

BROWARD COUNTY, FLORIDA
SINGLE AUDIT REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2022

BROWARD COUNTY, FLORIDA
SINGLE AUDIT REPORT
Year Ended September 30, 2022

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**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

Opinion on 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, 2022. 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.

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, 2022.

Basis for Opinion on Each Major Federal Program

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*. Our responsibilities under those standards and the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.



Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to County's federal programs and State projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about County's compliance with the requirements of each major federal program and State project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

A handwritten signature in black ink, appearing to read 'Y.A.', is written over the printed name 'Y.A.'.

Miramar, Florida
June 20, 2023



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

Honorable Board of County Commissioners
Broward County, Florida

Report on the Audit of the Schedule of Expenditures of Federal Awards and State Financial Assistance

Opinion

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, 2022, and the related notes to the Schedule.

In our opinion, the Schedule presents fairly, in all material respects, the expenditures of federal awards and State financial assistance of Broward County, Florida for the year ended September 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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; 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. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Schedule

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; the Uniform Guidance; and Chapter 10.550, *Rules of the Auditor General*; and for 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.



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Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance as well as Chapter 10.550, Rules of the Auditor General will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedule.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedule.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule.

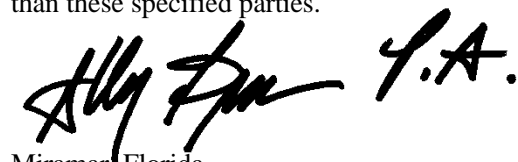
Report on Audited Financial Statements

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, 2022, were audited by other auditors, and they have issued their report thereon dated March 27, 2023. 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 27, 2023, 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.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 20, 2023

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2022

<u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED THROUGH TO SUBRECIPIENTS</u>
Department of Agriculture				
Supplemental Nutrition Assistance Program (State Administrative Match):				
Pass-Through Florida Department of Children and Families:				
Supplemental Nutrition Program FY 2018-19	10.561	JJZ04	\$ 11,563	\$ -
Total Program			<u>11,563</u>	<u>-</u>
Total Department of Agriculture			<u>11,563</u>	<u>-</u>
Department of Housing and Urban Development				
Community Development Block Grants (CDBG)/Entitlement Grants Cluster:				
Community Development Block Grant- Program income	14.218	B-16-UC-12-0001	693	-
Community Development Block Grant	14.218	B-17-UC-12-0001	17,309	-
Community Development Block Grant - Program income	14.218	B-17-UC-12-0001	16,537	10,694
Community Development Block Grant	14.218	B-18-UC-12-0001	55,247	55,247
Community Development Block Grant - Program income	14.218	B-18-UC-12-0001	94,377	-
Community Development Block Grant	14.218	B-19-UC-12-0001	361,324	127,387
Community Development Block Grant - Program income	14.218	B-19-UC-12-0001	36,058	-
Community Development Block Grant	14.218	B-20-UC-12-0001	420,547	374,597
Community Development Block Grant - Program income	14.218	B-20-UC-12-0001	7,185	-
Community Development Block Grant	14.218	B-21-UC-12-0001	1,393,926	226,498
Community Development Block Grant - Program income	14.218	B-21-UC-12-0001	15,392	-
Sub Total Direct Programs			<u>2,418,595</u>	<u>794,423</u>
Pass-Through City of Coconut Creek:				
Community Development Block Grant	14.218	B-17-MC-12-0054	3,209	-
Community Development Block Grant	14.218	B-18-MC-12-0054	21,529	-
Community Development Block Grant	14.218	B-19-MC-12-0054	106,693	-
Community Development Block Grant - Program income	14.218	B-19-MC-12-0054	16,448	-
Community Development Block Grant (COVID-19)	14.218	B-20-CW-12-0054	34,218	-
Pass-Through City of Margate:				
Community Development Block Grant	14.218	B-17-MC-12-0045	695	695
Community Development Block Grant - Program income	14.218	B-17-MC-12-0045	2,030	-
Community Development Block Grant	14.218	B-18-MC-12-0045	48,876	44,073
Community Development Block Grant	14.218	B-19-MC-12-0045	51,032	15,147
Community Development Block Grant	14.218	B-20-MC-12-0045	163,936	-
Pass-Through City of Weston:				
Community Development Block Grant	14.218	B-16-MC-12-0062	10,632	10,632
Community Development Block Grant	14.218	B-17-MC-12-0062	33,798	33,798
Community Development Block Grant	14.218	B-18-MC-12-0062	7,430	-
Community Development Block Grant	14.218	B-19-MC-12-0062	4,287	-
Community Development Block Grant (COVID-19)	14.218	B-20-MW-12-0062	80,210	-
Community Development Block Grant	14.218	B-20-MC-12-0062	6,157	-
Sub Total Indirect Programs			<u>591,180</u>	<u>104,345</u>
Total Community Development Block Grants/ Entitlement Grants Cluster			<u>3,009,775</u>	<u>898,768</u>
Emergency Solutions Grant Program:				
Emergency Shelter Grant	14.231	E-20-UC-12-0013	50,268	22,956
Emergency Shelter Grant	14.231	E-21-UC-12-0013	187,745	91,374
COVID-19 Emergency Shelter Grant	14.231	E-20-UW-12-0001	<u>1,269,631</u>	<u>97,238</u>
Total Program			<u>1,507,644</u>	<u>211,568</u>
Sub Total Direct Program			<u>1,507,644</u>	<u>211,568</u>
Total Emergency Solutions Grant Program			<u>1,507,644</u>	<u>211,568</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, 2022

