

BROWARD COUNTY, FLORIDA
SINGLE AUDIT REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2020

BROWARD COUNTY, FLORIDA
SINGLE AUDIT REPORT
Year Ended September 30, 2020

TABLE OF CONTENTS

	PAGE(S)
Independent Auditor’s Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance in Accordance with the Uniform Guidance and Chapter 10.550, <i>Rules of the Auditor General</i>	1-3
Independent Auditor’s Report on Schedule of Expenditures of Federal Awards and State Financial Assistance	4-5
Schedule of Expenditures of Federal Awards and State Financial Assistance	6-21
Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.....	22-24
Schedule of Findings and Questioned Costs	25-27
Summary Schedule of Prior Audit Findings.....	28-29



ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

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

Honorable Board of County Commissioners
Broward County, Florida

Report on Compliance for Each Major Federal Program and State Project

We have audited Broward County, Florida's (the "County") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") *Compliance Supplement* and the requirements described in the Department of Financial Services State Projects Compliance Supplement that could have a direct and material effect on each of the County's major federal programs and state projects for the year ended September 30, 2020. The County's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, *Rules of the Auditor General*. Those standards, the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.



We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal and State Project

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2020.

Other Matter

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2020-01. Our opinion on each major federal program is not modified with respect to this matter.

The County's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program or state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program or state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

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



Miramar, Florida
June 23, 2021



ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

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

Honorable Board of County Commissioners
Broward County, Florida

We have audited the accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the "Schedule") of Broward County, Florida (the "County") for the year ended September 30, 2020, and the related notes to the Schedule.

Management's Responsibility

Management is responsible for the preparation and fair presentation of this Schedule in accordance with accounting principles generally accepted in the United States of America; Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"); and Chapter 10.550, *Rules of the Auditor General*; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Chapter 10.550, Rules of Auditor General*. Those standards, the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free of material misstatement.

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



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

Report on Audited Financial Statements

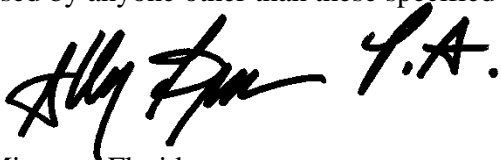
The financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2020, were audited by other auditors, and they have issued their report thereon dated April 13, 2021. 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 April 13, 2021, on their consideration of the County's internal control over financial reporting and on their tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of their testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide opinions on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Opinion

In our opinion, the Schedule referred to above presents fairly, in all material respects the Schedule of Expenditures of Federal Awards and State Financial Assistance of Broward County, Florida for the year ended September 30, 2020, in accordance with accounting principles generally accepted in the United States of America.

