

BROWARD COUNTY, FLORIDA
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

BROWARD COUNTY, FLORIDA
SINGLE AUDIT REPORT
For The Fiscal Year Ended September 30, 2024

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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, 2024. 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, 2024.

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 the 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 and State projects. 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 "Ally Dawn Y.A.", written in a cursive style.

Miramar, Florida
June 12, 2025



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

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

Opinion

We have audited the Schedule of Expenditures of Federal Awards and State Financial Assistance (the "Schedule") of Broward County, Florida (the "County") for the year ended September 30, 2024, and the related notes to the Schedule.

In our opinion, the accompanying 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, 2024, 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.



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, 2024, were audited by other auditors, and they have issued their report thereon dated March 27, 2025. 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, 2025, 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 12, 2025

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2024

<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</i>				
Community Development Block Grants (CDBG)/Entitlement Grants Cluster:				
Community Development Block Grant	14.218	B-17-UC-12-0001	\$ 13,340	\$ 13,340
Community Development Block Grant - Program income	14.218	B-17-UC-12-0001	21,103	-
Community Development Block Grant	14.218	B-19-UC-12-0001	151,693	143,779
Community Development Block Grant - Program income	14.218	B-19-UC-12-0001	15,274	-
Community Development Block Grant (COVID-19)	14.218	B-20-UW-12-0001	61,468	-
Community Development Block Grant	14.218	B-20-UC-12-0001	490,530	408,442
Community Development Block Grant - Program income	14.218	B-20-UC-12-0001	1,374	-
Community Development Block Grant	14.218	B-21-UC-12-0001	1,217,377	581,741
Community Development Block Grant - Program income	14.218	B-21-UC-12-0001	61,911	-
Community Development Block Grant	14.218	B-22-UC-12-0001	1,436,436	769,167
Community Development Block Grant - Program income	14.218	B-22-UC-12-0001	23,000	-
Community Development Block Grant	14.218	B-23-UC-12-0001	<u>1,159,771</u>	<u>267,404</u>
Sub Total Direct Programs			<u>4,653,277</u>	<u>2,183,873</u>
Pass-Through City of Coconut Creek				
Community Development Block Grant	14.218	B-17-MC-12-0054	120	-
Community Development Block Grant	14.218	B-18-MC-12-0054	6,479	-
Community Development Block Grant	14.218	B-19-MC-12-0054	51	-
Community Development Block Grant (COVID-19)	14.218	B-20-CW-12-0054	6,133	-
Community Development Block Grant	14.218	B-20-MC-12-0054	414	-
Pass-Through City of Margate				
Community Development Block Grant	14.218	B-19-MC-12-0045	43,823	39,215
Community Development Block Grant	14.218	B-20-MC-12-0045	9,260	-
Community Development Block Grant	14.218	B-20-MW-12-0045	6,240	-
Pass-Through City of Weston				
Community Development Block Grant	14.218	B-19-MC-12-0062	27,369	1,300
Community Development Block Grant	14.218	B-20-MC-12-0062	20,131	-
Community Development Block Grant	14.218	B-20-MW-12-0062	<u>7,656</u>	<u>-</u>
Sub Total Indirect Programs			<u>127,676</u>	<u>40,515</u>
Total Community Development Block Grants/Entitlement Grants Cluster			<u>4,780,953</u>	<u>2,224,388</u>
Community Development Block Grants/ State's Program and Non-entitlement Grants				
Pass-Through State of Florida Department of Commerce				
Small Cities Community Development Block Grant Program	14.228	H2517 -22CV-E23	<u>442,547</u>	<u>-</u>
Total Program			<u>442,547</u>	<u>-</u>
Emergency Solutions Grants Program				
Emergency Shelter Grant	14.231	E-20-UC-12-0013	-	-
Emergency Shelter Grant	14.231	E-21-UC-12-0013	-	-
Emergency Shelter Grant	14.231	E-22-UC-12-0001	195,372	51,171
Emergency Shelter Grant	14.231	E-23-UC-12-0001	161,117	-
COVID-19 Emergency Shelter Grant	14.231	E-20-UW-12-0001	<u>588</u>	<u>662,548</u>
Total Program			<u>357,077</u>	<u>713,719</u>
Sub Total Direct Program			<u>357,077</u>	<u>713,719</u>
Pass-Through Florida Department of Children and Families				
Emergency Shelter Grant FY21 (Unified Homeless)	14.231	JP003		
Emergency Shelter Grant FY23 (Unified Homeless)	14.231	JP003		
Emergency Shelter Grant FY23 (Unified Homeless)	14.231	JP003	173,645	206,467
Emergency Shelter Grant FY23 (Unified Homeless)	14.231	JP003	46,279	10,819
COVID-19 Emergency Solutions Grant Program 2020-2021 (Cares Act/ESG-CV)	14.231	JP003	-	-
COVID-19 Emergency Solutions Grant Program 2022-2023 (Cares Act/ESG-CV)	14.231	JP003	<u>345,673</u>	<u>-</u>
Sub Total Pass-Through Florida Department of Children and Families			<u>565,597</u>	<u>217,286</u>
Total Emergency Solutions Grant Program			<u>922,674</u>	<u>931,005</u>

(Continued on next page)

