS-BX-0035 | 68,549 | - |
| Total Program | | | <u>68,549</u> | <u>-</u> |
| Equitable Sharing Programs: | | | | |
| Equitable Sharing Program | 16.922 | N/A | 1,769,607 | - |
| Total Program | | | <u>1,769,607</u> | <u>-</u> |
| Total Department of Justice | | | <u>4,165,982</u> | <u>205,489</u> |
| Department of Transportation | | | | |
| Airport Improvement Program and COVID-19 Airport Programs: | | | | |
| FAA FLL Part 150 Update | 20.106 | 3-12-0025-078-2016 | 515,896 | - |
| FAA Implement Noise Mitigation #8 | 20.106 | 3-12-0025-085-2018 | 2,226,223 | - |
| FAA FLL Rehab N. Runway 10L-28R Pavement Rehab | 20.106 | 3-12-0025-088-2019 | 125,496 | - |
| COVID-19 FLL CARES ACT | 20.106 | 3-12-0025-090-2020 | 39,268,160 | - |
| North Runway 10L-28R Lighting System/ Rehabilitate Taxiway A Pavement | 20.106 | 3-12-0025-091-2020 | 7,280,576 | - |
| Extend Runway 10R/28I Letter of Intent # 11 | 20.106 | 3-12-0025-092-2021 | 26,666,666 | - |
| FLL CRRSA | 20.106 | 3-12-0025-093-2021 | 27,240,229 | - |
| FLL CRRSA Concessions | 20.106 | 3-12-0025-094-2021 | 3,844,634 | - |
| HWO Runway 10R-28L Safety Enhancements | 20.106 | 3-12-0029-011-2020 | 1,227,107 | - |
| COVID-19 HWO CARES ACT | 20.106 | 3-12-0029-012-2020 | 6,900 | - |
| HWO CRRSA | 20.106 | 3-12-0029-013-2021 | 23,000 | - |
| Total Program | | | <u>108,424,887</u> | <u>-</u> |
| Highway Planning and Construction Cluster | | | | |
| Recreational Trails Program: | | | | |
| Pass-Through Florida Department of Environmental Protection | | | | |
| Long Key South Trail | 20.219 | T1705 | 17,498 | - |
| Total Program | | | <u>17,498</u> | <u>-</u> |
| Total Highway Planning and Construction Cluster | | | <u>17,498</u> | <u>-</u> |
| Federal Railroad Administration | | | | |
| Railroad Safety Program: | | | | |
| Railroad Safety | 20.301 | 69A36520401880RTEFL | 59,169 | - |
| Federal Transit Cluster | | | | |
| Federal Transit Capital Investment Grants: | | | | |
| FTA Capital Assistance - Broward Blvd. Livability | 20.500 | FL-04-0149-01 | 144,317 | - |
| FTA Capital Assistance - Infrastructure Stop/Shelter | 20.500 | FL-04-0159-00 | 52,052 | - |
| FTA Capital Assistance - Onboard Camera System | 20.500 | FL-05-0117-00 | 25,149 | - |
| Total Program | | | <u>221,518</u> | <u>-</u> |
| Federal Transit Formula Grants: | | | | |
| FTA Formula-Capital Projects - FY 2010 | 20.507 | FL-90-X736-00 | 184,044 | - |
| FTA Formula-Capital Projects - FY 2011 | 20.507 | FL-90-X836-00 | 7,942 | - |
| FTA Formula-Capital Projects - FY 2012 | 20.507 | FL-90-X837-00 | 245,797 | - |
| FTA Formula-Capital Projects - FY 2014 | 20.507 | FL-90-X844-00 | 455,470 | - |
| FTA Formula-Capital Projects - FY 2015 | 20.507 | FL-2017-081-00 | 433,027 | - |
| FTA Formula-Capital Projects - FY 2016 | 20.507 | FL-2018-027-00 | 85,485 | - |
| FTA Formula-Capital Projects - FY 2017 | 20.507 | FL-2018-087-00 | 8,497,148 | - |
| FTA Formula-Capital Projects - FY 2018 | 20.507 | FL-2020-042-00 | 1,207,921 | - |
| FTA Formula-Capital Projects - FY 2019 | 20.507 | FL-2020-080-00 | 1,228,546 | - |
| FTA Formula-Capital Projects - FY 2020 | 20.507 | FL-xx-xx-xx-xx | 5,611,302 | - |
| FTA Formula-Capital Projects - FY 2021 | 20.507 | FL-xx-xx-xx-xx | 7,357 | - |
| FTA Formula-MPO Stop/Shelter Enhancements | 20.507 | FL-95-X028-00 | 1,868 | - |

(Continued on next page)

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2021

| <u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u> | <u>CFDA NUMBER</u> | <u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u> | <u>TOTAL EXPENDITURES</u> | <u>PASSED THROUGH TO SUBRECIPIENTS</u> |
|---|--------------------|--|---------------------------|--|
| <i>Department of Transportation (continued)</i> | | | | |
| FTA Formula-FTA Lauderdale Lakes Shelters Collaborative | 20.507 | FL-95-X045-00 | 9,725 | - |
| COVID-19 FTA Formula-CARES ACT Operating and Capital Assistance Grant | 20.507 | FL-2020-099-00 | 25,543,809 | - |
| Total Program | | | <u>43,519,441</u> | - |
| State of Good Repair Grant Program | | | | |
| Sec 5337 State of Good Repair FY 13 | 20.525 | FL-2016-046-00 | 64,356 | - |
| Sec 5337 State of Good Repair FY 14 | 20.525 | FL-2017-098-00 | 50,284 | - |
| Sec 5337-State of Good Repair FY 16 | 20.525 | FL-2017-091-00 | 209,596 | - |
| Total Program | | | <u>324,236</u> | - |
| Bus and Bus Facilities Formula, Competitive and Low or No Emissions Programs | | | | |
| Bus and Bus Facilities-FY2014 Purchase of 40 ft. replacement buses | 20.526 | FL-34-0014-00 | 72,473 | - |
| Bus and Bus Facilities-FY2017 Purchase of 40 ft. replacement buses | 20.526 | FL-2018-028-00 | 13,068 | - |
| Bus and Bus Facilities-FY2015 Purchase of 40 ft. replacement buses | 20.526 | FL-2017-089-00 | 21,570 | - |
| 5339 (c) -FFY18 Low or No Emission Bus Program-Solar Power Generation Infrastructure | 20.526 | FL-2020-069-00 | 1,258,250 | - |
| Super Grant FY2018 Section 5307 Capital Projects & Section 5339 Bus & Bus Facilities | 20.526 | FL-2020-042-00 | 3,445,800 | - |
| Super Grant FY2019 Section 5307 Capital Projects & Section 5339 Bus & Bus Facilities | 20.526 | FL-2020-080-00 | 304,939 | - |
| Total Program | | | <u>5,116,100</u> | - |
| Total Federal Transit Cluster | | | <u>49,181,295</u> | - |
| <i>Transit Services Program Cluster</i> | | | | |
| Pass-Through Florida Department of Transportation: Enhanced Mobility of Seniors and Individuals with Disabilities Non-cash Item (see Note 11) | 20.513 | 435210-4-93-16 | 796,802 | - |
| Total Transit Services Cluster | | | <u>796,802</u> | - |
| <i>State and Community Highway Safety Cluster</i> | | | | |
| Pass-Through Florida Department of Transportation: 2018-19 Broward Aggressive Speed Enforcement | 20.600 | 433144-1-8404 | 263,756 | - |
| 2018-19 Broward Distracted Driving | 20.600 | SC-2021-00088 | 190,087 | - |
| 2018-19 Broward Motorcycle Safety Enforcement | 20.600 | MC-2021-00101 | 124,871 | - |
| 2018-19 Broward Grand Drivers 65+ | 20.600 | 433144-1-8404; G1X15 | 4,456 | - |
| Total Program | | | <u>583,170</u> | - |
| Total Highway Safety Cluster | | | <u>583,170</u> | - |
| Total Department of Transportation Programs | | | <u>159,062,821</u> | - |
| <i>Department of the Treasury Programs</i> | | | | |
| Equitable Sharing Programs: Equitable Sharing Program | 21.016 | N/A | 539,595 | - |
| Total Program | | | <u>539,595</u> | - |
| Coronavirus Relief Fund: COVID-19 Coronavirus Relief Funds (CARES Act) | 21.019 | N/A | 102,405,442 | - |
| Total Program | | | <u>102,405,442</u> | - |
| Pass-Through Florida Housing Finance Corporation: COVID-19 Coronavirus Relief Funds (CARES Act)-County, Weston, Margate | 21.019 | 040-2020 | 2,105,103 | - |
| Total Program | | | <u>2,105,103</u> | - |
| Pass-Through Florida Housing Finance Corporation: Pass-Through City of Coconut Creek: COVID-19 Coronavirus Relief Funds (CARES Act) | 21.019 | 108-2020 | 310,149 | - |
| Total Program | | | <u>310,149</u> | - |
| Emergency Rental Assistance Program: COVID 19-Emergency Rental Assistance (ERA1) | 21.023 | N/A | 23,011,864 | - |
| Total Program | | | <u>23,011,864</u> | - |