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



Miramar, Florida
June 23, 2021

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2020

Federal Government Grants		CONTRACT		
Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	CFDA	NUMBER/ PASS-THROUGH	TOTAL	PASSED
	NUMBER	ENTITY	EXPENDITURES	THROUGH TO
		IDENTIFYING NUMBER		SUBRECIPIENTS
<i>Department of Agriculture</i>				
Food and Nutrition Service State Administrative Matching Grants				
Pass-Through Florida Department of Children and Families				
Supplemental Nutrition Program FY 2018-19	10.561	JJZ04	\$ 14,705	\$ -
Total Program			<u>14,705</u>	<u>-</u>
Total Department of Agriculture			<u>14,705</u>	<u>-</u>
<i>Department of Housing and Urban Development</i>				
Community Development Block Grants (CDBG)/Entitlement Grants Cluster				
Community Development Block Grant	14.218	B-12-UC-12-0001	8,770	-
Community Development Block Grant	14.218	B-15-UC-12-0001	40,576	3,000
Community Development Block Grant - Program income	14.218	B-15-UC-12-0001	32,227	-
Community Development Block Grant	14.218	B-15-MC-12-0045	43,907	-
Community Development Block Grant	14.218	B-16-UC-12-0001	239,071	33,551
Community Development Block Grant - Program income	14.218	B-16-UC-12-0001	1,827	-
Community Development Block Grant	14.218	B-16-MC-12-0045	13,209	-
Community Development Block Grant	14.218	B-16-MC-12-0062	261	-
Community Development Block Grant	14.218	B-17-UC-12-0001	502,747	371,211
Community Development Block Grant - Program income	14.218	B-17-UC-12-0001	8,947	-
Community Development Block Grant	14.218	B-17-MC-12-0045	45,409	-
Community Development Block Grant - Program income	14.218	B-17-MC-12-0045	537	-
Community Development Block Grant	14.218	B-17-UC-12-0062	36,911	-
Community Development Block Grant	14.218	B-18-UC-12-0001	764,877	696,226
Community Development Block Grant - Program income	14.218	B-18-UC-12-0001	97,936	-
Community Development Block Grant	14.218	B-18-MC-12-0045	12,904	-
Community Development Block Grant	14.218	B-18-UC-12-0062	11,752	-
Community Development Block Grant	14.218	B-19-UC-12-0001	1,261,661	188,013
Community Development Block Grant - Program income	14.218	B-19-UC-12-0001	26,000	-
Community Development Block Grant	14.218	B-19-MC-12-0045	184,881	-
Community Development Block Grant	14.218	B-19-MC-0062	220,308	-
Community Development Block Grant	14.218	B-20-UW-12-0001	8,276	-
Sub Total Direct Program			<u>3,562,994</u>	<u>1,292,001</u>
Total Community Development Block Grants /Entitlement Grants Cluster			<u>3,562,994</u>	<u>1,292,001</u>
Emergency Solutions Grant Program				
Emergency Shelter Grant 2015-16	14.231	E-16-UC-12-0013	-	7,250
Emergency Shelter Grant 2016-17	14.231	E-16-UC-12-0001	2,771	2,771
Emergency Shelter Grant 2017-18	14.231	E-17-UC-12-0001	203,639	103,251
Emergency Shelter Grant 2018-19	14.231	E-18-UC-12-0001	42,200	3,323
Sub Total Direct Program			<u>248,610</u>	<u>116,595</u>
Pass-Through Florida Department of Children and Families				
Emergency Shelter Grant FY20 (Unified Homeless)	14.231	JP003	181,765	166,872
Emergency Shelter Grant FY21 (Unified Homeless)	14.231	JP003	49,019	31,023
Sub Total Pass-Through Florida Department of Children and Families			<u>230,784</u>	<u>197,895</u>
Total Emergency Solutions Grant Program			<u>479,394</u>	<u>314,490</u>
Home Investment Partnership Program				
HOME Investment Partnership Program	14.239	M-13-DC-12-0201	48,902	48,902
HOME Investment Partnership Program	14.239	M-14-DC-12-0201	24,994	24,994
HOME Investment Partnership Program	14.239	M-15-DC-12-0201	136,636	183,990
HOME Investment Partnership Program	14.239	M-16-DC-12-0201	290,663	290,663
HOME Investment Partnership Program	14.239	M-16-DC-12-0201	2,203	-
HOME Investment Partnership Program	14.239	M-17-DC-12-0201	240,189	238,548
HOME Investment Partnership Program	14.239	M-17-DC-12-0201	25,041	-
HOME Investment Partnership Program	14.239	M-18-DC-12-0201	545,268	96,049

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See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2020