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2024**

<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 (cont'd)</i>				
Home Investment Partnership Program				
HOME Investment Partnership Program	14.239	M-16-DC-120201	176,580	-
Home-Program Income	14.239	M-16-DC-120201	9,647	-
HOME Investment Partnership Program	14.239	M-17-DC-120201	17,069	-
Home-Program Income	14.239	M-17-DC-120201	11,257	-
HOME Investment Partnership Program	14.239	M-18-DC-120201	189,094	48,154
Home-Program Income	14.239	M-18-DC-120201	33,153	-
HOME Investment Partnership Program	14.239	M-19-DC-120201	365,049	127,982
Home-Program Income	14.239	M-19-DC-120201	303,735	-
HOME Investment Partnership Program	14.239	M-20-DC-120201	467,780	108,474
Home-Program Income	14.239	M-20-DC-120201	44,139	-
HOME Investment Partnership Program	14.239	M-21-DC-120201	1,142,610	7,121
Home-Program Income	14.239	M-21-DC-120201	42,899	-
HOME Investment Partnership Program	14.239	M-21-DC-120201	1,051,950	-
HOME Investment Partnership Program	14.239	M-23-DC-120201	360,172	-
HOME Investment Partnership Program	14.239	M-21-DP-120201	16,943	-
Total Home Investment Partnership Program			<u>4,232,077</u>	<u>291,731</u>
Continuum of Care Program				
Homeless Families-Continuum of Care Program (Broward IV (Samaritan Expansion))	14.267	FL0535L4D012107	29,142	90,354
Homeless Families-Continuum of Care Program (Samaritan 2008)	14.267	FL0245L4D012112	17,145	70,501
Homeless Families-Continuum of Care Program (Broward Partnership Housing III)	14.267	FL0477L4D012108	41,461	72,614
Homeless Families-Continuum of Care Program (Broward Partnership Housing IV)	14.267	FL0668L4D012105	-	1,946
Homeless Families-Continuum of Care Program (Broward Partnership Housing V)	14.267	FL0715L4D012103	-	12,336
Homeless Families-Continuum of Care Program (FL-601 Dedicated HMIS Project Expansion)	14.267	FL0465L4D012109	29,178	-
Homeless Families-Continuum of Care Program (ROP2-Rapid Re-Housing Leasing Assistance)	14.267	FL0705L4D012104	-	14,756
Homeless Families-Continuum of Care Program (NewHart Project)	14.267	FL0254L4D012114	37,468	-
Homeless Families-Continuum of Care Program (HOPE4Families Rapid Re-Housing)	14.267	FL0498L4D012108	20,118	41,346
Homeless Families-Continuum of Care Program (S+C Permanent Housing 18 Unit)	14.267	FL0401L4D012111	-	4,262
Homeless Families-Continuum of Care Program (S+C Permanent Housing 88 Units)	14.267	FL0258L4D012114	51,819	73,067
Homeless Families-Continuum of Care Program (SHIELD Housing Project)	14.267	FL0714L4D012103	-	115,487
Homeless Families-Continuum of Care Program (FL-601 CoC Planning Project Application 2021)	14.267	FL0920L4D012100	64,842	-
Homeless Families-Continuum of Care Program (Broward II)	14.267	FL0248L4D012215	1,093,849	1,076,180
Homeless Families-Continuum of Care Program (Broward IV (Samaritan Expansion))	14.267	FL0535L4D012208	319,025	260,854
Homeless Families-Continuum of Care Program (Samaritan 2008)	14.267	FL0245L4D012213	311,072	275,427
Homeless Families-Continuum of Care Program (Broward Partnership Housing III)	14.267	FL0477L4D012209	307,511	266,332
Homeless Families-Continuum of Care Program (Broward Partnership Housing IV)	14.267	FL0668L4D012206	442,672	927,740
Homeless Families-Continuum of Care Program (Broward Partnership Housing V)	14.267	FL0715L4D012204	345,769	301,913
Homeless Families-Continuum of Care Program (Chalet Apartments)	14.267	FL0249L4D012215	226,066	219,529
Homeless Families-Continuum of Care Program (FL-601 Dedicated HMIS Project Expansion)	14.267	FL0465L4D012210	309,289	-
Homeless Families-Continuum of Care Program (ROP2-Rapid Re-Housing Leasing Assistance)	14.267	FL0705L4D012205	232,929	176,073
Homeless Families-Continuum of Care Program (HART & Home)	14.267	FL0364L4D012213	213,223	-
Homeless Families-Continuum of Care Program (NewHart Project)	14.267	FL0254L4D012215	396,468	-
Homeless Families-Continuum of Care Program (HOPE4Families Rapid Re-Housing)	14.267	FL0498L4D012209	211,481	126,779
Homeless Families-Continuum of Care Program (S+C Permanent Housing 16 Unit)	14.267	FL0366L4D012213	205,484	-
Homeless Families-Continuum of Care Program (S+C Permanent Housing 18 Unit)	14.267	FL0401L4D012212	274,260	-
Homeless Families-Continuum of Care Program (S+C Permanent Housing 25 Units)	14.267	FL0534L4D012208	276,598	-
Homeless Families-Continuum of Care Program (S+C Permanent Housing 29 Units)	14.267	FL0257L4D012215	305,991	-
Homeless Families-Continuum of Care Program (S+C 74 Unit HHOPE Chronic Homeless Initiative)	14.267	FL0251L4D012215	720,619	-
Homeless Families-Continuum of Care Program (S+C Permanent Housing 88 Units)	14.267	FL0258L4D012215	1,022,229	-
Homeless Families-Continuum of Care Program (SHIELD Housing Project)	14.267	FL0714L4D012204	625,546	-
Homeless Families-Continuum of Care Program (FL-601 CoC Planning Project Application 2022)	14.267	FL0983L4D012200	172,274	-
Homeless Families-Continuum of Care Program (Broward II)	14.267	FL0248L4D012316	181,686	83,585

(Continued on next page)