(Continued on next page)

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2021**

| <u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u> | <u>CFDA NUMBER</u> | <u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u> | <u>TOTAL EXPENDITURES</u> | <u>PASSED THROUGH TO SUBRECIPIENTS</u> |
|---|--------------------|--|---------------------------|--|
| <i>Department of the Treasury Programs (continued)</i> | | | | |
| Emergency Rental Assistance Program: | | | | |
| COVID 19-Emergency Rental Assistance (ERA2) | 21.023 | N/A | 189,375 | - |
| Total Program | | | <u>189,375</u> | <u>-</u> |
| Coronavirus State and Local Fiscal Recovery Funds: | | | | |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | 21.027 | N/A | 3,132,016 | - |
| Total Program | | | <u>3,132,016</u> | <u>-</u> |
| Pass-Through Florida Department of Transportation: | | | | |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds (ARPA Grant) | 21.027 | G1Z82 | 14,370,964 | - |
| Total Program | | | <u>14,370,964</u> | <u>-</u> |
| <i>Total Department of the Treasury Programs</i> | | | <u>146,064,508</u> | <u>-</u> |
| <i>Institute of Museum and Library Services</i> | | | | |
| Pass-Through Florida Department of State: | | | | |
| Grants to States: | | | | |
| Library Services and Technology Act Grant for Project Welcome | 45.310 | 20-LSTA-B-02 | 50,701 | - |
| COVID-19 Library Services and Technology Act Grant for Innovation | 45.310 | 20-CARES-01 | 54,485 | - |
| <i>Total Institute of Museum and Library Services</i> | | | <u>105,186</u> | <u>-</u> |
| <i>National Science Foundation</i> | | | | |
| Pass-Through Space Science Institute (SSI): | | | | |
| Education and Human Resources | | | | |
| Project Build: Building Using an Interactive Learning Design-Year 4 | 47.076 | 1657593/0000782 | 915 | - |
| <i>Total National Science Foundation</i> | | | <u>915</u> | <u>-</u> |
| <i>Environmental Protection Agency Programs</i> | | | | |
| Air Pollution Control Program Support : | | | | |
| EPA 105 Air Pollution Control | 66.001 | A-00402620 | 366,697 | - |
| Total Program | | | <u>366,697</u> | <u>-</u> |
| Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act Programs: | | | | |
| Particulate Matter 2.5 Ambient Air Monitoring Network | 66.034 | PM-01D04920 | 119,347 | - |
| Total Program | | | <u>119,347</u> | <u>-</u> |
| <i>Total Environmental Protection Agency Programs</i> | | | <u>486,044</u> | <u>-</u> |
| <i>U.S. Election Assistance Commission Programs</i> | | | | |
| Help America Vote Act (HAVA) Election Security Programs: | | | | |
| Pass through Florida Department of State, Divisions of Elections: | | | | |
| HAVA- Election Security Grant | 90.404 | MOA 2021-001 | 50,000 | - |
| Total Program | | | <u>50,000</u> | <u>-</u> |
| <i>Total U.S. Election Assistance Commission Programs</i> | | | <u>50,000</u> | <u>-</u> |
| <i>Department of Health and Human Services Programs</i> | | | | |
| National Family Care Giver Support, Title III E, Part E: | | | | |
| Pass-Through Areawide Council on Aging of Broward County Inc.: | | | | |
| Title III E Support Services | 93.052 | JA120-15-2020 | 3,692 | - |
| Title III E Support Services | 93.052 | JA121-15-2021 | 13,493 | - |
| Total Program | | | <u>17,185</u> | <u>-</u> |
| Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) Programs: | | | | |
| One Community Partnership Expansion Project - OCP 3 | 93.104 | 5H79SM082386-02 | 1,004,525 | 800,735 |
| Total Program | | | <u>1,004,525</u> | <u>800,735</u> |