<u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>ASSISTANCE LISTING 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>				
Home Investment Partnership Program				
Home-Program Income	14.239	M-14-DC-120201	40,040	-
Home-Program Income	14.239	M-15-DC-120201	3,210	-
Home Investment Partnership Program	14.239	M-16-DC-120201	80,663	37,242
Home-Program Income	14.239	M-16-DC-120201	13,017	-
Home Investment Partnership Program	14.239	M-17-DC-120201	222,676	70,745
Home-Program Income	14.239	M-17-DC-120201	620	-
Home Investment Partnership Program	14.239	M-18-DC-120201	203,293	149,323
Home Investment Partnership Program	14.239	M-19-DC-120201	315,199	41,127
Home Investment Partnership Program	14.239	M-20-DC-120201	538,650	-
Home Investment Partnership Program	14.239	M-21-DC-120201	502,662	-
Home-Program Income	14.239	M-21-DC-120201	40,000	-
Home Investment Partnership Program -ARP	14.239	M-21-DP-120201	4,794	-
Total Home Investment Partnership Program			<u>1,964,824</u>	<u>298,437</u>
Continuum of Care Program:				
Homeless Families - Continuum of Care Program (Broward IV)	14.267	FL0535L4D011905	36,580	89,393
Homeless Families - Continuum of Care Program (Samaritan 2008)	14.267	FL0245L4D011910	25,536	68,880
Homeless Families - Continuum of Care Program (Broward Partnership Housing III)	14.267	FL0477L4D011906	38,658	122,989
Homeless Families - Continuum of Care Program (Broward Partnership Housing IV)	14.267	FL0668L4D011903	-	26,822
Homeless Families - Continuum of Care Program (FL-601 Dedicated HMIS Project)	14.267	FL0465L4D011907	45,834	-
Homeless Families - Continuum of Care Program (ROP2-Rapid Re-Housing Leasing Assistance)	14.267	FL0705L4D011902	-	30,929
Homeless Families - Continuum of Care Program (NewHart Project)	14.267	FL0254L4D011912	44,950	-
Homeless Families - Continuum of Care Program (HOPE4Families Rapid Re-Housing)	14.267	FL0498L4D011906	41,586	70,798
Homeless Families - Continuum of Care Program (S+C Permanent Housing 18 Unit)	14.267	FL0401L4D011909	-	35,552
Homeless Families - Continuum of Care Program (S+C Permanent Housing 25 Units)	14.267	FL0534L4D011905	-	19,855
Homeless Families - Continuum of Care Program (S+C Permanent Housing 88 Units)	14.267	FL0258L4D011912	86,726	242,606
Homeless Families - Continuum of Care Program (FL-601 CoC Planning Project Application 2019)	14.267	FL0811L4D011900	85,123	-
Homeless Families - Continuum of Care Program (SHIELD Housing Project)	14.267	FL0714L4D011901	-	78,329
Homeless Families - Continuum of Care Program (Broward II)	14.267	FL0248L4D012013	895,761	1,018,089
Homeless Families - Continuum of Care Program (Broward IV (Samaritan Expansion))	14.267	FL0535L4D012006	325,664	266,594
Homeless Families - Continuum of Care Program (Samaritan 2008)	14.267	FL0245L4D012011	256,834	202,846
Homeless Families - Continuum of Care Program (Broward Partnership Housing III)	14.267	FL0477L4D012007	307,242	219,810
Homeless Families - Continuum of Care Program (Broward Partnership Housing IV)	14.267	FL0668L4D012004	376,292	905,120
Homeless Families - Continuum of Care Program (Broward Partnership Housing V)	14.267	FL0715L4D012002	384,507	332,032
Homeless Families - Continuum of Care Program (Chalet Apartments)	14.267	FL0249L4D012013	127,734	169,189
Homeless Families - Continuum of Care Program (FL-601 Dedicated HMIS Project)	14.267	FL0465L4D012008	266,059	-
Homeless Families - Continuum of Care Program (ROP2-Rapid Re-Housing Leasing Assistance)	14.267	FL0705L4D012003	127,412	95,976
Homeless Families - Continuum of Care Program (HART & Home)	14.267	FL0364L4D012011	85,249	-
Homeless Families - Continuum of Care Program (NewHart Project)	14.267	FL0254L4D012013	349,628	-
Homeless Families - Continuum of Care Program (HOPE4Families Rapid Re-Housing)	14.267	FL0498L4D012007	269,728	159,861
Homeless Families - Continuum of Care Program (S+C Permanent Housing 16 Units)	14.267	FL0366L4D012011	177,860	218,418
Homeless Families - Continuum of Care Program (S+C Permanent Housing 18 Unit)	14.267	FL0401L4D012010	152,880	125,008

(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, 2022

<u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>ASSISTANCE LISTING 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 (S+C Permanent Housing 25 Units)	14.267	FL0534L4D012006	211,847	206,893
Homeless Families - Continuum of Care Program (S+C Permanent Housing 29 Units)	14.267	FL0257L4D012013	245,859	307,077
Homeless Families - Continuum of Care Program (S+C 74 Unit HHOPE Chronic Homeless Initiative)	14.267	FL0251L4D012013	660,518	983,414
Homeless Families - Continuum of Care Program (S+C Permanent Housing 88 Units)	14.267	FL0258L4D012013	941,699	747,198
Homeless Families - Continuum of Care Program (SHIELD Housing Project)	14.267	FL0714L4D012002	522,765	412,928
Homeless Families - Continuum of Care Program (FL-601 CoC Planning Project Application 2020)	14.267	FL0811L4D012000	315,662	-
Homeless Families - Continuum of Care Program (Broward II)	14.267	FL0248L4D012114	176,765	-
Homeless Families - Continuum of Care Program (Broward Partnership Housing IV)	14.267	FL0668L4D012105	80,573	-
Homeless Families - Continuum of Care Program (Chalet Apartments)	14.267	FL0249L4D012114	94,913	73,721
Homeless Families - Continuum of Care Program (HART & Home)	14.267	FL0364L4D012112	151,607	-
Homeless Families - Continuum of Care Program (S+C Permanent Housing 16 Units)	14.267	FL0366L4D012112	87,675	44,088
Homeless Families - Continuum of Care Program (S+C Permanent Housing 25 Units)	14.267	FL0534L4D012107	20,344	-
Homeless Families - Continuum of Care Program (S+C Permanent Housing 29 Units)	14.267	FL0257L4D012114	129,515	63,281
Homeless Families - Continuum of Care Program (S+C 74 Unit HHOPE Chronic Homeless Initiative)	14.267	FL0251L4D012114	319,833	157,803
Total Continuum of Care Program			8,467,418	7,495,499
Fair Housing Assistance Program - State and Local:				
Fair Housing Assistance Program	14.401	FF204K224008	60,000	-
Fair Housing Assistance Program	14.401	FF204K224056	25,000	-
Fair Housing Assistance Program	14.401	FF204K224007	197,400	-
Fair Housing Assistance Program	14.401	FF204K224009	14,960	-
Total Program			297,360	-
<i>Total Department of Housing and Urban Development Program</i>			15,247,021	8,904,272
<i>Department of Justice</i>				
Coronavirus Emergency Supplemental Funding Program:				
Corona Emergency Supplemental Funding Program	16.034	2020-VD-BX-0656	67,560	-
Total Program			67,560	-
Strengthening the Medical Examiner Coroner System:				
Strengthening the Medical Examiner-Coroner System	16.037	2020-DQ-BX-0044	76,446	-
Total Program			76,446	-
Services for Trafficking Victims:				
Direct Services to Support Victims of Human Trafficking	16.320	2019-VT-BX-0060	241,204	-
Total Program			241,204	-
Missing Children's Assistance:				
2017 (ICAC) - Internet Crimes Continuation	16.543	15-JDP-21-GK-03817-MECP	297,372	-
2018 (ICAC) - Internet Crimes Continuation	16.543	2018-MC-FX-K042	345,442	-
2020 (ICAC) - Internet Crimes Continuation	16.543	2020-MC-FX-K007	72,138	-
Total Program			714,952	-
National Institute of Justice Research, Evaluation, and Development Project Grants:				
Broward County Forensic Pathology Fellowship	16.560	15PBJA-21-GG-02945-SLFO	25,157	-
Total Program			25,157	-