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2024

<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 (cont'd)</i>				
Continuum of Care Program (cont'd)				
Homeless Families-Continuum of Care Program (Broward Partnership Housing IV)	14.267	FL0668L4D012307	79,252	-
Homeless Families-Continuum of Care Program (Chalet Apartments)	14.267	FL0249L4D012316	83,519	39,110
Homeless Families-Continuum of Care Program (HART & Home)	14.267	FL0364L4D012314	114,361	-
Homeless Families-Continuum of Care Program (S+C Permanent Housing 16 Unit)	14.267	FL0366L4D012314	101,287	-
Homeless Families-Continuum of Care Program (S+C Permanent Housing 25 Units)	14.267	FL0534L4D012309	38,645	-
Homeless Families-Continuum of Care Program (S+C Permanent Housing 29 Units)	14.267	FL0257L4D012316	136,655	-
Homeless Families-Continuum of Care Program (S+C 74 Unit HHOPE Chronic Homeless Initiative)	14.267	FL0251L4D012316	<u>196,866</u>	-
Total Continuum of Care Program			<u>9,235,799</u>	<u>4,250,191</u>
Fair Housing Assistance Program				
Fair Housing Assistance Program	14.401	FF204K234060	18,000	18,000
Fair Housing Assistance Program	14.401	FF204K234061	11,539	11,539
Fair Housing Assistance Program	14.401	FF204K240001	163,800	-
Fair Housing Assistance Program	14.401	FF204K240001	32,000	-
Fair Housing Assistance Program	14.401	FF204K240001	<u>3,000</u>	-
Total Program			<u>228,339</u>	<u>29,539</u>
Total Department of Housing and Urban Development Program			<u>19,485,312</u>	<u>4,497,016</u>
<i>Department of Justice</i>				
Missing Alzheimer's Disease Patient Assistance Program				
Missing Alzheimer's Disease Patient Assistance	16.015	2020-J1-BX-0018	<u>28,325</u>	-
Total Program			<u>28,325</u>	-
Forensics Training and Technical Assistance Program				
Forensics Training and Technical Assistance Program	16.044	15PBJA-22-GG-03641-SLFO	<u>132,119</u>	-
Total Program			<u>132,119</u>	-
Missing Children's Assistance				
2017 (ICAC) - Internet Crimes Continuation	16.543	15-JDP-21-GK-03817-MECP	608,032	-
2020 (ICAC) - Internet Crimes Continuation	16.543	2018-MC-FX-K042		-
2020 (ICAC) - Internet Crimes Continuation	16.543	2020-MC-FX-K007	<u>33,211</u>	-
Total Program			<u>641,243</u>	-
National Institute of Justice Research, Evaluation, and Development Project Grants				
Broward County Forensic Pathology Fellowship	16.560	15PBJA-23-GG-00812-SLFO	<u>197,605</u>	-
Total Program			<u>197,605</u>	-
Crime Victim Assistance				
Pass-Through Florida Office of the Attorney General				
Crime Victim Assistance	16.575	VOCA-2023-00253	<u>88,325</u>	-
Total Program			<u>88,325</u>	-
Violence Against Women Formula Grant				
Pass-Through Florida Coalition Against Domestic Violence				
InVest Grant Award	16.588	LN260	<u>130,442</u>	-
Total Program			<u>130,442</u>	-
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	<u>323,297</u>	<u>139,907</u>
Total Program			<u>323,297</u>	<u>139,907</u>

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See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2024

<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 (cont'd)</i>				
State Criminal Alien Assistance Program				
State Criminal Alien Assistance Program	16.606	15PBJA-21-RR-05127-SCAA	136,810	-
State Criminal Alien Assistance Program	16.606	15-BJA-23-RR-05594-SCAA	63,961	-
State Criminal Alien Assistance Program	16.606	2020-AP-BX-0873	2,093	-
Total Program			<u>202,864</u>	<u>-</u>
Project Safe Neighborhoods				
Project Safe Neighborhoods	16.609	15PBJA-21-GG-03011-GUNP	120,276	-
Total Program			<u>120,276</u>	<u>-</u>
Public Safety Partnership and Community Policing Grants				
Broward COPS Stop School Violence	16.710	2019MHWXK008		
Broward COPS Stop School Violence	16.710	15JCOPS-21-GG-02304-SPPS	23,089	-
Broward COPS Stop School Violence	16.710	15JCOPS-21-GG-02339-SPPS	116,050	-
Broward COPS Stop School Violence	16.710	15JCOPS-22GG-04081-LEMH	14,810	-
Broward COPS Stop School Violence	16.710	15JCOPS-22-GG-04534-PPSE	62,837	-
Broward COPS Stop School Violence	16.710	15JCOPS-22-GG-04546-PPSE	85,491	-
Broward COPS Stop School Violence	16.710	15JCOPS-22-GG-04766-PPSE	206,920	-
Total Program			<u>509,197</u>	<u>-</u>
PREA Program: Strategic Support for PREA Implementation				
Prison Rape Elimination (PREA)	16.735	15PBJA-21-GG-02774-PREA	142,720	-
Prison Rape Elimination (PREA)	16.735	2020-RP-BX-0005	85,998	-
Total Program			<u>228,718</u>	<u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program				
Pass-Through Florida Department of Law Enforcement				
Edward Byrne Justice Assistance Grant Program	16.738	15PBJA-22-GG-01757-JAGP	229,215	-
Edward Byrne Justice Assistance Grant Program-PETI (C-R7145)	16.738	15PBJA-22-GG-00656-MUMU	29,304	-
Edward Byrne Justice Assistance Grant Program-(C-R7144)	16.738	15PBJA-22-GG-00656-MUMU	178,000	-
Edward Byrne Justice Assistance Grant Program-(C-R7147)	16.738	15PBJA-22-GG-00656-MUMU	31,990	-
Edward Byrne Justice Assistance Grant Program-(C-R7148)	16.738	15PBJA-22-GG-00656-MUMU	6,250	-
Edward Byrne Justice Assistance Grant Program-(C-R7149)	16.738	15PBJA-22-GG-00656-MUMU	127,053	-
Sub Total Indirect Programs			<u>601,812</u>	<u>-</u>
Total Program			<u>601,812</u>	<u>-</u>
DNA Backlog Reduction Program				
2021 DNA Backlog Reduction Program	16.741	15PBJA-21-GG-03114-DNAX	43,206	-
2021 DNA Backlog Reduction Program	16.741	15PBJA-23-GG-00766-DNAX	5,877	-
2021 DNA Backlog Reduction Program	16.741	15PBJA-23-GG-01269-DNAX	51,729	-
2022 DNA Backlog Reduction Program	16.741	15PBJA-22-GG-01635-DNAX	430,304	-
Total Program			<u>531,116</u>	<u>-</u>
Paul Coverdell Forensic Science Improvement Grant Program				
Pass-Through Florida Department of Law Enforcement				
Paul Coverdell Forensic Sciences	16.742	15PBJA-21-GG-02897-COVE	3,925	-
Paul Coverdell Forensic Sciences	16.742	15PBJA-22-GG-01948-COVE	44,416	-
Paul Coverdell Forensic Sciences	16.742	15PBJA-23-GG-00945-COVE	25,701	-
Total Program			<u>74,042</u>	<u>-</u>
Edward Byrne Memorial Competitive Grant Program				
Prison Rape Elimination Act Program (PREA)	16.751	15PBJA-21-GG-0031-JAGP	169,196	-
Total Program			<u>169,196</u>	<u>-</u>

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See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2024