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2021**

| <u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u> | <u>CFDA NUMBER</u> | <u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u> | <u>TOTAL EXPENDITURES</u> | <u>PASSED THROUGH TO SUBRECIPIENTS</u> |
|--|--------------------|--|---------------------------|--|
| <i>Department of Health and Human Services Programs (continued)</i> | | | | |
| Injury Prevention and Control Research and State and Community Based Programs: | | | | |
| Injury Prevention and Control | 93.136 | BW753 | 302,943 | - |
| Sub Total Direct Programs | | | <u>1,324,653</u> | <u>800,735</u> |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance: | | | | |
| Drug Court Expansion | 93.243 | 6H79SP080310-01MM002 | 459,490 | - |
| One Community Partnership Expansion Project - OCP 3 | 93.243 | 1H79SM082386-01 | - | 283,699 |
| Total Program | | | <u>459,490</u> | <u>283,699</u> |
| <i>Temporary Assistance For Needy Families:</i> | | | | |
| Pass-Through Florida Department of Children and Families: | | | | |
| Child Protective Investigations | 93.558 | JJZ04 | 3,101,407 | - |
| Pass-Through Broward Behavioral Health Coalition: | | | | |
| Substance Abuse FY 2019-20 | 93.558 | 34346-20 | 221,090 | - |
| Substance Abuse FY 2020-21 | 93.558 | 34346-20 | 76,777 | - |
| Total Temporary Assistance For Needy Families | | | <u>3,399,274</u> | <u>-</u> |
| Low-Income Home Energy Assistance: | | | | |
| Pass-Through Florida Department of Economic Opportunity: | | | | |
| Low Income Home Energy Assistance Program | 93.568 | 17EA-0F-11-16-01-004 | 44,111 | - |
| Low Income Home Energy Assistance Program | 93.568 | 17EA-0F-11-16-01-004 | 4,396,685 | - |
| Low Income Home Energy Assistance Program (Umbrella Agreement) | 93.568 | E1993 | 810,412 | - |
| COVID-19 Low Income Home Energy Assistance Program-(CARES Act) | 93.568 | 17EA-0F-11-16-01-004 | 3,546,511 | - |
| Total Program | | | <u>8,797,719</u> | <u>-</u> |
| Community Services Block Grant : | | | | |
| Pass-Through Florida Department of Economic Opportunity | | | | |
| Community Services Block Grant | 93.569 | 17SB-OD-11-16-01-103 | 801 | - |
| Community Services Block Grant | 93.569 | 17SB-OD-11-16-01-103 | 596,856 | - |
| Community Services Block Grant (Umbrella Agreement) | 93.569 | E1993 | 776,548 | - |
| COVID-19 Community Services Block Grant-CARES Act | 93.569 | 17SB-OD-11-16-01-103 | 274,218 | - |
| Total Program | | | <u>1,648,423</u> | <u>-</u> |
| <i>Child Care and Development Fund (CCDF) Cluster</i> | | | | |
| Child Care and Development Block Grant: | | | | |
| Pass-Through Florida Department of Children and Families: | | | | |
| Child Care Licensing and Enforcement – FY19-20 | 93.575 | JC206 | 220,033 | - |
| Child Care Licensing and Enforcement – FY20-21 | 93.575 | JC206 | 73,344 | - |
| Total Child Care and Development Fund (CCDF) Cluster | | | <u>293,377</u> | <u>-</u> |
| Assets for Independence Demonstration: | | | | |
| Assets for Independence 2016-2021 | 93.602 | 90EI0972 | 17,174 | 7,114 |
| Total Program | | | <u>17,174</u> | <u>7,114</u> |
| Social Services Block Grant: | | | | |
| Pass-Through Florida Department of Children and Families | | | | |
| Foster Care Title IV-E Foster Care FY 20-21 | 93.658 | JJZ04 | 330,785 | - |
| Total Program | | | <u>330,785</u> | <u>-</u> |
| Social Services Block Grant: | | | | |
| Pass-Through Florida Department of Children and Families: | | | | |
| Child Protective Investigations | 93.667 | JJZ04 | 2,329,184 | - |
| Child Care Licensing and Enforcement FY 2019-20 | 93.667 | JC206 | 44,546 | - |
| Child Care Licensing and Enforcement FY 2020-21 | 93.667 | JC206 | 14,849 | - |
| Total Program | | | <u>2,388,579</u> | <u>-</u> |

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2021**

| <u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u> | <u>CFDA NUMBER</u> | <u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u> | <u>TOTAL EXPENDITURES</u> | <u>PASSED THROUGH TO SUBRECIPIENTS</u> |
|--|--------------------|--|---------------------------|--|
| <i>Department of Health and Human Services Programs (continued)</i> | | | | |
| Pass-Through Florida Department of Health: | | | | |
| Social Services Block Grant FY20-21 | 93.667 | CP110 | 605,593 | - |
| Social Services Block Grant FY21-22 | 93.667 | CP110 | <u>120,540</u> | <u>-</u> |
| Total Program | | | <u>726,133</u> | <u>-</u> |
| Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B: | | | | |
| Ryan White Ending the HIV Epidemic | 93.686 | UT8HA33923-01-00 | 125,770 | 18,976 |
| Ryan White Ending the HIV Epidemic | 93.686 | UT8HA33923-02-01 | <u>330,386</u> | <u>179,728</u> |
| Total Program | | | <u>456,156</u> | <u>198,704</u> |
| Social Services Block Grant: | | | | |
| Pass-Through Florida Department of Children and Families Medical Assistance Program | 93.778 | JJZ04 | <u>15,410</u> | <u>-</u> |
| Total Program | | | <u>15,410</u> | <u>-</u> |
| Opioid State Targeted Response: | | | | |
| Pass-Through Broward Behavioral Health Coalition Behavioral Health and Substance Abuse | 93.788 | 34346-20 | 702,580 | - |
| Behavioral Health and Substance Abuse | 93.788 | 34346-20 | <u>103,402</u> | <u>-</u> |
| Total Program | | | <u>805,982</u> | <u>-</u> |
| Opioid State Targeted Response: | | | | |
| Pass-Through Florida Alcohol and Drug Abuse Association, Inc. FADAA - DCF FY 2020 | 93.788 | Agreement | 68,696 | - |
| FADAA - DCF FY 2021 | 93.788 | Agreement | <u>18,744</u> | <u>-</u> |
| Total Program | | | <u>87,440</u> | <u>-</u> |
| HIV Emergency Relief: | | | | |
| Ryan White HIV Emergency Relief Grant 20/21 | 93.914 | H89HA00002-30 | 8,005,091 | 9,219,308 |
| Ryan White HIV Emergency Relief Grant 21/22 | 93.914 | H89HA00002-31 | 9,119,896 | 6,421,721 |
| COVID-19 Ryan White HIV/AIDS Program Part A-COVID-19 Response | 93.914 | H9AHA36911-01-00 | <u>500,412</u> | <u>540,205</u> |
| Total Program | | | <u>17,625,399</u> | <u>16,181,234</u> |
| Pass-Through Florida Department of Health: | | | | |
| HIV - Substance Abuse Grant - FY20 | 93.917 | BW703 R3 | 89,074 | - |
| HIV - Substance Abuse Grant - FY20 | 93.917 | BW703 R3 | <u>13,860</u> | <u>-</u> |
| Total Program | | | <u>102,934</u> | <u>-</u> |
| Block Grants for Community Mental Health Services: | | | | |
| Pass-Through Broward Behavioral Health Coalition: | | | | |
| Block Grants for Community Mental Health Services | 93.958 | 34352-20 | 108,347 | - |
| Behavioral Health and Substance Abuse Grant | 93.958 | 34345-20 | 46,496 | - |
| Behavioral Health and Substance Abuse Grant | 93.958 | 34345-20 | <u>11,681</u> | <u>-</u> |
| Total Program | | | <u>166,524</u> | <u>-</u> |
| Pass-Through Broward Behavioral Health Coalition: | | | | |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | 34352-20 | 952,357 | - |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | 34346-20 | <u>911,638</u> | <u>-</u> |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | 34346-20 | <u>283,970</u> | <u>-</u> |
| Total Program | | | <u>2,147,965</u> | <u>-</u> |
| Block Grants for Prevention and Treatment of Substance Abuse: | | | | |
| Pass-Through Florida Alcohol and Drug Abuse Association, Inc.: | | | | |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | Agreement | 24,173 | - |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | Agreement | <u>7,207</u> | <u>-</u> |
| Total Program | | | <u>31,380</u> | <u>-</u> |
| Total Department of Health and Human Services | | | <u>40,824,797</u> | <u>17,471,486</u> |