Federal Government Grants		CONTRACT		
Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	CFDA	NUMBER/ PASS-THROUGH	TOTAL	PASSED
	NUMBER	ENTITY	EXPENDITURES	THROUGH TO
		IDENTIFYING NUMBER		SUBRECIPIENTS
HOME Investment Partnership Program	14.239	M-19-DC-12-0201	527,151	40,000
HOME Investment Partnership Program	14.239	M-19-DC-12-0201	<u>27,000</u>	<u>-</u>
Total HOME Investment Partnership Program			<u>1,868,047</u>	<u>923,146</u>
Homeless Management Information Systems Technical Assistance				
HMIS Capacity Building Project	14.261	FL0759H4D011800	<u>5,351</u>	<u>-</u>
Total Homeless Management Information Systems Technical Assistance			<u>5,351</u>	<u>-</u>
Continuum of Care Program				
Homeless Families - Continuum of Care Program (S & C Permanent Housing 18 Units)	14.267	FL0401L4D011707	4,074	19,671
Homeless Families - Continuum of Care Program (S & C Permanent Housing 16 Units)	14.267	FL0366L4D011708	-	1,143
Homeless Families - Continuum of Care Program (S & C Permanent Housing 25 Units)	14.267	FL0534L4D011701	3,605	3,909
Homeless Families - Continuum of Care Program (S & C Permanent Housing 29 Units)	14.267	FL0257L4D011710	-	2,093
Homeless Families - Continuum of Care Program (S & C 74 Unit HHOPE Chronic Homeless Initiative)	14.267	FL0251L4D011701	-	5,102
Homeless Families - Continuum of Care Program (S&C Permanent Housing 88 Units)	14.267	FL0258L4D011710	101,080	173,887
Homeless Families - Continuum of Care Program (FL-601 CoC Planning Application 2017)	14.267	FL0704L4D011700	68,707	-
Homeless Families - Continuum of Care Program (NewHart)	14.267	FL0254L4D011710	16,840	-
Homeless Families - Continuum of Care Program (HOPE4Families Rapid Re-Housing)	14.267	FL0498L4D011704	29,473	84,251
Homeless Families - Continuum of Care Program (Broward IV (Samaritan Expansion))	14.267	FL0535L4D011703	33,852	43,024
Homeless Families - Continuum of Care Program (Samaritan 2008)	14.267	FL0245L4D011708	7,908	30,915
Homeless Families - Continuum of Care Program (Broward Partnership Housing III)	14.267	FL0477L4D011704	52,097	96,523
Homeless Families - Continuum of Care Program (Broward Partnership Housing IV)	14.267	FL0668L4D011701	-	10,350
Homeless Families - Continuum of Care Program (FL-601 Dedicated HMIS Project)	14.267	FL0465L4D011705	35,353	-
Homeless Families - Continuum of Care Program (ROP2-Rapid Re-Housing Leasing Assistance)	14.267	FL0705L4D011700	-	15,902
Homeless Families - Continuum of Care Program (Broward II)	14.267	FL0248L4D011811	855,174	853,001
Homeless Families - Continuum of Care Program (Broward IV (Samaritan Expansion))	14.267	FL0535L4D011804	321,647	237,155
Homeless Families - Continuum of Care Program (Samaritan 2008)	14.267	FL0245L4D011809	250,178	188,822
Homeless Families - Continuum of Care Program (Broward Partnership Housing III)	14.267	FL0477L4D011805	265,028	165,791
Homeless Families - Continuum of Care Program (Broward Partnership Housing IV)	14.267	FL0668L4D011802	323,835	593,514
Homeless Families - Continuum of Care Program (Chalet Apartments)	14.267	FL0249L4D011811	142,635	198,165
Homeless Families - Continuum of Care Program (FL-601 Dedicated HMIS Project)	14.267	FL0465L4D011806	191,939	-
Homeless Families - Continuum of Care Program (Independent Living Program)	14.267	FL0252L4D011811	244,248	324,450
Homeless Families - Continuum of Care Program (ROP2-Rapid Re-Housing Leasing Assistance)	14.267	FL0705L4D011801	200,790	152,101
Homeless Families - Continuum of Care Program (HART & Home)	14.267	FL0364L4D011809	87,724	-
Homeless Families - Continuum of Care Program (NewHart Project)	14.267	FL0254L4D011811	353,800	-
Homeless Families - Continuum of Care Program (HOPE4Families Rapid Re-Housing)	14.267	FL0498L4D011805	249,830	144,033
Homeless Families - Continuum of Care Program (S&C Permanent Housing 16 Units)	14.267	FL0366L4D011809	160,705	202,518
Homeless Families - Continuum of Care Program (S&C Permanent Housing 18 Unit)	14.267	FL0401L4D011808	200,277	149,368
Homeless Families - Continuum of Care Program (S&C Permanent Housing 25 Units)	14.267	FL0534L4D011804	214,406	188,672
Homeless Families - Continuum of Care Program (S&C Permanent Housing 29 Units)	14.267	FL0257L4D011811	245,620	306,831
Homeless Families - Continuum of Care Program (S&C 74 Unit HHOPE Chronic Homeless Initiative)	14.267	FL0251L4D011811	625,157	766,685
Homeless Families - Continuum of Care Program (S&C Permanent Housing 88 Units)	14.267	FL0258L4D011811	860,621	625,132
Homeless Families - Continuum of Care Program (FL-601 CoC Planning Project Application 2018)	14.267	FL0750L4D011800	228,871	-
Homeless Families - Continuum of Care Program (HMIS Capacity Building Project)	14.267	FL0759H4D011800	5,351	-
Homeless Families - Continuum of Care Program (SHIELD Housing Project)	14.267	FL0714L4D011700	278,781	215,589
Homeless Families - Continuum of Care Program (Broward Partnership Housing V)	14.267	FL0715L4D011700	331,803	297,484
Homeless Families - Continuum of Care Program (Broward II)	14.267	FL0248L4D011912	163,481	-
Homeless Families - Continuum of Care Program (Broward Partnership Housing IV)	14.267	FL0668L4D011903	163,866	-
Homeless Families - Continuum of Care Program (Chalet Apartments)	14.267	FL0249L4D011912	111,901	-
Homeless Families - Continuum of Care Program (HART & Home)	14.267	FL0364L4D011910	192,106	-