<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 Justice (cont'd)				
Congressionally Recommended Awards				
Byrne Discretionary Community Project	16.753	15PBJA-22-GG-00166-BRND	240,721	-
Total Program			240,721	-
Stop School Violence Program				
Stop School Violence	16.839	15PBJA-22-GG-04665-STOP	190,957	-
Total Program			190,957	-
Equitable Sharing Programs				
Equitable Sharing Program	16.922	N/A	967,839	-
Total Program			967,839	-
Total Department of Justice			5,378,094	139,907
Department of Transportation				
Airport Improvement, COVID-19 Airports, and Infrastructure Investment and Jobs Act Programs				
FLL ARPA	20.106	3-12-0025-098-2022	866,377	-
HWO ARPA	20.106	3-12-0025-102-2024	4,450,094	-
FLL ARPA Concessions	20.106	3-12-0029-015-2023	328,500	-
Total Program			5,644,971	-
Federal Railroad Administration				
Railroad Safety Program				
Railroad Safety	20.325	69A36523403870CRSFL	85,466	-
Total Program			85,466	-
Federal Transit Formula Grants				
FTA Formula-Capital Projects - FY 2013	20.507	FL-90-X835-00	134,671	-
FTA Formula-Capital Projects - FY 2015	20.507	FL-2017-081-00	84,809	-
FTA Formula-Capital Projects - FY 2017	20.507	FL-2018-087-00	32,009	-
FTA Formula-Capital Projects - FY 2018	20.507	FL-2020-042-00	1,152,850	-
FTA Formula-Capital Projects - FY 2019	20.507	FL-2020-080-00	7,602,960	-
FTA Formula-Capital Projects - FY 2020	20.507	FL-2022-017-00	3,435,289	-
FTA Formula-Capital Projects - FY 2021	20.507	FL-2023-057-00	1,594,688	-
FTA Formula-Capital Projects - FY 2022	20.507	FL-2024-041-00	2,822,460	-
FTA Formula-Capital Projects - FY 2023	20.507	FL-2024-009-00	11,892,631	-
FTA Formula-MPO Stop/Shelter Enhancements	20.507	FL-95-X028-00	366,625	-
Total Program			29,118,992	-
Bus and Bus Facilities Formula				
Super Grant FY2019 Section 5307 Capital Projects & Section 5339 Bus & Bus Facilities	20.526	FL-2020-080-00	64,924	-
FTA Formula-Capital Projects - FY 2020	20.526	FL-2022-017-00	3,120,171	-
Total Program			3,185,095	-
Total Federal Transit Cluster			32,304,087	-
State and Community Highway Safety Cluster				
Pass-Through Florida Department of Transportation				
State and Community Highway Safety	20.600	433144-1-8404; G2A92	363,058	-
State and Community Highway Safety	20.600	MC-2024-00017	118,946	-
State and Community Highway Safety	20.600	RS-2024-00022	119,601	-
State and Community Highway Safety	20.600	SC-2024-00018	199,779	-
State and Community Highway Safety	20.600	G2X22	857	-
Total Program			802,241	-
Total Highway Safety Cluster			802,241	-
Total Department of Transportation Programs			38,836,765	-

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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>
Department of the Treasury Programs				
Equitable Sharing Programs				
Equitable Sharing Program	21.016	N/A	<u>716,931</u>	-
Total Program			<u>716,931</u>	-
Emergency Rental Assistance Program				
Covid 19-Emergency Rental Assistance (ERA2)	21.023	N/A	<u>6,269,416</u>	-
Total Program			<u>6,269,416</u>	-
Pass-Through Florida Department of Environmental Protection				
Coronavirus State and Local Fiscal Recovery Funds	21.027	22FRP19	<u>36,079</u>	-
Total Program			<u>36,079</u>	-
Pass-Through Florida Department of State				
ARPA-Museum of Black Broward	21.027	23.s.aa.900.055	<u>193,320</u>	-
Total Program			<u>193,320</u>	-
Pass-Through Florida Department of Environmental Protection				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (ARPA Grant)	21.027	23FRP31	1,935,555	-
Hardening of Seawalls at Hollywood North Beach	21.027	22FRP15	<u>473,098</u>	-
Total Program			<u>2,638,052</u>	-
Total Department of the Treasury Programs			<u>9,624,399</u>	-
Environmental Protection Agency Programs				
Air Pollution Control Program Support				
EPA 105 Air Pollution Control	66.001	A-00402620	<u>836,631</u>	-
Total Program			<u>836,631</u>	-
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose				
Activities Relating to the Clean Air Act Programs				
Particulate Matter 2.5 Ambient Air Monitoring Network	66.034	PM-01D04920	21,381	-
Particulate Matter 2.5 Ambient Air Monitoring Network	66.034	5A-02D50923-0	38,994	-
COVID-19-Particulate Matter 2.5 Ambient Air Monitoring Network-American Rescue Plan (ARP)	66.034	0P-02D26122-0	<u>44,191</u>	-
Total Program			<u>104,566</u>	-
Total Environmental Protection Agency Programs			<u>941,197</u>	-
Department of Health and Human Services Programs				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers				
Pass-Through Areawide Council on Aging of Broward County Inc.				
Title IIE Support Services	93.044	JA123-15-2023	12,026	-
Title IIE Support Services	93.044	JA124-15-2025	<u>25,483</u>	-
Total Program			<u>37,509</u>	-
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) Programs				
One Community Partnership Expansion Project - OCP 4	93.104	1H79SM087730-01	<u>762,012</u>	<u>698,785</u>
Total Program			<u>762,012</u>	<u>698,785</u>
Pass-Through Florida Department of Health				
Injury Prevention and Control	93.136	BWF91	<u>54,351</u>	-
Total Program			<u>54,351</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>1,447,068</u>
Sub Total Direct Programs			-	<u>1,447,068</u>

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BROWARD COUNTY, FLORIDA
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For The Fiscal Year Ended September 30, 2024