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2021**

| <u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u> | <u>CFDA NUMBER</u> | <u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u> | <u>TOTAL EXPENDITURES</u> | <u>PASSED THROUGH TO SUBRECIPIENTS</u> |
|--|--------------------|--|---------------------------|--|
| Executive Office of the President - ONDCP | | | | |
| High Intensity Drug Trafficking Area Programs | | | | |
| HIDTA - Broward County Drug Task Force 2019 | 95.001 | G19MI0003A | 169,911 | - |
| HIDTA - Broward County Drug Task Force 2020 | 95.001 | G20MI0003A | 298,421 | - |
| HIDTA - Broward County Drug Task Force 2021 | 95.001 | G21MI0003A | 154,963 | - |
| Total Executive Office of the President - ONDCP | | | <u>623,295</u> | <u>-</u> |
| Department of Homeland Security | | | | |
| Emergency Food and Shelter National Board Program | | | | |
| Emergency Food and Shelter Program Phase 37 | 97.024 | N/A | 79,674 | - |
| Emergency Food and Shelter Program Phase 38 | 97.024 | N/A | 99,673 | - |
| COVID-19 Emergency Food and Shelter Program Phase (CARES Act) | 97.024 | N/A | 133,117 | - |
| Total Program | | | <u>312,464</u> | <u>-</u> |
| Disaster Grants-Public Assistance-Presidentially Declared Disaster Programs | | | | |
| COVID-19 | 97.036 | Z1775 | 15,589 | - |
| Hurricane Dorian Broward Sheriff's Office | 97.036 | Z1655 | 12,101 | - |
| Hurricane Dorian | 97.036 | Z1653 | 127,299 | - |
| Hurricane Irma | 97.036 | Z00474 | 4,780,637 | - |
| Total Program | | | <u>4,935,626</u> | <u>-</u> |
| Emergency Management Performance Grant: | | | | |
| Pass-Through Florida Division of Emergency Management: | | | | |
| Emergency Management Performance Grant (EMPG FY21) | 97.042 | G0156 | 266,534 | - |
| Emergency Management Performance Grant (EMPG FY22) | 97.042 | G0276 | 71,091 | - |
| Total Program | | | <u>337,625</u> | <u>-</u> |
| Assistance to Firefighters Grant: | | | | |
| 2018 S.A.F.E.R | 97.044 | EMW-2018-FO-05623 | 110,609 | - |
| Total Program | | | <u>110,609</u> | <u>-</u> |
| Port Security Grant: | | | | |
| 2018 Port Security Grant | 97.056 | EMW-2018-PU-00283-S01 | 504,540 | - |
| 2019 Port Security Grant | 97.056 | EMW-2019-PU-00188 | 804,359 | - |
| 2020 Port Security Grant | 97.056 | EMW-2020-PU-00267-S01 | 10,144 | - |
| Port Security Grant Program -FY2018 | 97.056 | EMW-2018-PU-00335 | 43,902 | - |
| Port Security Grant Program -FY2019 | 97.056 | EMW-2019-PU-00380 | 596,608 | - |
| Total Program | | | <u>1,959,553</u> | <u>-</u> |
| Pass-Through Florida Division of Emergency Management: | | | | |
| Pass-Through City of Miami: | | | | |
| Homeland Security Grant Program | | | | |
| 2018 State Homeland Security - Fire Rescue | 97.067 | 19-DS-01-11-16-23-220 | 825 | - |
| 2018 Operation Stonegarden - Issue 44 | 97.067 | EMW-2019-SS-00049; R0075 | 199,891 | - |
| 2018 State Homeland Security - Fire Rescue | 97.067 | EMW-2020-SS-0035-S01 | 113,784 | - |
| 2019 Operation Stonegarden - Issue 48 | 97.067 | R0076 | 98,151 | - |
| 2019 State Homeland Security Grant Program - LE | 97.067 | R0087 | 67,990 | - |
| 2019 Operation Stonegarden - Issue 48 | 97.067 | R0088 | 87,297 | - |
| 2019 State Homeland Security Grant Program - LE | 97.067 | R0167 | 599,765 | - |
| 2019 State Homeland Security Grant Program - LE | 97.067 | R0223 | 103,918 | - |
| Homeland Security Grant Program | 97.067 | R0075 | 78,488 | - |
| Homeland Security Grant Program | 97.067 | R0232 | 3,113 | - |
| Subtotal Indirect Program | | | <u>1,353,222</u> | <u>-</u> |
| Homeland Security Grant: | | | | |
| Rail and Transit Security Grant Program: | | | | |
| Transit Security Grant Program | 97.075 | EMW-2018-RA-00021-S01 | 56,225 | - |
| Transit Security Grant Program | 97.075 | EMW-2017-RA-00046 | 595,775 | - |
| Subtotal Direct Program | | | <u>652,000</u> | <u>-</u> |
| Total Program | | | <u>2,005,222</u> | <u>-</u> |

(Continued on next page)

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2021**

| <u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u> | <u>CFDA NUMBER</u> | <u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u> | <u>TOTAL EXPENDITURES</u> | <u>PASSED THROUGH TO SUBRECIPIENTS</u> |
|--|------------------------|--|-------------------------------|--|
| <i>Department of Homeland Security (continued)</i> | | | | |
| Homeland Security Bio Watch: | | | | |
| Bio Watch Program Field Operations and Sample Collection Activities | 97.091 | 06OHBIO00013-15-00 | 194,900 | - |
| Bio Watch Program Field Operations and Sample Collection Activities | 97.091 | 06OHBIO00013-16-00 | <u>129,135</u> | <u>-</u> |
| Total Program | | | <u>324,035</u> | <u>-</u> |
| Total Department of Homeland Security Programs | | | <u>9,985,134</u> | <u>-</u> |
| | | | | |
| Total Expenditures of Federal Awards | | | <u>\$ 378,905,592</u> | <u>\$ 26,953,108</u> |