(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, 2022

<u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>ASSISTANCE LISTING 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>				
Crime Victim Assistance (VOCA):				
Pass-Through Florida Office of the Attorney General:				
Crime Victim Assistance	16.575	VOCA-2021-00714	89,154	-
Total Program			89,154	-
Violence Against Women Formula Grant:				
Pass-Through Florida Coalition Against Domestic Violence:				
2019-20 Enhanced Law Enforcement	16.588	20-8007-LE-ENH; LN180	207,447	-
Total Program			207,447	-
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program:				
2021 OVW FY21 Improving Criminal Justice Response to Domestic Violence, Sexual Assault and Stalking Grant Program	16.590	15JOVW-21-GG-02011-ICJR	38,859	-
Total Program			38,859	-
Bullet Proof Vest Grant:				
State Criminal Alien Assistance Program	16.606	2020-AP-BX-0873	29,666	-
Total Program			29,666	-
Bullet Proof Vest Grant:				
Bullet Proof Vest Partnership Program	16.607	2020BOBX20023664	13,338	-
Total Program			13,338	-
Project Safe Neighborhoods:				
Project Safe Neighborhoods	16.609	2021-PSNS-BROW-1-X3-004	119,741	-
Project Safe Neighborhoods	16.609	2022-PSNS-BROW-1-U2-002	83,241	-
Total Program			202,982	-
Public Safety Partnership and Community Policing Grants:				
Broward COPS Stop School Violence	16.710	2019MHWXK008	23,779	-
Broward COPS Stop School Violence	16.710	15JCOPS-21-GG-02304-SPPS	13,039	-
Broward COPS Stop School Violence	16.710	15JCOPS-21-GG-02339-SPPS	13,742	-
Total Program			50,560	-
Pass-Through Florida Department of Law Enforcement:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-JAGC-BROW-3-N2-176	-	25,601
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2022-PREA-BROW-1-2P-002	42,369	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-JAGC-BROW-3-5R-158	30,572	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-JAGC-BROW-4-5R-162	234,375	221,810
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2022-JAGC-BROW-3-3B-161	47,625	-
Sub Total Indirect Programs			354,941	247,411
Total Program			354,941	247,411
DNA Backlog Reduction Program:				
2019 DNA Backlog Reduction Program	16.741	2019-DN-BX-0066	13,230	-
2020 DNA Backlog Reduction Program	16.741	2020-DN-BX-0044	328,857	-
2021 DNA Backlog Reduction Program	16.741	15PBJA-21-GG-03114-DNAX	40,956	-
Total Program			383,043	-
Paul Coverdell Forensic Sciences Improvement Grant Program:				
Using Emerging Forensic Science Technology to Improve Tracking of Opioid Deaths	16.742	2019-CD-BX-0060	166,466	-
Total Program			166,466	-

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See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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<u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>ASSISTANCE LISTING 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>				
Pass-Through Florida Department of Law Enforcement:				
Paul Coverdell Forensic Sciences	16.742	15PBJA-21-GG-02897-COVE	63,814	-
Paul Coverdell Forensic Sciences	16.742	2020-CD-BX-0008	70,802	-
Paul Coverdell Forensic Sciences	16.742	2020-CD-BX-0062	157,324	-
2020 Paul Coverdell Forensic Sciences	16.742	2020-CD-BX-0008	3,054	-
Total Program			<u>294,994</u>	<u>-</u>
Second Chance Act Demonstration Programs:				
Innovations in Reentry	16.812	2018-CA-BX-0200	74,598	-
Total Program			<u>74,598</u>	<u>-</u>
STOP School Violence Program:				
STOP School Violence	16.839	2019-YS-BX-0035	172,533	-
Total Program			<u>172,533</u>	<u>-</u>
Equitable Sharing Programs:				
Equitable Sharing Program	16.922	N/A	1,160,790	-
Total Program			<u>1,160,790</u>	<u>-</u>
<i>Total Department of Justice</i>			<u>4,364,690</u>	<u>247,411</u>
<i>Department of Transportation</i>				
20.106 Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs				
FAA Implement Noise Mitigation #8	20.106	3-12-0025-085-2018	187,583	-
HWO Runway 10R-28L Safety Enhancements	20.106	3-12-0029-011-2020	354,343	-
FLL ARPA Concessions	20.106	3-12-0025-096-2022	9,279,131	-
South Runway – LOI # 12	20.106	3-12-0025-097-2022	10,000,000	-
Total Program			<u>19,821,057</u>	<u>-</u>
Federal Transit Formula Grants:				
FTA Formula-Capital Projects - FY 2010	20.507	FL-90-X736-00	8,677	-
FTA Formula-Capital Projects - FY 2011	20.507	FL-90-X836-00	111,724	-
FTA Formula-Capital Projects - FY 2012	20.507	FL-90-X837-00	237,666	-
FTA Formula-Capital Projects - FY 2014	20.507	FL-90-X844-00	56,331	-
FTA Formula-Capital Projects - FY 2015	20.507	FL-2017-081-00	311,773	-
FTA Formula-Capital Projects - FY 2016	20.507	FL-2018-027-00	1,314,728	-
FTA Formula-Capital Projects - FY 2017	20.507	FL-2018-087-00	1,312,413	-
FTA Formula-Capital Projects - FY 2018	20.507	FL-2020-042-00	17,659,216	-
FTA Formula-Capital Projects - FY 2019	20.507	FL-2020-080-00	11,235,784	-
FTA Formula-Capital Projects - FY 2020	20.507	FL-2022-017-00	855,864	-
FTA Formula-Capital Projects - FY 2021	20.507	FL-xx-xx-xx-xx	6,109,041	-
FTA Formula-MPO Stop/Shelter Enhancements	20.507	FL-95-X028-00	263,221	-
COVID-19 FTA Formula-CARES ACT Operating and Capital Assistance Grant	20.507	FL-2020-099-00	43,482,259	-
American Rescue Plan ACT (ARPA)-Capital & Operating Assistance Grant	20.507	FL-2022-042-00	48,206,723	-
Total Program			<u>131,165,420</u>	<u>-</u>
Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs				
Bus and Bus Facilities-FY2017 Purchase of 40 ft. replacement buses	20.526	FL-2018-028-00	7,587	-
Bus and Bus Facilities-FY2016 Purchase of 40 ft. replacement buses	20.526	FL-2017-092-00	127,886	-
5339 (c) -FFY18 Low or No Emission Bus Program-Solar Power Generation Infrastructure	20.526	FL-2020-069-00	854,646	-
Super Grant FY2018 Section 5307 Capital Projects & Section 5339 Bus & Bus Facilities	20.526	FL-2020-042-00	10,878	-
Super Grant FY2019 Section 5307 Capital Projects & Section 5339 Bus & Bus Facilities	20.526	FL-2020-080-00	2,575,653	-
FTA Formula-Capital Projects - FY 2017	20.526	FL-2018-087-00	972,464	-
Total Program	20.526	FL-2018-028-00	<u>4,549,114</u>	<u>-</u>
<i>Total Federal Transit Cluster</i>			<u>135,714,534</u>	<u>-</u>