<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 (cont'd)</i>				
Pass-Through Florida Department of Agriculture and Consumer Services				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)-Project H	93.323	30691	168,616	-
Sub Total Indirect Programs			168,616	-
Total Program			168,616	-
Pass-Through Florida Council Against Sexual Violence				
Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports FY 23-24	93.497	23FVP27	128,456	-
Sub Total Indirect Programs			128,456	-
Total Program			128,456	-
Pass-Through Florida Council Against Sexual Violence				
Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports FY 24-25	93.497	23FVP27	65,303	-
Sub Total Indirect Programs			65,303	-
Total Program			65,303	-
TANF Cluster				
Substance Abuse FY 2022-23	93.558	34346-22	239,277	-
Substance Abuse FY 2023-24	93.558	34346-23	44,240	-
Total TANF Cluster			283,517	-
Low-Income Home Energy Assistance				
Pass-Through Florida Department of Economic Opportunity				
Low Income Home Energy Assistance Program (Umbrella Agreement)	93.568	E1993	6,299,278	-
Low Income Home Energy Assistance Program (Umbrella Agreement)	93.568	E1993	200,193	-
Total Program			6,499,471	-
Community Services Block Grant				
Pass-Through Florida Department of Economic Opportunity				
Community Services Block Grant (Umbrella Agreement)	93.569	E1993	1,616,047	-
Community Services Block Grant (Umbrella Agreement)	93.569	E1993	127,120	-
Total Program			1,743,167	-
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	93.575	JC206	247,146	-
Total Child Care and Development Fund (CCDF) Cluster			247,146	-
Social Services Block Grant				
Pass-Through Florida Department of Children and Families				
Child Care Licensing and Enforcement	93.667	JC206	60,834	-
Total Program			60,834	-
Pass-Through Florida Department of Health				
Social Services Block Grant FY23-24	93.667	CP110	606,593	-
Total Program			606,593	-
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	UT8HA33923-04-01	2,142,690	1,615,040
Ryan White Ending the HIV Epidemic	93.686	UT8HA33923-05-03	2,141,391	1,623,081
Total Program			4,284,081	3,238,121

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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>
Department of Health and Human Services Programs (cont'd)				
Opioid State Targeted Response				
Pass-Through Broward Behavioral Health Coalition				
Behavioral Health and Substance Abuse	93.788	34346-23	1,086,291	-
Behavioral Health and Substance Abuse	93.788	34346-24	188,219	-
Total Program			<u>1,274,510</u>	<u>-</u>
Opioid State Targeted Response				
Pass-Through Florida Alcohol and Drug Abuse Association, Inc.				
FADAA - DCF FY 2023	93.788	Agreement	32,343	-
FADAA - DCF FY 2024	93.788	Agreement	9,459	-
Total Program			<u>41,802</u>	<u>-</u>
HIV Emergency Relief				
Ryan White HIV Emergency Relief Grant 23/24	93.914	H89HA00002-33	6,791,171	6,304,152
Ryan White HIV Emergency Relief Grant 24/25	93.914	H89HA00002-34	9,360,751	8,467,412
Total Program			<u>16,151,922</u>	<u>14,771,564</u>
Pass-Through Florida Department of Health				
HIV - Substance Abuse Grant - FY22	93.917	BW776	60,299	-
HIV - Substance Abuse Grant - FY23	93.917	BW776	100,740	-
Total Program			<u>161,039</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	34352-22	16,749	-
Block Grants for Community Mental Health Services	93.958	34352-23	33,191	-
Total Program			<u>49,940</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	34352-22	449,931	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34346-23	879,582	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34346-24	284,249	-
Total Program			<u>1,613,762</u>	<u>-</u>
Total Department of Health and Human Services			<u>34,234,031</u>	<u>18,708,470</u>
Executive Office of the President - ONDCP				
High Intensity Drug Trafficking Area Programs				
HIDTA - Broward County Drug Task Force 2019	95.001	G21MI0003A	92,741	-
HIDTA - Broward County Drug Task Force 2020	95.001	G22MI0003A	138,476	-
HIDTA - Broward County Drug Task Force 2021	95.001	G23MI0003A	312,748	-
HIDTA - Broward County Drug Task Force 2022	95.001	G24MI0003A	187,379	-
Total Program			<u>731,344</u>	<u>-</u>
Total Executive Office of the President - ONDCP			<u>731,344</u>	<u>-</u>
Department of Homeland Security				
Emergency Food and Shelter National Board Program				
Emergency Food and Shelter Program Phase 41	97.024	N/A	35,000	-
Total Program			<u>35,000</u>	<u>-</u>
Disaster Grants-Public Assistance-Presidentially Declared Disaster Programs				
Pass-Through Florida Division of Emergency Management				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z3887	351,226	-
Hurricane Dorian Broward Sheriff's Office	97.036	Z3879	346,521	-
Total Program			<u>697,747</u>	<u>-</u>

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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 Homeland Security (cont'd)</i>				
Hazard Mitigation Grant				
Pass-Through Florida Division of Emergency Management				
Hazard Mitigation Grant	97.039	HO859	<u>250,000</u>	-
Total Program			<u>250,000</u>	-
Emergency Management Performance Grant				
Pass-Through Florida Division of Emergency Management				
Emergency Management Performance Grant (EMPG FY23)	97.042	G0412	49,400	-
Emergency Management Performance Grant (EMPG FY24)	97.042	G0461	<u>327,060</u>	-
Total Program			<u>376,460</u>	-
Assistance to Firefighters Grant				
Firefighter Assistance	97.044	EMW-2021-FG-01327	<u>995,455</u>	-
			<u>995,455</u>	-
Building Resilient Infrastructure and Communities				
Pass-Through Florida Division of Emergency Management				
Pre-Disaster Mitigation Grant Program-Wind Retrofit	97.047	B0014	<u>82,687</u>	-
Total Program			<u>82,687</u>	-
Port Security Grant				
2020 Port Security Grant	97.056	EMW-2020-PU-00424	323,737	-
Port Security Grant Program -FY2021	97.056	EMW-2021-PU-00590	210,953	-
Port Security Grant Program -FY2022	97.056	EMW-2022-PU-00468	17,097	-
Port Security Grant Program -FY2023	97.056	EMW-2023-PU-00571	<u>186,695</u>	-
Total Program			<u>738,482</u>	-
Pass-Through Florida Division of Emergency Management				
Pass-Through City of Miami				
Homeland Security Grant Program	97.067	MOU R0521	5,993	-
Homeland Security Grant Program	97.067	R0564	269,993	-
Homeland Security Grant Program	97.067	R0565	22,273	-
Homeland Security Grant Program	97.067	R0566	2,207	-
Homeland Security Grant Program	97.067	MOU R0588	553,465	-
Homeland Security Grant Program	97.067	R0919	54,529	-
Homeland Security Grant Program	97.067	R0920	42,112	-
Homeland Security Grant Program	97.067	R0400	8,269	-
Homeland Security Grant Program	97.067	R0517	-	-
Homeland Security Grant Program	97.067	R0561	83,954	-
Homeland Security Grant Program-FY2022	97.067	R0588	91,033	-
Homeland Security Grant Program-FY2023	97.067	R0924	<u>30,717</u>	-
Subtotal Indirect Program			<u>1,164,545</u>	-
Homeland Security Bio Watch				
Bio Watch Program Field Operations and Sample Collection Activities	97.091	2006-ST-091-000015-12	-	-
Bio Watch Program Field Operations and Sample Collection Activities	97.091	06OHBIO00013-02-00	-	-
Bio Watch Program Field Operations and Sample Collection Activities	97.091	06OHBIO00013-14-00	-	-
Bio Watch Program Field Operations and Sample Collection Activities	97.091	06OHBIO00013-15-00	-	-
Bio Watch Program Field Operations and Sample Collection Activities	97.091	06OHBIO00013-16-00	-	-
Bio Watch Program Field Operations and Sample Collection Activities	97.091	06OHBIO00013-17-00	-	-
Bio Watch Program Field Operations and Sample Collection Activities	97.091	06OHBIO00013-18-00	259,324	-
Bio Watch Program Field Operations and Sample Collection Activities	97.091	06OHBIO00013-19-00	<u>117,837</u>	-
Total Program			<u>377,161</u>	-
Total Department of Homeland Security Programs			<u>4,717,537</u>	-
Total Expenditures of Federal Awards			<u>\$ 114,535,115</u>	<u>\$ 26,575,231</u>