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2021**

| <u>State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title</u> | <u>CFSA NUMBER</u> | <u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u> | <u>TOTAL EXPENDITURES</u> | <u>PASSED- THROUGH TO SUBRECIPIENTS</u> |
|--|------------------------|--|-------------------------------|---|
| <i>Florida State Courts System, Office of the State Court Administrator</i> | | | | |
| Post-Adjudicatory Drug Court Program: | | | | |
| Adult Drug Court Expansion Project | 22.021 | 1700640 | \$ 583,775 | \$ - |
| Total Program | | | <u>583,775</u> | <u>-</u> |
| Florida Alcohol and Drug Abuse Association: | | | | |
| Naltrexone Program A FY19-20 | 22.022 | Agreement | 173,268 | - |
| Naltrexone Program A FY20-21 | 22.022 | Agreement | 40,876 | - |
| Naltrexone Program B FY19-20 | 22.022 | Agreement | 58,105 | - |
| Naltrexone Program B FY20-21 | 22.022 | Agreement | 18,682 | - |
| Naltrexone Program B FY20-22 | 22.022 | Agreement | 5,496 | - |
| Total Program | | | <u>296,427</u> | <u>-</u> |
| <i>Total Florida State Courts System, Office of the State Court Administrator</i> | | | <u>880,202</u> | <u>-</u> |
| <i>Executive Office of the Governor</i> | | | | |
| Emergency Management Program: | | | | |
| Emergency Management Preparedness and Assistance Grant FY21 | 31.063 | A0108 | 78,448 | - |
| Emergency Management Preparedness and Assistance Grant FY21 | 31.063 | A0191 | 27,321 | - |
| Total Program | | | <u>105,769</u> | <u>-</u> |
| Emergency Management Projects: | | | | |
| Hazardous Material Assistance Grant 21 | 31.067 | T0076 | 26,712 | - |
| Total Program | | | <u>26,712</u> | <u>-</u> |
| <i>Total Executive Office of the Governor</i> | | | <u>132,481</u> | <u>-</u> |
| <i>Florida Department of Environmental Protection</i> | | | | |
| Delegated Title V Air Pollution Control Activities: | | | | |
| Title V Funding for Air Pollution Control | 37.043 | TV013 | 23,964 | - |
| Title V Funding for Air Pollution Control | 37.043 | TV019 | 6,963 | - |
| Total Program | | | <u>30,927</u> | <u>-</u> |
| Alternative Water Supply: | | | | |
| Pass-Through South Florida Water Management District | | | | |
| Conservation Pays High Efficiency Toilet Rebate Program | 37.100 | 4600004153 | 100,000 | - |
| NatureScope Residential Irrigation Rebate Program | 37.100 | 4600004152 | 59,731 | - |
| Water Policy and Ecosystem Restoration-High Efficiency Toilet Replacement Credit Program | 37.100 | 4600004364 | 8,080 | - |
| Water Policy and Ecosystem Restoration- Alternative Water Supplies | 37.100 | 4600004141 | 3,000,000 | - |
| Total Program | | | <u>3,167,811</u> | <u>-</u> |
| <i>Total Florida Department of Environmental Protection</i> | | | <u>3,198,738</u> | <u>-</u> |
| <i>Florida Housing Finance Corporation</i> | | | | |
| State Housing Initiatives Partnership Program (SHIP): | | | | |
| State Housing Initiatives Partnership (SHIP) | 40.901 | N/A | 5,472 | - |
| State Housing Initiatives Partnership (SHIP) | 40.901 | N/A | 512,266 | - |
| State Housing Initiatives Partnership (SHIP) | 40.901 | N/A | 73,876 | - |
| Subtotal Direct Program | | | <u>591,614</u> | <u>-</u> |
| Pass-Through City of Coconut Creek: | | | | |
| State Housing Initiatives Partnership (SHIP) | 40.901 | N/A | 133,196 | - |
| State Housing Initiatives Partnership (SHIP) | 40.901 | N/A | 50,080 | - |
| State Housing Initiatives Partnership (SHIP) | 41.901 | N/A | 1,792 | - |
| Subtotal Indirect Program | | | <u>185,068</u> | <u>-</u> |
| <i>Total Florida Housing Finance Corporation</i> | | | <u>776,682</u> | <u>-</u> |
| <i>Florida Department of Legal Affairs and Attorney General</i> | | | | |
| Florida Council Against Sexual Violence: | | | | |
| Pass-Through Florida Council Against Sexual Violence: | | | | |
| Sexual Battery Recovery Services 20/21 | 41.010 | 20OAG27 | 18,763 | - |
| Sexual Battery Recovery Services 21/22 | 41.010 | 21OAG27 | 4,773 | - |
| Total Program | | | <u>23,536</u> | <u>-</u> |

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2021

| <u>State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title</u> | <u>CFSA NUMBER</u> | <u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u> | <u>TOTAL EXPENDITURES</u> | <u>PASSED- THROUGH TO SUBRECIPIENTS</u> |
|--|------------------------|--|-------------------------------|---|
| Florida Department of Legal Affairs and Attorney General (continued) | | | | |
| Florida Network of Children Advocacy Centers: | | | | |
| Grant in Aid 20-21 | 41.031 | 20/21-GR-CAC26 | 221,988 | - |
| Grant in Aid 21-22 | 41.031 | 21/22-GR-CAC26 | 72,806 | - |
| Total Program | | | <u>294,794</u> | <u>-</u> |
| Nancy J. Cotterman Center Crime Intervention Programs : | | | | |
| Anti-Human Trafficking Family Advocate | 41.032 | K05015 | 154,835 | - |
| Anti-Human Trafficking Family Advocate | 41.032 | K05175 | 43,159 | - |
| Total Program | | | <u>197,994</u> | <u>-</u> |
| Total Florida Department of Legal Affairs and Attorney General | | | <u>516,324</u> | <u>-</u> |
| Florida Department of Agriculture and Consumer Services | | | | |
| Mosquito Control: | | | | |
| Mosquito Control | 42.003 | 27308 | 50,688 | - |
| Total Program | | | <u>50,688</u> | <u>-</u> |
| Total Florida Department of Agriculture and Consumer Services | | | <u>50,688</u> | <u>-</u> |
| Florida Department of State | | | | |
| State Aid to Libraries: | | | | |
| State Aid to Libraries | 45.030 | 21-ST-02 | 1,082,025 | - |
| Total Program | | | <u>1,082,025</u> | <u>-</u> |
| State Aid to Cultural Affairs: | | | | |
| General Program Support-LAA | 45.061 | 21.C.PS.500.250 | 35,139 | - |
| General Program Operating Support-LAA | 45.061 | 22.C.PS.500.580 | 19,823 | - |
| Total Program | | | <u>54,962</u> | <u>-</u> |
| Total Florida Department of State | | | <u>1,136,987</u> | <u>-</u> |
| Florida Department of Transportation | | | | |
| Commission for the Transportation Disadvantaged (CTD) | | | | |
| Trip and Equipment Grant Program | | | | |
| Florida Commission for the Transportation Disadvantaged Trip and Equipment | 55.001 | G1N09 | 2,410,841 | - |
| Florida Commission for the Transportation Disadvantaged Trip and Equipment | 55.001 | G1X54 | 1,056,348 | - |
| Total Program | | | <u>3,467,189</u> | <u>-</u> |
| Aviation Grant Programs: | | | | |
| FDOT HWO Security Enhancements | 55.004 | ARC74 | 320,765 | - |
| FDOT FLL Airport Master Plan & ALP | 55.004 | G0329 | 16,125 | - |
| FDOT HWO Master Plan | 55.004 | GO330 | 4,531 | - |
| FDOT Airport Access Roadway System | 55.004 | GO012 | 1,020,865 | - |
| HWO Runway 10R-28L Safety Enhancements | 55.004 | GOV90 | 10,281 | - |
| FDOT FLL Rehab N. Runway 10L-28R Taxiway Paving | 55.004 | GOV91 | 119,319 | - |
| FDOT Gate Expansion | 55.004 | GOZ37 | 5,738,712 | - |
| HWO Security Enhancements II- Access Control & CCTV | 55.004 | G1236 | 59,447 | - |
| HWO Dual Taxi Lane Access To Taxiway L (Design) | 55.004 | G1286 | 3,368 | - |
| FLL Loading Bridges | 55.004 | G1I31 | 290,927 | - |
| CCTV System And Assoc. Lighting (FLL) | 55.004 | GIJ78 | 123 | - |
| Total Program | | | <u>7,584,464</u> | <u>-</u> |
| Seaport Grant Programs: | | | | |
| Southport Turning Notch Expansion and Infrastructure Improv. | 55.005 | G1I00 | 3,639,934 | - |
| Dredging and Widening project | 55.005 | G1761 | 1,408,372 | - |
| Super-Post Panamax Cranes | 55.005 | G0S41 | 3,811,000 | - |
| Total Program | | | <u>8,859,306</u> | <u>-</u> |