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See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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<u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED THROUGH TO SUBRECIPIENTS</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	752,607	-
<i>Total Transit Services Cluster</i>			752,607	-
<i>State and Community Highway Safety Cluster</i>				
Pass-Through Florida Department of Transportation:				
State and Community Highway Safety	20.600	MC-2022-00037	124,177	-
State and Community Highway Safety	20.600	RS-2022-00077	125,000	-
State and Community Highway Safety	20.600	SC-2022-00038	198,945	-
2018-19 Broward Grand Drivers 65+	20.600	433144-1-8404; G1X15	228,117	-
<i>Total Highway Safety Cluster</i>			676,239	-
<i>Total Department of Transportation Programs</i>			156,964,437	-
<i>Department of the Treasury Programs</i>				
Equitable Sharing Programs:				
Equitable Sharing Program	21.016	N/A	673,269	-
Total Program			673,269	-
Emergency Rental Assistance Program:				
COVID 19-Emergency Rental Assistance (ERA1)	21.023	N/A	35,942,371	-
Total Program			35,942,371	-
Emergency Rental Assistance Program:				
COVID 19-Emergency Rental Assistance (ERA2)	21.023	N/A	21,196,258	-
Total Program			21,196,258	-
Coronavirus State and Local Fiscal Recovery Funds:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	376,172,218	-
Total Program			376,172,218	-
Pass-Through Florida Department of Transportation:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (ARPA Grant)	21.027	G1Z82	27,454,436	-
Total Program			27,454,436	-
<i>Total Department of the Treasury Programs</i>			461,438,552	-
<i>Institute of Museum and Library Services</i>				
Pass-Through Florida Department of State:				
Grants to States	45.310	21-ARPA-02	40,411	-
<i>Total Institute of Museum and Library Services</i>			40,411	-
<i>Environmental Protection Agency Programs</i>				
Air Pollution Control Program Support :				
EPA 105 Air Pollution Control	66.001	A-00402620	249,105	-
Total Program			249,105	-
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	86,353	-
Total Program			86,353	-
<i>Total Environmental Protection Agency Programs</i>			335,458	-
<i>Department of Energy</i>				
Energy Efficiency and Conservation Block Grant Program	81.128	2020-SEEA-127	50,000	-
<i>Total Department of Energy Programs</i>			50,000	-

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See Notes to Schedule.

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<u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED THROUGH TO SUBRECIPIENTS</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	10,425	
HAVA- Election Security Grant	90.404	MOA 2021-001	<u>26,609</u>	-
Total Program			<u>37,034</u>	-
<i>Total U.S. Election Assistance Commission Programs</i>			<u>37,034</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 IIE Support Services	93.052	JA121-15-2021	1,499	-
Title IIE Support Services	93.052	JA121-15-2022	<u>10,760</u>	-
Total Program			<u>12,259</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	-	188,290
One Community Partnership Expansion Project - OCP 3	93.104	5H79SM082386-03	<u>1,007,474</u>	<u>822,071</u>
Total Program			<u>1,007,474</u>	<u>1,010,361</u>
Injury Prevention and Control Research and State and Community Based Programs:				
Injury Prevention and Control	93.136	BW753	<u>2,309</u>	-
Sub Total Direct Programs			<u>1,022,042</u>	<u>1,010,361</u>
Community Programs to Improve Minority Health Grant Program:				
COVID 19-Advancing Health Literacy to Enhance Equitable Community Responses to COVID-19	93.137	CPIMP211249-01-00	<u>825,243</u>	<u>621,854</u>
Sub Total Direct Programs			<u>1,847,285</u>	<u>1,632,215</u>
Substance Abuse and Mental Health Services Projects of Regional and National Significance:				
Drug Court Expansion	93.243	6H79SP080310-01MM002	<u>468,452</u>	-
Sub Total Direct Programs			<u>468,452</u>	-
<i>Temporary Assistance For Needy Families:</i>				
Pass-Through Florida Department of Children and Families:				
Child Protective Investigations	93.558	JJZ04	3,606,509	-
Pass-Through Broward Behavioral Health Coalition:				
Substance Abuse FY 2020-21	93.558	34346-20	217,858	-
Substance Abuse FY 2021-22	93.558	34346-22	<u>14,248</u>	-
<i>Total Temporary Assistance For Needy Families</i>			<u>3,838,615</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	706,987	-
Low Income Home Energy Assistance Program (Umbrella Agreement)	93.568	E1993	5,030,750	-
Low Income Home Energy Assistance Program (Umbrella Agreement)	93.568	E1993	4,984,930	-
COVID-19 Low Income Home Energy Assistance Program-(CARES Act)	93.568	17EA-0F-11-16-01-004	<u>29,724</u>	-
Total Program			<u>10,752,391</u>	-
Community Services Block Grant :				
Pass-Through Florida Department of Economic Opportunity:				
Community Services Block Grant	93.569	17SB-OD-11-16-01-103	4,812	-
Community Services Block Grant (Umbrella Agreement)	93.569	E1993	494,156	-
COVID-19 Community Services Block Grant-CARES Act	93.569	17SB-OD-11-16-01-103	<u>1,356,040</u>	-
Total Program			<u>1,855,008</u>	-