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<u>State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>CSFA NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED THROUGH TO SUBRECIPIENTS</u>
Florida State Courts System, Office of the State Court Administrator				
Post-Adjudicatory Drug Court Program:				
Adult Drug Court Expansion Project	22.021	1700CDN	\$ 427,031	\$ -
Total Program			<u>427,031</u>	<u>-</u>
Florida Alcohol and Drug Abuse Association				
Naltrexone Program A FY22-23	22.022	Agreement	231,773	-
Naltrexone Program A FY22-24	22.022	Agreement	44,769	-
Naltrexone Program A FY21-23	22.022	Agreement	149,860	-
Naltrexone Program A FY21-24	22.022	Agreement	34,626	-
Total Program			<u>461,028</u>	<u>-</u>
Total Florida State Courts System, Office of the State Court Administrator			<u>888,059</u>	<u>-</u>
Executive Office of the Governor				
Emergency Management Program				
Emergency Management Preparedness and Assistance Grant FY23	31.063	A0424	63,176	-
Emergency Management Preparedness and Assistance Grant FY24	31.063	A0445	23,538	-
Total Program			<u>86,714</u>	<u>-</u>
Emergency Management Projects				
Hazardous Material Assistance Grant 24	31.067	T0288	9,027	-
Total Program			<u>9,027</u>	<u>-</u>
Total Executive Office of the Governor			<u>95,741</u>	<u>-</u>
Florida Department of Environmental Protection				
Delegated Title V Air Pollution Control Activities				
Title V Funding for Air Pollution Control - FY 2023-2024	37.043	TV025	42,553	-
Title V Funding for Air Pollution Control - FY 2024-2025	37.043	TV025	17,886	-
Total Program			<u>60,439</u>	<u>-</u>
Florida Resilient Coastlines Program				
Broward County Comprehensive Vulnerability Assessment	37.098	23PLN76	435,992	-
FLL Hilton Parcel Interconnection	37.098	22SRP22	17,375	-
Total Program			<u>453,367</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	4600004826	9,675	-
Total Program			<u>9,675</u>	<u>-</u>
Total Florida Department of Environmental Protection			<u>523,481</u>	<u>-</u>
Florida Department of Commerce				
Economic Development Partnerships				
Pass-Through Florida Sports Foundation				
Local Economic Development Initiative	40.040	N/A	100,000	-
Total Program			<u>100,000</u>	<u>-</u>
Florida Housing Finance Corporation				
State Housing Initiatives Partnership Program (SHIP)				
State Housing Initiatives Partnership (SHIP)	40.901	N/A	1,698,710	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	281,994	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	327,498	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	833,792	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	89,653	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	44,633	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	26,296	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	169,645	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	110,217	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	26,415	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	295,654	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	38,202	-

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See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2024