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See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2020

Federal Government Grants		CONTRACT		PASSED
Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	CFDA	NUMBER/ PASS-THROUGH	TOTAL	THROUGH TO
	NUMBER	ENTITY	EXPENDITURES	SUBRECIPIENTS
		IDENTIFYING NUMBER		
Homeless Families - Continuum of Care Program (S&C Permanent Housing 16 Units)	14.267	FL0366L4D011910	83,947	56,142
Homeless Families - Continuum of Care Program (S&C Permanent Housing 25 Units)	14.267	FL0534L4D011905	22,453	-
Homeless Families - Continuum of Care Program (S&C Permanent Housing 29 Units)	14.267	FL0257L4D011912	120,715	83,827
Homeless Families - Continuum of Care Program (S&C 74 Unit HHOPE Chronic Homeless Initiative)	14.267	FL0251L4D011912	<u>313,573</u>	<u>214,849</u>
Total Continuum of Care Program			<u>8,163,451</u>	<u>6,450,899</u>
Fair Housing Assistance Program - State and Local				
Fair Housing Assistance Program - State and Local	14.401	FF204K154027	<u>167,000</u>	-
Total Program			<u>167,000</u>	-
Total Department of Housing and Urban Development Program			<u>14,246,237</u>	<u>8,980,536</u>
Department of Justice				
Services for Trafficking Victims				
Direct Services to support victims of Human Trafficking	16.320	2019-VT-BX-0060	<u>31,355</u>	-
Total Program			<u>31,355</u>	-
Missing Children's Assistance				
2017 (ICAC) - Internet Crimes Continuation	16.543	2017-MC-FX-K014	69,528	
2018 (ICAC) - Internet Crimes Continuation	16.543	2018-MC-FX-K042	<u>299,421</u>	-
Total Program			<u>368,949</u>	-
National Institute of Justice Research, Evaluation, and Development Project Grants				
Broward County Forensic Pathology Fellowship	16.560	2018-DU-BX-0149	68,265	
Broward County Forensic Pathology Fellowship	16.560	2019-AR-BX-0007	<u>37,886</u>	-
Total Program			<u>106,151</u>	-
Victims of Crime Act (VOCA)				
Pass-Through Florida Office of the Attorney General				
Crime Victim Assistance	16.575	VOCA-2019 BSO-00335	<u>78,452</u>	-
Total Program			<u>78,452</u>	-
Violence Against Women Formula Grants				
Pass-Through Florida Coalition Against Domestic Violence				
2018-2019 Enhanced Law Enforcement	16.588	20-8007-LE-ENH	84,436	-
2018-2019 InVest Grant Award	16.588	20-8007-LE-ENH; LN088	25,588	-
2019-20 Enhanced Law Enforcement	16.588	20-8007-LE-INV	108,657	-
2019-2020 InVest Grant Award	16.588	20-8007-LE-INV; LN089	<u>36,682</u>	-
Total Program			<u>255,363</u>	-
Bullet Proof Vest Grant				
2018 Bullet Proof Vest	16.607	2018BOBX18095039	<u>44,316</u>	-
Total Program			<u>44,316</u>	-
Project Safe Neighborhoods				
2019 Project Safe Neighborhoods	16.609	2019-PSNS-BROW-1-U5-005	<u>221,473</u>	-
Total Program			<u>221,473</u>	-
Public Safety Partnership and Community Policing Grants				
Broward 2019 COPS Stop School Violence	16.710	2019MHWXK008	15,070	-
Broward 2019 COPS Stop School Violence	16.710	2018SVWX0056	<u>371,199</u>	<u>448,804</u>
Total Program			<u>386,269</u>	<u>448,804</u>