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BROWARD COUNTY, FLORIDA
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<u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>ASSISTANCE LISTING 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>				
<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 and Development Block Grant	93.575	JJZ04	1,152,835	-
Child Care Licensing and Enforcement – FY19-20	93.575	JC206	216,318	-
Child Care Licensing and Enforcement – FY20-21	93.575	JC206	72,106	-
Total Child Care and Development Fund (CCDF) Cluster			1,441,259	-
Assets for Independence Demonstration:				
Assets for Independence 2016-2022	93.602	90EI0972	37,434	-
Total Program			37,434	-
Social Services Block Grant:				
Pass-Through Florida Department of Children and Families:				
Title IV-E Foster Care FY 2020-21	93.658	JJZ04	224,282	-
Total Program			224,282	-
Social Services Block Grant:				
Pass-Through Florida Department of Children and Families:				
Child Protective Investigations	93.667	JJZ04	2,246,433	-
Child Care Licensing and Enforcement FY 2019-20	93.667	JC206	44,510	-
Child Care Licensing and Enforcement FY 2020-21	93.667	JC206	14,837	-
Total Program			2,305,780	-
Pass-Through Florida Department of Health:				
Social Services Block Grant FY21-22	93.667	CP110	486,053	-
Social Services Block Grant FY22-23	93.667	CP110	114,513	-
Total Program			600,566	-
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	UT8HA33923-02-03	410,769	389,688
Ryan White Ending the HIV Epidemic	93.686	UT8HA33923-03-01	895,741	490,180
Total Program			1,306,510	879,868
Social Services Block Grant:				
Pass-Through Florida Department of Children and Families				
Medical Assistance Program	93.778	JJZ04	3,984	-
Total Program			3,984	-
Opioid State Targeted Response:				
Pass-Through Broward Behavioral Health Coalition				
Behavioral Health and Substance Abuse	93.788	34346-20	787,783	-
Behavioral Health and Substance Abuse	93.788	34346-22	183,273	-
Total Program			971,056	-
Opioid State Targeted Response:				
Pass-Through Florida Alcohol and Drug Abuse Association, Inc.				
FADAA - DCF FY 2021	93.788	Agreement	66,324	-
FADAA - DCF FY 2022	93.788	Agreement	10,551	-
Total Program			76,875	-
HIV Emergency Relief:				
Ryan White HIV Emergency Relief Grant 21/22	93.914	H89HA00002-31	6,627,529	8,346,157
Ryan White HIV Emergency Relief Grant 22/23	93.914	H89HA00002-32	10,048,387	7,801,327
Total Program			16,675,916	16,147,484
Pass-Through Florida Department of Health:				
HIV - Substance Abuse Grant - FY20	93.917	BW703 R3	40,005	-
HIV - Substance Abuse Grant - FY20	93.917	BW776	90,019	-
Total Program			130,024	-

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<u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>ASSISTANCE LISTING 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)				
Block Grants for Community Mental Health Services:				
Pass-Through Broward Behavioral Health Coalition:				
Block Grants for Community Mental Health Services	93.958	34352-20	9,760	-
Block Grants for Community Mental Health Services	93.958	34352-22	5,557	-
Behavioral Health and Substance Abuse Grant	93.958	34345-20	33,322	-
Behavioral Health and Substance Abuse Grant	93.958	34345-22	3,951	-
Behavioral Health and Substance Abuse Grant	93.958	20178-22	3,145	-
Total Program			<u>55,735</u>	<u>-</u>
Block Grants for Prevention and Treatment of Substance Abuse:				
Pass-Through Broward Behavioral Health Coalition:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34352-20	266,508	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34352-22	108,069	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34346-20	1,145,836	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34346-22	295,429	-
Total Program			<u>1,815,842</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	45,880	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Agreement	2,197	-
Total Program			<u>48,077</u>	<u>-</u>
Total Department of Health and Human Services			<u>44,455,091</u>	<u>18,659,567</u>
Executive Office of the President - ONDCP				
High Intensity Drug Trafficking Area Programs				
HIDTA - Broward County Drug Task Force 2019	95.001	G19MI0003A	16,160	-
HIDTA - Broward County Drug Task Force 2020	95.001	G20MI0003A	258,534	-
HIDTA - Broward County Drug Task Force 2021	95.001	G21MI0003A	256,109	-
HIDTA - Broward County Drug Task Force 2022	95.001	G22MI0003A	137,528	-
Total Executive Office of the President - ONDCP			<u>668,331</u>	<u>-</u>
Department of Homeland Security				
Emergency Food and Shelter National Board Program				
Emergency Food and Shelter Program Phase 39	97.024	N/A	49,782	-
Emergency Food and Shelter Program (Phase ARPA-R)	97.024	N/A	98,392	-
Total Program			<u>148,174</u>	<u>-</u>
Disaster Grants-Public Assistance-Presidentially Declared Disaster Programs				
Pass-Through Florida Division of Emergency Management:				
COVID-19	97.036	Z1775	185,791	-
Hurricane Dorian	97.036	Z1653	311,383	-
Total Program			<u>497,174</u>	<u>-</u>
Hazard Mitigation Grant	97.039	H0383	<u>114,111</u>	<u>-</u>
Total Program			<u>114,111</u>	<u>-</u>
Emergency Management Performance Grant:				
Pass-Through Florida Division of Emergency Management:				
Emergency Management Performance Grant (EMPG FY22)	97.042	G0276	294,772	-
Total Program			<u>294,772</u>	<u>-</u>
Assistance to Firefighters Grant:				
2018 S.A.F.E.R	97.044	EMW-2018-FO-05623	111,342	-
Total Program			<u>111,342</u>	<u>-</u>
Building Resilient Infrastructure and Communities:				
Pass-Through Florida Division of Emergency Management:				
Pre-Disaster Mitigation Grant Program-Wind Retrofit	97.047	B0066	251,787	-
Total Program			<u>251,787</u>	<u>-</u>