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2021**

| <u>State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title</u> | <u>CFSA NUMBER</u> | <u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u> | <u>TOTAL EXPENDITURES</u> | <u>PASSED- THROUGH TO SUBRECIPIENTS</u> |
|--|------------------------|--|-------------------------------|---|
| Florida Department of Transportation (continued) | | | | |
| Commuter Assistance Program /Ride Share Grants: | | | | |
| I-95 Express Service | 55.007 | G0E36 | 1,906,389 | - |
| I-95 Express Service-Park and Ride Leases | 55.007 | G1230 | 32,187 | - |
| I-95 Express Service Capital Purchase | 55.007 | G1H10 | 1,222,400 | - |
| I-95 Park and Ride Lease | 55.007 | G1H09 | <u>101,200</u> | <u>-</u> |
| Total Program | | | <u>3,262,176</u> | <u>-</u> |
| County Incentive Grant Program: | | | | |
| CIGP - Wiles Road Riverside Drive to Rock Island Road | 55.008 | G-0D28 | 28,072 | - |
| CIGP - Wiles Road from University Drive to Riverside Drive | 55.008 | G-0O28 | 65,373 | - |
| CIGP - SR-817 University Drive ad Sheridan Street | 55.008 | G-1H70 | 54,532 | - |
| CIGP - Wiles Road from University Drive to Riverside Drive (Construction) | 55.008 | G-1931 | <u>517,214</u> | <u>-</u> |
| Total Program | | | <u>665,191</u> | <u>-</u> |
| Public Transit Block Grant Program: | | | | |
| Transit Block Grant | 55.010 | G1V54 | <u>10,469,125</u> | <u>-</u> |
| Total Program | | | <u>10,469,125</u> | <u>-</u> |
| Public Transit Service Development Program: | | | | |
| I-595 Express Bus Service | 55.012 | 423976-4-84-01/G0389 | <u>121,333</u> | <u>-</u> |
| Total Program | | | <u>121,333</u> | <u>-</u> |
| Transit Corridor Development Program: | | | | |
| I-95 Express Operations and Maintenance | 55.013 | G0361 | 223,082 | - |
| I-595 Express Operations and Maintenance | 55.013 | G1C81 | 2,145,602 | - |
| I-95 Express Operations and Maintenance | 55.013 | G1C38 | <u>2,520,596</u> | <u>-</u> |
| Total Program | | | <u>4,889,280</u> | <u>-</u> |
| Transportation Regional Incentive Program: | | | | |
| High Capacity Passenger Buses | 55.026 | G1H07 | <u>1,600,000</u> | <u>-</u> |
| Total Program | | | <u>1,600,000</u> | <u>-</u> |
| Total Florida Department of Transportation | | | <u>40,918,064</u> | <u>-</u> |
| Florida Department of Children and Families | | | | |
| Homeless Challenge Grant: | | | | |
| Challenge Grant FY20-21 | 60.014 | JP003 | 91,340 | 91,340 |
| Challenge Grant FY21-22 | 60.014 | JP003 | <u>27,441</u> | <u>18,293</u> |
| Total Program | | | <u>118,781</u> | <u>109,633</u> |
| Homeless Grants-in-Aid: | | | | |
| Unified Homeless FY20-21 | 60.021 | JP003 | 80,433 | - |
| Unified Homeless FY21-22 | 60.021 | JP003 | <u>24,527</u> | <u>-</u> |
| Total Program | | | <u>104,960</u> | <u>-</u> |
| Criminal Justice, Mental Health and Substance Abuse Reinvestment Grant Program: | | | | |
| Pass-Through Broward Behavioral Health Coalition, Inc.: | | | | |
| Criminal Justice, Mental Health and Substance Abuse Reinvestment Grant Program | 60.115 | 20178-20 | <u>100,000</u> | <u>-</u> |
| Total Program | | | <u>100,000</u> | <u>-</u> |
| Florida Network Children's Advocacy Center: | | | | |
| Pass-Through Florida Network of Child Advocacy Centers: | | | | |
| Grants and Donations Trust Fund | 60.124 | 20-21-DCF-CAC-26 | <u>9,761</u> | <u>-</u> |
| Total Program | | | <u>9,761</u> | <u>-</u> |
| Total Florida Department of Children and Families | | | <u>333,502</u> | <u>109,633</u> |
| Florida Department of Health | | | | |
| County Grant Awards: | | | | |
| Emergency Medical Services County Grant 20-21 | 64.003 | M9060 | <u>25,725</u> | <u>-</u> |
| Total Program | | | <u>25,725</u> | <u>-</u> |

(Continued on next page)