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See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2020

Federal Government Grants	CFDA	CONTRACT	TOTAL	PASSED
Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	NUMBER	NUMBER/ PASS-THROUGH	EXPENDITURES	THROUGH TO
		ENTITY		SUBRECIPIENTS
		IDENTIFYING NUMBER		
Edward Byrne Memorial Justice Assistance Grant Program				
2017 Justice Assistance Grant	16.738	2017-DJ-BX-0823	415,949	-
2020 Justice Assistance Grant	16.738	2020-PREA-BROW-1-G9-002	99,295	-
Sub Total Direct Program			<u>515,244</u>	<u>-</u>
Pass-Through Florida Department of Law Enforcement				
Edward Byrne Justice Assistance Grant 2019	16.738	2019-JAGC-BROW-4-N2-139	15,041	-
Edward Byrne Justice Assistance Grant 2019	16.738	2019-JAGC-BROW-4-N2-176	26,328	12,898
Sub Total Indirect Program			<u>41,369</u>	<u>12,898</u>
Total Program			<u>556,613</u>	<u>12,898</u>
DNA Backlog Reduction Program				
2017 DNA Backlog Reduction Program	16.741	2017-DN-BX-0022	94,610	-
2019 DNA Backlog Reduction Program	16.741	2019-DN-BX-0066	135,318	-
Total Program			<u>229,928</u>	<u>-</u>
Paul Coverdell Forensic Sciences Improvement Grant Program				
Pass-Through Florida Department of Law Enforcement				
2018 Paul Coverdell Forensic Sciences	16.742	2018-CD-BX-0017	75,802	-
2019 Paul Coverdell Forensic Sciences	16.742	2019-CD-BX-0011	49,792	-
2019 Paul Coverdell Forensic Sciences	16.742	2019-CD-BX-0011	2,698	-
Total Program			<u>128,292</u>	<u>-</u>
PREA Program Expansion Initiative				
2018 Expansion Initiative #2	16.751	2019-PREA-BROW-1-A6-002	36,662	-
Total Program			<u>36,662</u>	<u>-</u>
Second Chance Act Reentry Initiative				
Innovations in Reentry	16.812	2018-CA-BX-0200	135,053	-
Total Program			<u>135,053</u>	<u>-</u>
Equitable Sharing Programs				
Equitable Sharing Program	16.922	N/A	466,978	-
Total Program			<u>466,978</u>	<u>-</u>
Total Department of Justice			<u>3,045,854</u>	<u>461,702</u>
Department of Transportation				
Airport Improvement Program				
FAA FLL Part 150 Update	20.106	3-12-0025-078-2016	402,416	-
FAA FLL Airport Master Plan & ALP	20.106	3-12-0025-079-2016	391,336	-
FAA Emergency Generator	20.106	3-12-0029-010-2016	42,859	-
FAA Implement Noise Mitigation #8	20.106	3-12-0025-085-2018	5,183,418	-
FAA FLL Rehab N. Runway 10L-28R Pavement Rehab	20.106	3-12-0025-088-2019	9,925,451	-
FAA EXTEND RUNWAY 10R/28L LETTER OF INTENT # 10	20.106	3-12-0025-089-2020	26,666,667	-
FLL CARES ACT	20.106	3-12-0025-090-2020	95,690,742	-
HWO CARES ACT	20.106	3-12-0029-012-2020	62,100	-
Total Program			<u>138,364,989</u>	<u>-</u>
Highway Planning and Construction Cluster				
Pass-Through University of South Florida Board of Trustees				
2018 High Visibility Enforcement Program	20.205	43144-1-8404 GOY79	150,528	-
Total Program			<u>150,528</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, 2020