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<u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>ASSISTANCE LISTING 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>				
Port Security Grant:				
2018 Port Security Grant	97.056	EMW-2018-PU-00283-S01	59,015	-
2019 Port Security Grant	97.056	EMW-2019-PU-00188	46,256	-
2020 Port Security Grant	97.056	EMW-2020-PU-00267-S01	163,325	-
Port Security Grant Program -FY2018	97.056	EMW-2018-PU-00335	493,830	-
Port Security Grant Program -FY2019	97.056	EMW-2019-PU-00380	28,043	-
Port Security Grant Program -FY2020	97.056	EMW-2020-PU-00451-S01	643,015	-
Total Program			<u>1,433,484</u>	<u>-</u>
Pass-Through Florida Division of Emergency Management:				
Pass-Through City of Miami:				
2019 Operation Stonegarden - Issue 48	97.067	R0076	63,677	-
2019 State Homeland Security Grant Program - LE	97.067	R0087	68,400	-
2019 State Homeland Security Grant Program - LE	97.067	R0223	96,082	-
Homeland Security Grant Program	97.067	EMW-2020-SS-00035-S01	16,153	-
Homeland Security Grant Program	97.067	EMW-2020-SS-0035-S01	85,845	-
Homeland Security Grant Program	97.067		1,711	-
Homeland Security Grant Program	97.067	R0232	246,929	-
Homeland Security Grant Program	97.067	R0400	112,888	-
Homeland Security Grant Program	97.067	R0514	30,463	-
Homeland Security Grant Program	97.067	R0517	65,066	-
Homeland Security Grant Program	97.067	R0534	100,842	-
Homeland Security Grant Program-FY2019	97.067	R0075	38,500	-
Homeland Security Grant Program-FY2020	97.067	R0232	94,123	-
Total Program			<u>1,020,679</u>	<u>-</u>
Homeland Security Biowatch Program:				
Biowatch Program Field Operations and Sample Collection Activities	97.091	06OHBIO00013-16-00	195,246	-
Biowatch Program Field Operations and Sample Collection Activities	97.091	06OHBIO00013-17-00	116,404	-
Total Program			<u>311,650</u>	<u>-</u>
<i>Total Department of Homeland Security Programs</i>			<u>4,069,062</u>	<u>-</u>
<i>Total Expenditures of Federal Awards</i>			<u>\$ 687,795,761</u>	<u>\$ 27,811,250</u>

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State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title	CSFA 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	\$ 528,245	\$ -
Total Program			<u>528,245</u>	<u>-</u>
Florida Alcohol and Drug Abuse Association:				
Naltrexone Program A FY20-21	22.022	Agreement	161,309	-
Naltrexone Program A FY21-22	22.022	Agreement	13,438	-
Naltrexone Program B FY20-21	22.022	Agreement	71,906	-
Naltrexone Program A FY21-22	22.022	Agreement	6,029	-
Naltrexone Program B FY20-22	22.022	Agreement	180	-
Total Program			<u>252,862</u>	<u>-</u>
<i>Total Florida State Courts System, Office of the State Court Administrator</i>			<u>781,107</u>	<u>-</u>
<i>Executive Office of the Governor</i>				
Emergency Management Program:				
Emergency Management Preparedness and Assistance Grant FY21	31.063	A0191	78,485	-
Emergency Management Preparedness and Assistance Grant FY22	31.063	A0278	27,458	-
Total Program			<u>105,943</u>	<u>-</u>
Emergency Management Projects:				
Hazardous Material Assistance Grant 22	31.067	T0135	8,760	-
Total Program			<u>8,760</u>	<u>-</u>
<i>Total Executive Office of the Governor</i>			<u>114,703</u>	<u>-</u>
<i>Florida Department of Environmental Protection</i>				
Beach Management Funding Assistance Program:				
Broward County Shore Protection Project-Segment II	37.003	19BO1	36,969	-
Total Program			<u>36,969</u>	<u>-</u>
Delegated Title V Air Pollution Control Activities:				
Title V Funding for Air Pollution Control - FY 2021-2022	37.043	TV019	41,630	-
Title V Funding for Air Pollution Control - FY 2022-2023	37.043	TV019	21,004	-
Total Program			<u>62,634</u>	<u>-</u>
Florida Resilient Coastlines Program:				
Resilient Florida Program	37.098	22RRE05	227,500	-
Total Program			<u>227,500</u>	<u>-</u>
Alternative Water Supply:				
Pass-Through South Florida Water Management District				
Water Policy and Ecosystem Restoration-High Efficiency Toilet Replacement				
Credit Program	37.100	4600004364	9,320	-
T.Y. Park Reclaimed Water Main Expansion	37.100	4600004149	203,599	-
Total Program			<u>212,919</u>	<u>-</u>
<i>Total Florida Department of Environmental Protection</i>			<u>540,022</u>	<u>-</u>
<i>Florida Housing Finance Corporation</i>				
State Housing Initiatives Partnership Program (SHIP):				
State Housing Initiatives Partnership (SHIP)	40.901	N/A	319,076	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	707,373	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	186,233	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	278,249	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	23,510	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	27,592	-
Subtotal Direct Program			<u>1,542,033</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, 2022

State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title	CSFA NUMBER	CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER	TOTAL EXPENDITURES	PASSED- THROUGH TO SUBRECIPIENTS
<i>Florida Housing Finance Corporation (continued)</i>				
Pass-Through City of Coconut Creek:				
State Housing Initiatives Partnership (SHIP)	40.901	N/A	97,073	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	73,564	-
Subtotal Indirect Program			170,637	-
<i>Total Florida Housing Finance Corporation</i>			1,712,670	-
<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 21/22	41.010	21OAG27	20,242	-
Sexual Battery Recovery Services 22/23	41.010	22OAG27	6,252	-
Total Program			26,494	-
Florida Network of Children Advocacy Centers:				
Grant in Aid 21-22	41.031	21/22-GR-CAC26	218,048	-
Grant in Aid 22-23	41.031	22/23-GR-CAC26	73,044	-
Total Program			291,092	-
Nancy J. Cotterman Crisis Intervention Programs :				
Anti-Human Trafficking Family Advocate	41.032	K05175	171,465	-
Anti-Human Trafficking Family Advocate	41.032	K05343	59,991	-
Total Program			231,456	-
<i>Total Florida Department of Legal Affairs and Attorney General</i>			549,042	-
<i>Florida Department of Agriculture and Consumer Services</i>				
Mosquito Control:				
Mosquito Control	42.003	28313	50,519	-
Total Program			50,519	-
<i>Total Florida Department of Agriculture and Consumer Services</i>			50,519	-
<i>Florida Department of State</i>				
State Aid to Libraries:				
State Aid to Libraries	45.030	22-ST-02	1,223,960	-
Total Program			1,223,960	-
General Program Support				
General Operating Support-LAA	45.061	22.C.PS.500.580	59,470	-
Enhancing the Community Cultural Environment through the Development of Arts	45.061	23.C.PS.500.651	34,794	-
Total Program			94,264	-
<i>Total Florida Department of State</i>			1,318,224	-
<i>Florida Department of Education and Commissioner of Education</i>				
<i>Marjory Stoneman Douglas High School Public Safety Act</i>				
Coach Aaron Feis Guardian Program	48.140	96F-90210-9D001	135,791	-
Total Program			135,791	-
<i>Total Florida Department of Education and Commissioner of Education</i>			135,791	-
<i>Florida Department of Transportation</i>				
Commission for the Transportation Disadvantaged (CTD)				
Trip and Equipment Grant Program				
Florida Commission for the Transportation Disadvantaged Trip and Equipment	55.001	G1X54	3,239,249	-
Florida Commission for the Transportation Disadvantaged Trip and Equipment	55.001	G2994	1,312,010	-
Total Program			4,551,259	-
<i>Florida Department of Transportation (continued)</i>				

