

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

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

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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.

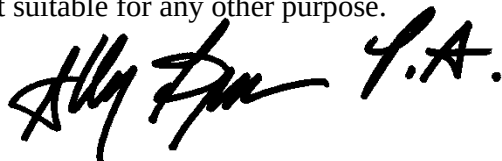
Report on Internal Control over Compliance

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>
Department of Agriculture				
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>
Department of Housing and Urban Development				
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				
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	<u>101,241</u>	<u>-</u>
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

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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	339,692	-
Total Continuum of Care Program			8,086,045	6,706,829
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	17,600	-
Total Program			188,600	-
Total Department of Housing and Urban Development Program			17,533,266	9,276,133
<i>Department of Justice</i>				
Missing Alzheimer's Disease Patient Assistance:				
Missing Alzheimer's Disease Patient Assistance	16.015	2015-SJ-BX-0003	6,954	-
Total Program			6,954	-
Coronavirus Emergency Supplemental Funding Program:				
Corona Emergency Supplemental Funding Program	16.034	2020-VD-BX-0656	3,639	-
Total Program			3,639	-

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			23,741	-
Services for Trafficking Victims:				
Direct Services to Support Victims of Human Trafficking	16.320	2019-VT-BX-0060	215,825	-
Total Program			215,825	-
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			668,490	-
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			62,114	-
Crime Victim Assistance :				
Pass-Through Florida Office of the Attorney General:				
Crime Victim Assistance	16.575	VOCA-2020 BSO-00718	85,310	-
Total Program			85,310	-
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			261,338	-
State Criminal Alien Assistance Program	16.606	2020-AP-BX-0873	102,681	-
Total Program			102,681	-
Bullet Proof Vest Grant:				
Bullet Proof Vest Partnership Program	16.607	2020BOBX20023664	62,305	-
Total Program			62,305	-
Project Safe Neighborhoods:				
Project Safe Neighborhoods	16.609	2019-PSNS-BROW-1-U5-005	286	-
Total Program			286	-
Public Safety Partnership and Community Policing Grants:				
Broward 2019 COPS Stop School Violence	16.710	2019MHWXK008	33,007	-
Total Program			33,007	-
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			251,303	205,489
Total Program			251,303	205,489
DNA Backlog Reduction Program:				
2019 DNA Backlog Reduction Program	16.741	2019-DN-BX-0066	360,864	-
Total Program			360,864	-
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			90,746	-

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>				
Second Chance Act Demonstration Programs:				
Innovations in Reentry	16.812	2018-CA-BX-0200	99,223	-
Total Program			99,223	-
STOP School Violence Program:				
STOP School Violence	16.839	2019-YS-BX-0035	68,549	-
Total Program			68,549	-
Equitable Sharing Programs:				
Equitable Sharing Program	16.922	N/A	1,769,607	-
Total Program			1,769,607	-
Total Department of Justice			4,165,982	205,489
<i>Department of Transportation</i>				
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/28L 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			108,424,887	-
<i>Highway Planning and Construction Cluster</i>				
Recreational Trails Program:				
Pass-Through Florida Department of Environmental Protection				
Long Key South Trail	20.219	T1705	17,498	-
Total Program			17,498	-
Total Highway Planning and Construction Cluster			17,498	-
<i>Federal Railroad Administration</i>				
Railroad Safety Program:				
Railroad Safety	20.301	69A36520401880RTEFL	59,169	-
<i>Federal Transit Cluster</i>				
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			221,518	-
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	-

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See Notes to Schedule.

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Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	CFDA NUMBER	CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER	TOTAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
Department of Transportation (continued)				
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			43,519,441	-
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			324,236	-
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			5,116,100	-
Total Federal Transit Cluster			49,181,295	-
Transit Services Program Cluster				
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			796,802	-
State and Community Highway Safety Cluster				
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			583,170	-
Total Highway Safety Cluster			583,170	-
Total Department of Transportation Programs			159,062,821	-
Department of the Treasury Programs				
Equitable Sharing Programs: Equitable Sharing Program	21.016	N/A	539,595	-
Total Program			539,595	-
Coronavirus Relief Fund: COVID-19 Coronavirus Relief Funds (CARES Act)	21.019	N/A	102,405,442	-
Total Program			102,405,442	-
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			2,105,103	-
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			310,149	-
Emergency Rental Assistance Program: COVID 19-Emergency Rental Assistance (ERA1)	21.023	N/A	23,011,864	-
Total Program			23,011,864	-

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See Notes to Schedule.

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<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 the Treasury Programs (continued)				
Emergency Rental Assistance Program:				
COVID 19-Emergency Rental Assistance (ERA2)	21.023	N/A	189,375	-
Total Program			189,375	-
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			3,132,016	-
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			14,370,964	-
Total Department of the Treasury Programs			146,064,508	-
Institute of Museum and Library Services				
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	-
Total Institute of Museum and Library Services			105,186	-
National Science Foundation				
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	-
Total National Science Foundation			915	-
Environmental Protection Agency Programs				
Air Pollution Control Program Support :				
EPA 105 Air Pollution Control	66.001	A-00402620	366,697	-
Total Program			366,697	-
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			119,347	-
Total Environmental Protection Agency Programs			486,044	-
U.S. Election Assistance Commission Programs				
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			50,000	-
Total U.S. Election Assistance Commission Programs			50,000	-
Department of Health and Human Services Programs				
National Family Care Giver Support, Title III-E, Part E:				
Pass-Through Areawide Council on Aging of Broward County Inc.:				
Title IIE Support Services	93.052	JA120-15-2020	3,692	-
Title IIE Support Services	93.052	JA121-15-2021	13,493	-
Total Program			17,185	-
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			1,004,525	800,735