Federal Government Grants				
Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	CFDA NUMBER	CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER	TOTAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
Recreational Trails Program				
Pass-Through Florida Department of Environmental Protection				
Long Key South Trail	20.219	T1705	99,693	-
Total Program			<u>99,693</u>	<u>-</u>
Total Highway Planning and Construction Cluster			<u>250,221</u>	<u>-</u>
Federal Transit Cluster				
Federal Transit Capital Investment Grants				
FTA Capital Assistance - Broward Blvd. Livability	20.500	FL-04-0149-01	160,059	-
FTA Capital Assistance - DDA Streetscape HPP	20.500	FL-55-0004-01	5,720	-
Total Program			<u>165,779</u>	<u>-</u>
Federal Transit Formula Grants				
FTA Formula-Capital Projects - FY 2010	20.507	FL-90-X736-00	181,429	-
FTA Formula-Capital Projects - FY 2011	20.507	FL-90-X836-00	3,818,224	-
FTA Formula-Capital Projects - FY 2012	20.507	FL-90-X837-00	5,022,778	-
FTA Formula-Capital Projects - FY 2013	20.507	FL-90-X835-00	2,701,241	-
FTA Formula-Capital Projects - FY 2014	20.507	FL-90-X844-00	2,319,743	-
FTA Formula-Capital Projects - FY 2015	20.507	FL-2017-081-00	12,432,097	-
FTA Formula-Capital Projects - FY 2016	20.507	FL-2018-027-00	10,891,225	-
FTA Formula-Capital Projects - FY 2017	20.507	FL-2018-087-00	5,935,673	-
FTA Formula-Capital Projects - FY 2018	20.507	FL-2020-042-00	422,768	-
FTA Formula-Capital Projects - FY 2019	20.507	FL-2020-080-00	5,295,700	-
FTA Formula-Capital Projects - FY 2020	20.507	FL-xx-xx-xx-xx	42,104	-
FTA Formula-MPO Stop/Shelter Enhancements	20.507	FL-95-X028-00	185,610	-
FTA Formula-FTA Lauderdale Lakes Shelters Collaborative	20.507	FL-95-X045-00	31,247	-
FTA Formula-MPO Fare Interoperability Pilot Project	20.507	FL-95-X064-00	347,945	-
FTA Formula-Lauderhill Signature Shelters	20.507	FL-95-X049-00	30,866	-
FTA Formula-CARES ACT Operating and Capital Assistance Grant	20.507	FL-2020-099-00	8,695,740	-
Total Program			<u>58,354,390</u>	<u>-</u>
Buses and Bus Facilities Formula Program				
Bus and Bus Facilities-FY2014 Purchase of 40 ft. replacement buses	20.526	FL-34-0014-00	53,069	-
Bus and Bus Facilities-FY2013 Purchase of 40 ft. replacement buses	20.526	FL-34-0009-00	118,892	-
Bus and Bus Facilities-FY2017 Purchase of 40 ft. replacement buses	20.526	FL-2018-028-00	2,532,360	-
Bus and Bus Facilities-FY2015 Purchase of 40 ft. replacement buses	20.526	FL-2017-089-00	2,863,583	-
Bus and Bus Facilities-FY2016 Purchase of 40 ft. replacement buses	20.526	FL-2017-092-00	2,316,232	-
5339 (c) -FFY18 Low or No Emission Bus Program-Solar Power Generation Infrastructure	20.526	FL-2020-069-00	75,808	-
Total Program			<u>7,959,944</u>	<u>-</u>
Total Federal Transit Cluster			<u>66,480,113</u>	<u>-</u>
Transit Services Program Cluster				
Pass-Through Florida Department of Transportation				
Enhanced Mobility of Seniors and Individuals with Disabilities Non-cash Item (see Note 11)	20.513	435210-4-93-15	975,080	-
Total Transit Services Cluster			<u>975,080</u>	<u>-</u>
Public Transportation Research				
Public Transportation Research-DDA Streetscape TCSP	20.514	FL26-0020-01	654,794	-
Total Program			<u>654,794</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, 2020