<u>State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>CSFA NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED THROUGH TO SUBRECIPIENTS</u>
<i>Florida Housing Finance Corporation (cont'd)</i>				
State Housing Initiatives Partnership (SHIP)	40.901	N/A	<u>27,272</u>	-
Subtotal Direct Program			<u>3,969,981</u>	-
Total Florida Housing Finance Corporation			<u>3,969,981</u>	-
Total Florida Department of Commerce			<u>4,069,981</u>	-
<i>Florida Department of Legal Affairs and Attorney General</i>				
Florida Network of Children Advocacy Centers				
Grant in Aid 23-24	41.031	23/24-GR-CAC26	204,181	-
Grant in Aid 24-25	41.031	24/25-GR-CAC26	<u>39,953</u>	-
Total Program			<u>244,134</u>	-
Nancy J. Cotterman Center Anti-Human Trafficking				
Anti-Human Trafficking Family Advocate	41.032	GR-2023 Broward County-00001	235,588	-
Anti-Human Trafficking Family Advocate	41.032	GR-2024-Broward-County-00004	<u>78,586</u>	-
Total Program			<u>314,174</u>	-
Total Florida Department of Legal Affairs and Attorney General			<u>558,308</u>	-
<i>Florida Department of State</i>				
State Aid to Libraries				
State Aid to Libraries	45.030	22-ST-02	<u>864,292</u>	-
Total Program			<u>864,292</u>	-
State Aid to Cultural Affairs				
General Operating Support-LAA	45.061	24.C.PS.500.474	<u>94,831</u>	-
Total Program			<u>94,831</u>	-
Total Florida Department of State			<u>959,123</u>	-
<i>Florida Department of Education and Commissioner of Education</i>				
Marjory Stoneman Douglas High School Public Safety Act				
Coach Aaron Feis Guardian Program	48.140	96F-90210-9D001	<u>154,455</u>	-
Total Program			<u>154,455</u>	-
Total Florida Department of Education and Commissioner of Education			<u>154,455</u>	-
<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	G2K27	3,826,886	-
Florida Commission for the Transportation Disadvantaged Trip and Equipment	55.001	G2Y97	<u>1,327,799</u>	-
Total Trip and Equipment			<u>5,154,685</u>	-
Aviation Grant Programs				
Airfield Lighting Improvements - Design	55.004	GIU42	190,452	-
AIRPORT ACCESS ROADWAY SYSTEM PHASE II	55.004	GI647	3,292,947	-
FLL Automated People Mover	55.004	GIU37	494,241	-
FLL CCTV Stand Alone Units	55.004	G2327	62,500	-
FLL GATE EXPANSION - PHASE II	55.004	GI133	18,037,163	-
FLL LOADING BRIDGES	55.004	GI131	1,633,106	-
FLL Taxilane ADG III	55.004	GIU34	620,353	-
FLL Taxilane T8 Widening	55.004	G2D59	53,910	-
FLL Taxiway A Pavement Rehab (Design)	55.004	G2480	144,396	-
HWO Air Traffic Control Tower (Planning)	55.004	G2482	172,432	-
HWO Mitigate Hot Spot 3: Apron Ent	55.004	G2G29	79,325	-
HWO Mitigate RW 1L-9R Crossings & Extend TW A	55.004	G2E93	130,398	-
HWO Phase II Runway 10R-28L Rehab	55.004	G2G30	18,593	-
HWO SECURITY ENHANCEMENTS II- ACCESS CONTROL & CCTV	55.004	GI132	484,558	-
HWO Separated Shared Use Path (Design)	55.004	G2B60	203,494	-
HWO South Apron Pavement Rehabilitation (Design)	55.004	G2B54	40,000	-
REHABILITATE FLL TAXILANE T	55.004	G1J77	<u>150,999</u>	-
Total Program			<u>25,808,867</u>	-

(Continued on next page)

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2024

<u>State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>CSFA NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED THROUGH TO SUBRECIPIENTS</u>
<i>Florida Department of Transportation (cont'd)</i>				
Seaport Grant Programs				
Dredging and Widening project	55.005	G1761	10,182,136	-
Berth Rehabilitation and Reconstruction Initiative	55.005	G2648	46,450	-
Southport Upland Cargo Improvements Initiative	55.005	G2C73	3,435,732	-
Cargo Berth Improvements	55.005	G2Q04	10,865,849	-
Upland Facility Improvements Initiative Project	55.005	G2Q05	46,660	-
Total Program			<u>24,576,827</u>	<u>-</u>
Commuter Assistance Program /Ride Share Grants				
I-95 Express Service Capital Purchase	55.007	G1H10	460,754	-
I-95 Express Service Capital Purchase	55.007	G1W45	1,252,841	-
I-95 Express Service Capital Purchase	55.007	G1Q94	1,102,018	-
Total Program			<u>2,815,613</u>	<u>-</u>
County Incentive Grant Program				
CIGP - Wiles Road from University Drive to Riverside Drive (Construction)	55.008	G-1931	495,300	-
GIGP - Port Everglades By-Pass Road	55.008	G-1T03	-	-
GIGP - Port Everglades By-Pass Road /Spangler Blvd from Miami Road to Eisenhower Blvd	55.008	G2L77	4,249,608	-
Total Program			<u>4,744,908</u>	<u>-</u>
Public Transit Block Grant Program				
Transit Block Grant	55.010	G2V04	10,904,807	-
Total Program			<u>10,904,807</u>	<u>-</u>
Public Transit Service Development Program				
I-595 Express Operations and Maintenance	55.012	G1W61	2,623,939	-
Total Program			<u>2,623,939</u>	<u>-</u>
Transit Corridor Development Program				
I-95 Express Operations and Maintenance	55.013	G1W60	3,408,303	-
Total Program			<u>3,408,303</u>	<u>-</u>
Intermodal Access Development Program				
Southport Upland Cargo Improvements Initiative	55.014	G2C73	300,000	-
Total Program			<u>300,000</u>	<u>-</u>
Total Florida Department of Transportation			<u>80,337,949</u>	<u>-</u>
<i>Florida Department of Children and Families</i>				
Homeless Challenge Grant				
Challenge Grant FY23-24	60.014	JP003	70,963	-
Total Program			<u>70,963</u>	<u>-</u>
Homeless Grants-in-Aid				
Unified Homeless FY23-24	60.021	JP003	102,934	-
Total Program			<u>102,934</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	20178-22	75,000	-
Criminal Justice, Mental Health and Substance Abuse Reinvestment Grant Program FY24-25	60.115	20178-22	25,000	-
			<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	23-24 DCF CAC 26	8,984	-
Total Program			<u>8,984</u>	<u>-</u>
Total Florida Department of Children and Families			<u>282,881</u>	<u>-</u>

(Continued on next page)