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<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 Health and Human Services Programs (continued)				
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>
Temporary Assistance For Needy Families:				
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>
Child Care and Development Fund (CCDF) Cluster				
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>

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<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>
<i>Total Department of Health and Human Services</i>			<u>40,824,797</u>	<u>17,471,486</u>

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<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>

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<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	129,135	-
Total Program			324,035	-
<i>Total Department of Homeland Security Programs</i>			9,985,134	-
<i>Total Expenditures of Federal Awards</i>			\$ 378,905,592	\$ 26,953,108

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title	CFSA NUMBER	CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER	TOTAL EXPENDITURES	PASSED- THROUGH TO SUBRECIPIENTS
<i>Florida State Courts System, Office of the State Court Administrator</i>				
Post-Adjudicatory Drug Court Program:				
Adult Drug Court Expansion Project	22.021	170064O	\$ 583,775	\$ -
Total Program			583,775	-
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			296,427	-
<i>Total Florida State Courts System, Office of the State Court Administrator</i>			880,202	-
<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			105,769	-
Emergency Management Projects:				
Hazardous Material Assistance Grant 21	31.067	T0076	26,712	-
Total Program			26,712	-
<i>Total Executive Office of the Governor</i>			132,481	-
<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			30,927	-
Alternative Water Supply:				
Pass-Through South Florida Water Management District				
Conservation Pays High Efficiency Toilet Rebate Program	37.100	4600004153	100,000	-
NatureScape 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			3,167,811	-
<i>Total Florida Department of Environmental Protection</i>			3,198,738	-
<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			591,614	-
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			185,068	-
<i>Total Florida Housing Finance Corporation</i>			776,682	-
<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			23,536	-

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

State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title	CFSA NUMBER	CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER	TOTAL EXPENDITURES	PASSED- THROUGH TO SUBRECIPIENTS
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			294,794	-
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			197,994	-
Total Florida Department of Legal Affairs and Attorney General			516,324	-
Florida Department of Agriculture and Consumer Services				
Mosquito Control:				
Mosquito Control	42.003	27308	50,688	-
Total Program			50,688	-
Total Florida Department of Agriculture and Consumer Services			50,688	-
Florida Department of State				
State Aid to Libraries:				
State Aid to Libraries	45.030	21-ST-02	1,082,025	-
Total Program			1,082,025	-
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			54,962	-
Total Florida Department of State			1,136,987	-
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			3,467,189	-
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	G0330	4,531	-
FDOT Airport Access Roadway System	55.004	G0012	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			7,584,464	-
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			8,859,306	-

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

State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title	CFSA NUMBER	CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER	TOTAL EXPENDITURES	PASSED- THROUGH TO SUBRECIPIENTS
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	GO361	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

State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title	CFSA NUMBER	CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER	TOTAL EXPENDITURES	PASSED- THROUGH TO SUBRECIPIENTS
Florida Department of Health (continued)				
County Grant Awards:				
Emergency Medical Services County Grant 20-21	64.005	C9006	117,896	-
Total Program			117,896	-
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			749,820	-
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			73,958	-
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			125,074	-
Total Florida Department of Health			1,092,473	-
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			180,998	-
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			838,329	-
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			6,059,127	-
Total Florida Department of Elder Affairs			7,078,454	-
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			504,828	-
Victim or Witness Assistance Program:				
Victim or Witness Assistance	71.006		9,937	-
Total Victim or Witness Assistance			9,937	-
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			27,406	-
Total Florida Department of Law Enforcement			542,171	-

(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

State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title	CFSA NUMBER	CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER	TOTAL EXPENDITURES	PASSED- THROUGH TO SUBRECIPIENTS
<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	G0S41	-	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 I - Summary of Independent Auditors' Results

Financial Statements

Type of Auditors' Report Issued:

Internal control over financial reporting:

- Material weakness(es) identified?
- Significant deficiency(ies) identified?
- Noncompliance material to financial statements noted?

Unmodified Opinion

_____ Yes X No
 _____ Yes X None Reported
 _____ Yes X No

Federal Awards and State Financial Assistance

Internal control over major Federal programs and State projects:

- Material weakness(es) identified?
- Significant deficiency(ies) identified that are not considered to be material weaknesses?

_____ Yes X No
 _____ Yes X None Reported

Type of Auditors' Report issued on Compliance for Major Federal Programs and State Projects:

Unmodified Opinion

Any audit findings disclosed that are required to be reported in accordance with Section 516 of the Uniform Guidance or Chapter 10.557, *Rules of the Auditor General*?

_____ Yes X No

Identification of Major Federal Programs and State Projects:

<u>CFDA Numbers</u>	<u>Name of Federal Programs</u>
14.218	Community Development Block Grants
14.239	Home Investment Partnership Program Grants
16.922	Equitable Sharing Program
	Federal Transit Cluster
20.500	Federal Transit – Capital Investment Grants
20.507	Federal Transit -Formula Grants
20.525	Federal Transit State of Good Repair Grants Program
20.526	Bus and Bus Facilities Formula & Discretionary Programs
21.019	Coronavirus Relief Fund
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery
93.568	Low Income Home Energy Assistance
97.067	Homeland Security Grant Programs

<u>CSFA Numbers</u>	<u>Name of State Projects</u>
37.100	Alternative Water Supply
55.005	Sea Port Grant Program
55.007	Commuter Assistance Program/ Ride Share Grants
55.010	Public Transit Block Grant Program
55.026	Transportation Regional Incentive Program
65.010	Community Care for Elderly
73.016	Facilities for new Professional Sports, Retained Professional Sports

Dollar threshold used to distinguish between

Type A and Type B programs:

Federal \$3,000,000
 State \$1,766,833

Auditee qualified as low-risk auditee? X Yes _____ No

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.