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2021**

| <u>State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title</u> | <u>CFSA NUMBER</u> | <u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u> | <u>TOTAL EXPENDITURES</u> | <u>PASSED- THROUGH TO SUBRECIPIENTS</u> |
|--|------------------------|--|-------------------------------|---|
| Florida Department of Health (continued) | | | | |
| County Grant Awards: | | | | |
| Emergency Medical Services County Grant 20-21 | 64.005 | C9006 | 117,896 | - |
| Total Program | | | <u>117,896</u> | <u>-</u> |
| Medical Services for Abused and Neglected Children: | | | | |
| Child Protection Team - 20-21 | 64.006 | CP110 | 508,740 | - |
| Child Protection Team - 21-22 | 64.006 | CP110 | 241,080 | - |
| Total Program | | | <u>749,820</u> | <u>-</u> |
| Rape Crisis Program Trust Fund - Sexual Battery Victims' Access To Services Act: | | | | |
| Pass-Through Florida Council Against Sexual Violence: | | | | |
| Rape Crisis Program 20-21 | 64.061 | 16TFGR27 | 55,436 | - |
| Rape Crisis Program 21-22 | 64.061 | 16TFGR27 | 18,522 | - |
| Total Program | | | <u>73,958</u> | <u>-</u> |
| Rape Crisis Center: | | | | |
| Pass-Through Florida Council Against Sexual Violence: | | | | |
| General Revenue 20-21 | 64.069 | 16TFGR27 | 93,805 | - |
| General Revenue 21-22 | 64.069 | 16TFGR27 | 31,269 | - |
| Total Program | | | <u>125,074</u> | <u>-</u> |
| Total Florida Department of Health | | | <u>1,092,473</u> | <u>-</u> |
| Florida Department of Elder Affairs | | | | |
| Home Care for the Elderly: | | | | |
| Pass-Through Area-Wide Council on Aging of Broward County: | | | | |
| Home Care for the Elderly | 65.001 | JH120-15-2021 | 135,629 | - |
| Home Care for the Elderly | 65.001 | JH021-15-2022 | 45,369 | - |
| Total Program | | | <u>180,998</u> | <u>-</u> |
| Alzheimer's Respite Services: | | | | |
| Pass-Through Area-Wide Council on Aging of Broward County: | | | | |
| Alzheimer's Disease Initiative | 65.004 | JZ120-15-2021 | 615,641 | - |
| Alzheimer's Disease Initiative | 65.004 | JZ021-15-2022 | 222,688 | - |
| Total Program | | | <u>838,329</u> | <u>-</u> |
| Community Care for the Elderly: | | | | |
| Pass-Through Area-Wide Council on Aging of Broward County: | | | | |
| Community Care for the Elderly | 65.010 | JC120-15-2021 | 4,461,398 | - |
| Community Care for the Elderly | 65.010 | JC021-15-2022 | 1,597,729 | - |
| Total Program | | | <u>6,059,127</u> | <u>-</u> |
| Total Florida Department of Elder Affairs | | | <u>7,078,454</u> | <u>-</u> |
| Florida Department of Law Enforcement | | | | |
| Statewide Criminal Analysis Laboratory System: | | | | |
| 2018-2019 Statewide Crime Lab | 71.002 | 2021-SFA-CL-06-9B-001 | 504,828 | - |
| Total Statewide Criminal Analysis Laboratory System | | | <u>504,828</u> | <u>-</u> |
| Victim or Witness Assistance Program: | | | | |
| Victim or Witness Assistance | 71.006 | | 9,937 | - |
| Total Victim or Witness Assistance | | | <u>9,937</u> | <u>-</u> |
| Florida Department of Law Enforcement (continued) | | | | |
| Assistance with Investigative Operations: | | | | |
| Electronic Surveillance Support Team Task Force | 71.010 | Z4012 | 1,201 | - |
| Electronic Surveillance Support Team Task Force | 71.010 | 2021-SFA-ESST-06-6H-005 | 26,205 | - |
| Total Assistance with Investigative Operations | | | <u>27,406</u> | <u>-</u> |
| Total Florida Department of Law Enforcement | | | <u>542,171</u> | <u>-</u> |

(Continued on next page)

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2021**

| <u>State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title</u> | <u>CFSA NUMBER</u> | <u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u> | <u>TOTAL EXPENDITURES</u> | <u>PASSED- THROUGH TO SUBRECIPIENTS</u> |
|---|------------------------|--|-------------------------------|---|
| <i>Florida Department of Revenue</i> | | | | |
| Facilities for New Professional Sports, Retained Professional Sports, or Retained Spring Training Franchise: Sales Tax Rebate for Arena | 73.016 | N/A | <u>2,000.004</u> | <u>-</u> |
| Total Program | | | <u>2,000.004</u> | <u>-</u> |
| <i>Total Florida Department of Revenue</i> | | | <u>2,000.004</u> | <u>-</u> |
| <i>Florida Department of Highway Safety and Motor Vehicles</i> | | | | |
| Child Abuse Prevention and Intervention License Plate Project: Pass-Through Florida Network for Children's Advocacy Centers, Inc.: Child Advocacy Trust Fund | 76.067 | 20-21-LPVC-CAC-26 | <u>4,838</u> | <u>-</u> |
| Total Program | | | <u>4,838</u> | <u>-</u> |
| Florida Network of Children's Advocacy Center Voluntary Contribution: Pass-Through Florida Network for Children's Advocacy Centers, Inc.: Stop Child Abuse License Plate & Voluntary Contribution Program | 76.123 | 20-21-LPVC-CAC-26 | <u>889</u> | <u>-</u> |
| Total Program | | | <u>889</u> | <u>-</u> |
| <i>Total Florida Department of Highway Safety and Motor Vehicles</i> | | | <u>5,727</u> | <u>-</u> |
| <i>Florida Department of Juvenile Justice</i> | | | | |
| Delinquency Prevention: Civil Citation Assessment | 80.029 | 10668 | 171,255 | - |
| Civil Citation Assessment | 80.029 | 10668 | <u>60,675</u> | <u>-</u> |
| Total Program | | | <u>231,930</u> | <u>-</u> |
| <i>Total Florida Department of Juvenile Justice</i> | | | <u>231,930</u> | <u>-</u> |
| <i>Total Expenditures of State Financial Assistance</i> | | | <u>\$ 58,894,427</u> | <u>\$ 109,633</u> |

BROWARD COUNTY, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2021

NOTE 1 – GENERAL

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the “Schedule”) included herein represents the federal and state-initiated grant activity of Broward County, Florida (the “County”), recorded by the County during the fiscal year ended September 30, 2021. For purposes of this Schedule, federal awards and state financial assistance include both federal and state assistance received directly from a federal or state agency, respectively, as well as federal or state funds received indirectly by the County from non-federal or non-state organizations. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The Schedule of Expenditures of Federal Awards has been prepared in accordance with the Uniform Guidance and presents the Federal awards expended by Broward County. The Single Audit Act Amendments of 1996 (Public Law 104-156) and the Uniform Guidance in subpart F define Federal awards as Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. Federal financial assistance is defined as assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, or other assistance. The information in this Schedule is presented in accordance with the requirements of the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: (“Uniform Guidance”); Chapter 69I-5, Schedule of Expenditures of State Financial Assistance, Rules of the Department of Financial Services; and Chapter 10.550, Rules of the Auditor General. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements of the County.

Basis of Accounting

The expenditures in the accompanying Schedule are presented using the modified accrual basis of accounting, except for the pass-through to subrecipients, which is presented using the cash basis of accounting. Under the modified accrual basis of accounting, expenditures are recognized when the County becomes obligated for a payment as a result of the receipt of the related goods or services.

NOTE 3 – ASSISTANCE LISTING (CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA))

The program titles and CFDA numbers were obtained from the federal or pass-through grantor of the 2021 Catalog of Federal Domestic Assistance. If no CFDA number had been assigned to a program, the two-digit federal agency identifier and the federal contract number were used. When there was no federal contract number the, the word “Agreement” was used.