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2024

<u>State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>CSFA NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED THROUGH TO SUBRECIPIENTS</u>
Florida Department of Health				
County Grant Awards				
Emergency Medical Services County Grant 22-23	64.005	C1006	<u>59,500</u>	-
Total Program			<u>59,500</u>	-
Medical Services for Abused and Neglected Children				
Child Protection Team - 23-24	64.006	CP110	822,900	-
Child Protection Team - 24-25	64.006	CP110	<u>475,769</u>	-
Total Program			<u>1,298,669</u>	-
Rape Crisis Program Trust Fund - Sexual Battery Victims' Access To Services Act				
Pass-Through Florida Council Against Sexual Violence				
Rape Crisis Program 23-24	64.061	16TFGR27	53,947	-
Rape Crisis Program 24-25	64.061	16TFGR27	<u>17,982</u>	-
Total Program			<u>71,929</u>	-
Rape Crisis Center				
Pass-Through Florida Council Against Sexual Violence				
General Revenue 23-24	64.069	16TFGR27	195,743	-
General Revenue 24-25	64.069	16TFGR27	<u>65,244</u>	-
Total Program			<u>260,987</u>	-
Total Florida Department of Health			<u>1,691,085</u>	-
Florida Department of Elder Affairs				
Home Care for the Elderly				
Home Care for the Elderly	65.001	JH023-15-2024	208,181	-
Home Care for the Elderly	65.001	JH024-15-2025	<u>58,793</u>	-
Total Program			<u>266,974</u>	-
Alzheimer's Respite Services				
Pass-Through Area-Wide Council on Aging of Broward County				
Alzheimer's Disease Initiative	65.004	JZ023-15-2024	1,410,661	-
Alzheimer's Disease Initiative	65.004	JZ024-15-2025	<u>452,109</u>	-
Total Program			<u>1,862,770</u>	-
Community Care for the Elderly				
Pass-Through Area-Wide Council on Aging of Broward County				
Community Care for the Elderly	65.010	JC023-15-2024	5,426,404	-
Community Care for the Elderly	65.010	JC024-15-2025	<u>1,718,441</u>	-
Total Program			<u>7,144,845</u>	-
Total Florida Department of Elder Affairs			<u>9,274,589</u>	-
Florida Department of Law Enforcement				
Statewide Criminal Analysis Laboratory System				
Statewide Crime Lab	71.002	Y7001	<u>403,729</u>	-
Total Statewide Criminal Analysis Laboratory System			<u>403,729</u>	-
Assistance with Investigative Operations				
Electronic Surveillance Support Team Task Force	71.010	KE002	10,132	-
Statewide Crime Lab	71.010	Z8006	<u>34,067</u>	-
Total Assistance with Investigative Operations			<u>44,199</u>	-
Broward County Sheriff Office Digital Forensic Unit Expansion				
Total Broward County Sheriff Office Digital Forensic Unit Expansion	71.081	L8004	<u>515,049</u>	-
Broward County Sheriff Office Real Time Crime Center Expansion				
Total Broward County Sheriff Real Time Crime Center Expansion	71.082	L8005	<u>2,278,210</u>	-
FDLE Drone Replacement Program				
Total FDLE Drone Replacement Program	71.092	3X053	<u>271,493</u>	-

(Continued on next page)

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2024**

<u>State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>CSFA NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED THROUGH TO SUBRECIPIENTS</u>
<i>Florida Department of Law Enforcement (cont'd)</i>				
South Florida Internet Crimes Against Children (ICAC) Task Force	71.100	L8006	427,221	-
Total FDLE South Florida ICAC			<u>427,221</u>	<u>-</u>
Total Florida Department of Law Enforcement			<u>3,939,901</u>	<u>-</u>
<i>Florida Department of Management Services</i>				
Local Government Cybersecurity Grant Program	72.016	DMS-24/25-013	44,067	-
Total Program			<u>44,067</u>	<u>-</u>
Total Florida Department of Management Services			<u>44,067</u>	<u>-</u>
<i>Florida Department of Revenue</i>				
Facilities for New Professional Sports, Retained Professional Sports, or Retained Spring Training Franchise				
Sales Tax Rebate for Arena	73.016	N/A	2,000,004	-
Total Program			<u>2,000,004</u>	<u>-</u>
Total Florida Department of Revenue			<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	76.067	23-24-LPVC CAC 26	3,982	-
Child Advocacy Trust Fund			3,982	-
Total Program			<u>3,982</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	23-24-LPVC CAC 26	626	-
Total Program			<u>626</u>	<u>-</u>
Total Florida Department of Highway Safety and Motor Vehicles			<u>4,608</u>	<u>-</u>
<i>Florida Department of Juvenile Justice</i>				
Delinquency Prevention				
Civil Citation Assessment	80.029	10668	177,164	-
Civil Citation Assessment	80.029	10668	68,327	-
Total Program			<u>245,491</u>	<u>-</u>
Total Florida Department of Juvenile Justice			<u>245,491</u>	<u>-</u>
Total Expenditures of State Financial Assistance			<u>\$ 105,069,723</u>	<u>\$ -</u>

See Notes to Schedule.

(Concluded)

BROWARD COUNTY, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2024

NOTE 1 – GENERAL

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the “Schedule”) included herein represents the federal and state award activity of Broward County, Florida (the “County”), recorded by the County during the fiscal year ended September 30, 2024. 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 fiscal year ended September 30, 2024. 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 is 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 2024 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 2024 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
For The Fiscal Year Ended September 30, 2024

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 – DISASTER GRANTS – PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS) (ALN 97.036)

The Disaster Grants- Public Assistance (Presidentially Declared Disasters) program (ALN 97.036) is administered by FEMA to assist in disaster response and recovery. In 2024, FEMA approved \$652,182 in eligible expenditures incurred in the prior fiscal year.

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.

BROWARD COUNTY, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2024

**NOTE 10 – CORRECTION OF OTHER PRIOR YEAR GRANT EXPENDITURES REPORTED
(CONT'D)**

<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					
Homeland Security	97.047	B0014	\$ 494,722	\$ 24,987	\$ 519,709
Department of Energy	81.128	Agreement	-	136,881	136,881
STATE FINANCIAL ASSISTANCE					
Department of Commerce	40.040	Agreement	-	587,733	587,733
Department of Environmental Protection	37.098	23RRE03	-	302,185	302,185
Department of Transportation	55.010	G1761	2,699,735	1,904,760	4,604,495

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Fiscal Year Ended September 30, 2024

Section I - Summary of Independent Auditors' Results

Financial Statements

Type of Auditors' Report Issued:

Unmodified Opinion

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? _____ Yes X None Reported
- Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards and State Financial Assistance

Internal control over major Federal programs and State projects:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ 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:

Assistance Listing

<u>Number</u>	<u>Name of Federal Program</u>
14.218	Community Development Block Grants (CDBG)/Entitlement Grants Cluster
14.239	Home Investment Partnership Program
21.023	Covid 19-Emergency Rental Assistance (ERA2)
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.568	Low-Income Home Energy Assistance
93.569	Community Services Block Grant (Umbrella Agreement)
93.686	Ryan White Ending the HIV Epidemic
<u>CSFA Number</u>	<u>Name of State Project</u>
55.004	Aviation Grant Program
55.005	Seaport Grant Programs
65.010	Community Care for the Elderly

Dollar threshold used to distinguish between

Type A and **Type B** programs:

Federal	<u>\$3,000,000</u>
State	<u>\$3,152,000</u>

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

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Fiscal Year Ended September 30, 2024

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.