(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, 2022

State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title	CSFA NUMBER	CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER	TOTAL EXPENDITURES	PASSED- THROUGH TO SUBRECIPIENTS
Aviation Grant Programs:				
HWO SECURITY ENHANCEMENTS II- ACCESS CONTROL & CCTV	55.004	G1236	16,148	-
FLL LOADING BRIDGES	55.004	G1I31	444,033	-
AIRPORT ACCESS ROADWAY SYSTEM PHASE II	55.004	G1647	447,097	-
FLL GATE EXPANSION - PHASE II	55.004	G1I33	296,504	-
HWO DUAL TAXILANE ACCESS TO TAXIWAY L (CONSTRUCTION)	55.004	G1I40	140,000	-
REHABILITATE FLL TAXILANE T	55.004	G1J77	16,227	-
Airfield Lighting Improvements – Design	55.004	G1U42	182,573	-
FLL Automated People Mover	55.004	GIU37	5,144	-
Total Program			<u>1,547,726</u>	<u>-</u>
Seaport Grant Programs:				
Dredging and Widening project	55.005	G1761	294,992	-
Southport Turning Notch Expansion and Infrastructure Improv.	55.005	G2091	6,517,235	-
Berth Rehabilitation and Reconstruction Initiative		G2648	17,907	-
License Plate Reader (LPR) System Equipment	55.005	G1J79	120,997	-
Total Program			<u>6,951,131</u>	<u>-</u>
Commuter Assistance Program /Ride Share Grants:				
I-95 Park and Ride Lease	55.007	G1H09	76,065	-
I-95 Park and Ride Lease	55.007	G1W44	93,500	-
Total Program			<u>169,565</u>	<u>-</u>
County Incentive Grant Program:				
CIGP - Wiles Road Riverside Drive to Rock Island Road	55.008	G-0D28	187,221	-
CIGP - Wiles Road from University Drive to Riverside Drive (Construction)	55.008	G-1931	1,393,869	-
CIGP - Port Everglades By-Pass Road	55.008	G-1T03	343,946	-
Total Program			<u>1,925,036</u>	<u>-</u>
Public Transit Block Grant Program:				
Transit Block Grant	55.010	G1V54	10,693,430	-
Total Program			<u>10,693,430</u>	<u>-</u>
Public Transit Service Development Program:				
I-595 Operations and Maintenance	55.012	G1W61	1,864,407	-
Total Program			<u>1,864,407</u>	<u>-</u>
Transit Corridor Development Program:				
I-595 Express Operations and Maintenance	55.013	G1C81	235,630	-
I-95 Express Operations and Maintenance	55.013	G1C38	1,632,438	-
I-95 Express Operations and Maintenance	55.013	G1W60	708,635	-
Total Program			<u>2,576,703</u>	<u>-</u>
Total Florida Department of Transportation			<u>30,279,257</u>	<u>-</u>
Florida Department of Children and Families				
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	58,333	-
Criminal Justice, Mental Health and Substance Abuse Reinvestment Grant Program	60.115	20178-22	25,000	-
Total Program			<u>83,333</u>	<u>-</u>
Florida Network Children's Advocacy Center:				
Pass-Through Florida Network of Child Advocacy Centers:				
Grants and Donations Trust Fund	60.124	21-22-DCF-CAC-26	9,823	-
Total Program			<u>9,823</u>	<u>-</u>
Family Finders Program	60.206	JJZ04	15,415	-
Total Program			<u>15,415</u>	<u>-</u>
Total Florida Department of Children and Families			<u>108,571</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, 2022

State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title	CSFA NUMBER	CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER	TOTAL EXPENDITURES	PASSED- THROUGH TO SUBRECIPIENTS
<i>Florida Department of Health</i>				
County Grant Awards:				
Emergency Medical Services County Grant 20-21	64.005	C9006	22,495	34,010
Emergency Medical Services County Grant 21-22	64.005	C0006	101,355	37,500
Total Program			123,850	71,510
Medical Services for Abused and Neglected Children:				
Child Protection Team - 21-22	64.006	CP110	598,811	-
Child Protection Team - 22-23	64.006	CP110	229,026	-
Total Program			827,837	-
Rape Crisis Program Trust Fund - Sexual Battery Victims' Access To Services Act:				
Pass-Through Florida Council Against Sexual Violence:				
Rape Crisis Program 21-22	64.061	16TFGR27	55,566	-
Rape Crisis Program 22-23	64.061	16TFGR27	18,228	-
Total Program			73,794	-
Rape Crisis Center:				
Pass-Through Florida Council Against Sexual Violence:				
General Revenue 21-22	64.069	16TFGR27	93,805	-
General Revenue 22-23	64.069	16TFGR27	30,471	-
Total Program			124,276	-
<i>Total Florida Department of Health</i>			1,149,757	71,510
<i>Florida Department of Elder Affairs</i>				
Home Care for the Elderly:				
Pass-Through Area-Wide Council on Aging of Broward County:				
Home Care for the Elderly	65.001	JH021-15-2022	129,697	-
Home Care for the Elderly	65.001	JH022-15-2023	58,858	-
Total Program			188,555	-
Alzheimer's Respite Services:				
Pass-Through Area-Wide Council on Aging of Broward County:				
Alzheimer's Disease Initiative	65.004	JZ021-15-2022	586,094	-
Alzheimer's Disease Initiative	65.004	JZ022-15-2023	251,266	-
Total Program			837,360	-
Community Care for the Elderly:				
Pass-Through Area-Wide Council on Aging of Broward County:				
Community Care for the Elderly	65.010	JC021-15-2022	4,646,125	-
Community Care for the Elderly	65.010	JC022-15-2023	1,486,961	-
Total Program			6,133,086	-
<i>Total Florida Department of Elder Affairs</i>			7,159,001	-
<i>Florida Department of Law Enforcement</i>				
Statewide Criminal Analysis Laboratory System:				
2018-2019 Statewide Crime Lab	71.002	B4001	444,307	-
Total Statewide Criminal Analysis Laboratory System			444,307	-
Victim or Witness Assistance Program:				
Victim or Witness Assistance	71.006	Agreement	6,000	-
Total Victim or Witness Assistance			6,000	-
Assistance with Investigative Operations:				
Electronic Surveillance Support Team Task Force	71.010	4C006	2,424	-
Electronic Surveillance Support Team Task Force	71.010	Z4012	24,741	-
Total Assistance with Investigative Operations			27,165	-
Solving Cold Cases Using New DNA Technologies				
Total Solving Cold Cases Using New DNA Technologies	71.048	D5002	107,505	-
<i>Total Florida Department of Law Enforcement</i>			107,505	-