NOTE 4 – CATALOG OF STATE FINANCIAL ASSISTANCE (CSFA) NUMBER

The program titles and CSFA numbers were obtained from the State of Florida or pass-through grantor of the 2021 Catalog of State Financial Assistance. If no CSFA number had been assigned to a program, the two-digit state agency identifier and the state contract number were used. When there was no state contract number the word “Agreement” was used.

BROWARD COUNTY, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2021

NOTE 5 – CONTINGENCIES

Grant monies received and disbursed by the County are for specific purposes and are subject to review by grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures.

Based upon prior experience, the County does not believe that such disallowances, if any, would have a material effect on the financial position of the County. Management is not aware of any material questioned or disallowed costs as a result of grant audits in process or completed; however, the possible disallowance by a governmental agency of any item charged to a program cannot be determined at this time.

NOTE 6 – SUBRECIPIENTS

Certain program funds are passed through the County to subrecipient organizations. Subrecipients are noted on the Schedule as “Passed Through to Subrecipients”.

NOTE 7 – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 8 – PUBLIC TRANSIT BLOCK GRANT - CFDA 55.010

The Public Transit Block Grant was tested, and it was certified that the following have been adhered to:

- Funds did not exceed local revenue.
- Funds were not expended for depreciation or amortization of capital assets.

Funds did not supplant local tax revenues made available for operations in the previous year.

NOTE 9 – PRIOR YEAR EXPENDITURES

The current year Schedule includes prior fiscal year expenditures for the programs noted below. Although the expenditures were incurred in prior fiscal years, the funding approvals for the expenditures were obtained in the current fiscal year.

| <u>AGENCY</u> | <u>CFDA</u> | <u>CONTRACT NUMBER</u> | <u>PRIOR YEAR EXPENDITURES REPORTED IN FY21</u> |
|-----------------------|-------------|------------------------|---|
| FEDERAL AWARDS | | | |
| DOT-FAA | 20.106 | 3-12-0025-089-2021 | \$ 26,666,666 |
| DOT-FAA | 20.106 | 3-12-0025-089-2020 | 7,280,576 |
| DOT-FAA | 20.106 | 3-12-0025-089-2019 | 125,496 |
| DOT-FAA | 20.106 | 3-12-0029-013-2021 | 23,000 |
| DOT-FAA | 20.106 | 3-12-0025-090-2020 | 39,268,160 |

BROWARD COUNTY, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2021

NOTE 10 – CORRECTION OF OTHER PRIOR YEAR GRANT EXPENDITURES REPORTED

The prior year expenditures for the following federal programs and state projects have been changed due to an adjustment of expenditures, which were originally reported in prior years. These amounts have not been included as part of the current year expenditures presented in the Schedule in order to avoid misstatement of current year expenditures.

| <u>AGENCY</u> | <u>CFDA</u> | <u>CONTRACT NUMBER</u> | <u>EXPENDITURES REPORTED IN PRIOR YEARS</u> | <u>ADJUSTMENT INCREASE (DECREASE)</u> | <u>PRIOR YEAR EXPENDITURES AS CORRECTED</u> |
|-----------------------------------|-------------|-------------------------|---|---------------------------------------|---|
| FEDERAL AWARDS | | | | | |
| Department of Transportation | 20.507 | FL-2017-081-00 | \$ 24,500,699 | \$ (490,109) | \$ 24,010,590 |
| Department of Transportation | 20.507 | FL-2018-087-00 | 13,426,262 | (50,596) | 13,375,666 |
| Department of Transportation | 20.507 | FL-2020-042-00 | 5,920,307 | (84,117) | 5,836,190 |
| Department of Transportation | 20.507 | FL-2020-080-00 | 5,295,700 | (46,855) | 5,248,845 |
| Department of Treasury | 21.019 | 040-2020 | 331,086 | 529,901 | 860,987 |
| Department of Justice | 16.738 | 2019-JAGC-BROW-4-N2-139 | 30,258 | 3,168 | 33,426 |
| Health and Human Services | 93.243 | 1H79SM082386-01 | 941,924 | (7,356) | 934,568 |
| Housing and Urban Development | 14.231 | JP003 (CARES Act) | - | 220,370 | 220,370 |
| Health and Human Services | 93.568 | 17EA-0F-11-16-01-004 | 6,495,428 | (80,002) | 6,415,426 |
| Health and Human Services | 93.568 | 17EA-0F-11-16-01-004 | 534,101 | 80,002 | 614,103 |
| STATE FINANCIAL ASSISTANCE | | | | | |
| FDOT | 40.901 | N/A | 3,314,003 | (529,901) | 2,784,102 |
| FDOT | 55.008 | G-1H70 | 20,759 | (11,431) | 9,328 |
| FDOT | 55.008 | G-0D28 | 1,233,342 | 15,266 | 1,248,608 |
| FDOT | 55.005 | GOS41 | - | 5,589,000 | 5,589,000 |
| FDLE | 71.006 | | - | 3,600 | 3,600 |

NOTE 11 – NON-CASH EXPENDITURES

Non-cash expenditures reported on the Schedule represent the value of 11 specialty sedans totaling \$796,802 received from the Florida Department of Transportation under the Federal Enhanced Mobility of Seniors and Individuals with Disabilities (CFDA 20.513).

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2021

Section II - Current Year Findings - Financial Statement Audit

None Reported.

Section III - Current Year - Major Federal Award Programs and State Financial Assistance Findings and Questioned Costs

Federal Grants

None Reported.

State Grants

None Reported.

Section IV - Prior Year - Major Federal Award Programs and State Financial Assistance Findings and Questioned Costs

Other Matters

2020-01- Subrecipient Contract Agreement – CFDA 93.914

Condition

During our review of the County's Major program CFDA 93.914, HIV Emergency Relief Project Grants (Ryan White HIV/AIDS Program Part A), we noted that the executed contract agreement between the County and subrecipients does not include all the requirements for pass-through entities as outlined in the Uniform Guidance.

Criteria

The Uniform Guidance Section 200.332 outlines certain requirements that must be included in all contract agreements between pass-through entities and subrecipients. The executed contract agreement must include the Federal Award Assistance Listing number and title and all other requirements enumerated in the Uniform Guidance.

Recommendation

We recommend that the County implement procedures that will ensure that contract agreements between the County and subrecipients fully comply with the subrecipient requirements as outlined in the Uniform Guidance.

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2021

Section IV - Prior Year - Major Federal Award Programs and State Financial Assistance Findings and Questioned Costs (cont'd)

Other Matters (cont'd)

2020-01- Subrecipient Contract Agreement – CFDA 93.914 (cont'd)

View of Responsible Official and Planned Corrective Action

We agree that the Federal Award Identification Number was not included in subrecipient agreements. We will work with the County Attorney to ensure subrecipient agreements incorporate all content required by the Uniform Guidance and remind Grant Managers to use the Required Subaward Information Checklist found on the Grants Administration page on the County intranet site.

Current Year Status

We have implemented the specific requirements under the Uniform Guidance Section 200.332 prospectively in Fiscal Year 2021.