(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, 2022

State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title	CSFA 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.:				
Stop Child Abuse License Plate Program				
Child Advocacy Trust Fund	76.067	21-22-LPVC-CAC-26	<u>3,405</u>	<u>-</u>
Total Program			<u>3,405</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	21-22-LPVC-CAC-26	<u>1,242</u>	<u>-</u>
Total Program			<u>1,242</u>	<u>-</u>
<i>Total Florida Department of Highway Safety and Motor Vehicles</i>			<u>4,647</u>	<u>-</u>
<i>Florida Department of Juvenile Justice</i>				
Delinquency Prevention:				
Civil Citation Assessment	80.029	10668	182,370	-
Civil Citation Assessment	80.029	10668	<u>61,559</u>	<u>-</u>
Total Program			<u>243,929</u>	<u>-</u>
<i>Total Florida Department of Juvenile Justice</i>			<u>243,929</u>	<u>-</u>
<i>Total Expenditures of State Financial Assistance</i>			<u>\$ 46,732,221</u>	<u>\$ 71,510</u>

See Notes to Schedule.

Concluded

BROWARD COUNTY, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2022

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, 2022. 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 accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) includes the grant activity of certain federal award programs and state financial assistance projects of Broward County, Florida (the County) for the year ended September 30, 2022. 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 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 of the State of Florida. Because this 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.

Basis of Accounting

The expenditures in the accompanying Schedule are presented using the modified accrual basis of accounting, except for the proprietary funds and pass-through to subrecipients, which are presented using the accrual basis of account and cash basis of accounting, respectively. 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 NUMBER (ALN)

The program titles and assistance listing numbers were obtained from the federal or pass-through grantor of the 2022 Assistance Listing. If no ALN 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 2022 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, 2022

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 - CSFA 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>ALN</u>	<u>CONTRACT</u> <u>NUMBER</u>	<u>PRIOR YEAR</u> <u>EXPENDITURES</u> <u>REPORTED IN</u> <u>FY21</u>
FEDERAL AWARDS			
DOT-FAA	20.106	3-12-0025-097-2022	\$ 10,000,000

BROWARD COUNTY, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2022

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>ALN/ CSFA</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-90-X736-00	\$ 25,331,909	\$ (288,564)	\$ 25,043,345
Department of Transportation	20.507	FL-90-X836-00	24,392,979	(86,311)	24,306,668
Department of Transportation	20.507	FL-90-X837-00	24,143,516	(25,047)	24,118,469
Department of Transportation	20.507	FL-2017-081-00	24,443,616	(15,447)	24,428,169
Department of Transportation	20.507	FL-2018-027-00	23,568,829	(17,430)	23,551,399
Department of Transportation	20.507	FL-2018-087-00	21,872,814	(13,222)	21,859,592
Department of Transportation	20.507	FL-2020-042-00	7,044,112	(22,624)	7,021,488
Department of Transportation	20.507	FL-2020-080-00	6,477,391	(18,506)	6,458,885
Department of Transportation	20.507	FL-2016-046-00	102,945	(1,159)	101,786
Department of Health and Human Services	93.137	CPIMP211249-01-00	-	30,962	30,962
Department of Homeland Security	97.047	B0066	-	614	614
STATE FINANCIAL ASSISTANCE					
Florida Housing Finance Corporation	40.901	N/A	50,080	63,938	114,018
Florida Housing Finance Corporation	40.901	N/A	574,367	(69,875)	504,492
Florida Housing Finance Corporation	40.901	N/A	74,596	2,492	77,088
Florida Housing Finance Corporation	40.901	N/A	133,196	34,885	168,081
Florida Housing Finance Corporation	40.901	N/A	-	208	208
Florida Housing Finance Corporation	40.901	N/A	-	750	750
Florida Department of Transportation	55.008	G-IT03	-	67,808	67,808
Florida Department of Transportation	55.008	G-1931	517,214	207,627	724,841
Florida Department of Transportation	55.008	GOD28	3,587,016	937	3,587,953

NOTE 11 – NON-CASH EXPENDITURES

Non-cash expenditures reported on the Schedule represent the value of 13 specialty sedans totaling \$752,607 received from the Florida Department of Transportation under the Federal Enhanced Mobility of Seniors and Individuals with Disabilities (ALN 20.513).

BROWARD COUNTY, FLORIDA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended September 30, 2022

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>Assistance Listing Number</u>	<u>Name of Federal Program</u>
20.106	Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs
	<i>Federal Transit Cluster:</i>
20.507	Federal Transit -Formula Grants
20.526	Bus and Bus Facilities Formula Competitive, and Low or No Emissions Programs
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.137	COVID 19-Advancing Health Literacy to Enhance Equitable Community Responses to COVID-19
93.558	Temporary Assistance For Needy Families
<u>CSFA Number</u>	<u>Name of State Project</u>
22.021	Post-Adjudicatory Drug Court Program
40.901	State Housing Initiatives Partnership Program (SHIP):
55.001	Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program
55.010	Public Transit Block Grant Program
55.012	Public Transit Service Development Program
55.013	Transit Corridor Development Program
55.008	County Incentive Grant Program:

Dollar threshold used to distinguish between

Type A and Type B programs:

Federal
State

\$3,000,000
\$1,401,967

Auditee qualified as low-risk auditee?

 X Yes _____ No

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2022

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.