Federal Government Grants				
Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	CFDA NUMBER	CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER	TOTAL EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
Highway Safety Cluster				
Pass-Through Florida Department of Transportation				
2018-19 Broward Aggressive Speed Enforcement	20.600	CP-20-04-12	13,832	-
2018-19 Broward Distracted Driving	20.600	DD-20-04-03	9,787	-
2018-19 Broward Motorcycle Safety Enforcement	20.600	MC-20-10-13	86,650	-
2018-19 Broward Grand Drivers 65+	20.600	SC-20-13-03	99,126	-
Total Program			<u>209,395</u>	-
National Priority Safety Programs				
Pass-Through Florida Department of Transportation				
2017-18 Operation Buckle Up	20.616	M2HVE-18-20-01	19,786	-
Total Program			<u>19,786</u>	-
Total Highway Safety Cluster			<u>229,181</u>	-
Total Department of Transportation			<u>206,954,378</u>	-
Department of the Treasury Programs				
Equitable Sharing Programs				
Equitable Sharing Program	21.016	N/A	124,939	-
Total Program			<u>124,939</u>	-
Coronavirus Relief Fund				
COVID-19 Coronavirus Relief Funds (Cares Act)	21.019	N/A	238,339,260	-
Total Program			<u>238,339,260</u>	-
Pass-Through Florida Housing Finance Corporation				
COVID-19 Coronavirus Relief Funds (Cares Act)-County, Weston, Margate	21.019	040-2020	331,086	-
Total Program			<u>331,086</u>	-
Total Department of the Treasury Programs			<u>238,795,285</u>	-
National Aeronautics and Space Administration				
Pass-Through American Library Association				
NASA@ My Library	43.001	N/A	100	-
Total National Aeronautics and Space Administration			<u>100</u>	-
Institute of Museum and Library Services				
Pass-Through Florida Department of State				
Library Services and Technology Act Grant for Project Welcome	45.310	19-LSTA-B-02	48,678	-
Total Institute of Museum and Library Services			<u>48,678</u>	-
National Science Foundation				
Pass-Through Space Science Institute (SSI)				
Education and Human Resources				
Project Build: Building Using an Interactive Learning Design-Year 3	47.076	1657593/0000782	5,729	-
Total National Science Foundation			<u>5,729</u>	-
Environmental Protection Agency				
Air Pollution Control Program Support				
EPA 105 Air Pollution Control	66.001	A-00402620	248,450	-
Total Program			<u>248,450</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, 2020

Federal Government Grants		CONTRACT		
Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	CFDA	NUMBER/ PASS-THROUGH	TOTAL	PASSED
	NUMBER	ENTITY	EXPENDITURES	THROUGH TO
		IDENTIFYING NUMBER		SUBRECIPIENTS
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-96495815	38,356	-
Particulate Matter 2.5 Ambient Air Monitoring Network	66.034	PM-01D04920	<u>33,320</u>	<u>-</u>
Total Program			<u>71,676</u>	<u>-</u>
Total Environmental Protection Agency				
			<u>320,126</u>	<u>-</u>
U.S. Election Assistance Commission Programs				
Help America Vote Act (HAVA) Requirement Payments				
Pass-Through Florida Department of State, Division of Elections				
HAVA- Federal Election Activities Grant 2018	90.401	MOA 2017-18-01	4,119	-
HAVA- Federal Election Activities Grant 2019	90.401	MOA 2018-19-003	<u>157,864</u>	<u>-</u>
			<u>161,983</u>	<u>-</u>
Help America Vote Act (HAVA) Election Security Programs				
HAVA- Federal Election Cybersecurity Initiatives Grant 2020	90.404	MOA 2019-2020-001	46,061	-
HAVA- Coronavirus Aid, Relief and Economic Security 2020 (COVID-19)	90.404	MOA 2020-001	<u>1,528,105</u>	<u>-</u>
Total Help America Vote Act (HAVA) Programs			<u>1,574,166</u>	<u>-</u>
Total U.S. Election Assistance Commission Programs			<u>1,736,149</u>	<u>-</u>
Department of Health and Human Services				
National Family Care Giver Support, Title III E, Part E				
Pass-Through Areawide Council on Aging of Broward County Inc.				
Title III E Support Services	93.052	JA119-15-2019	2,982	-
Title III E Support Services	93.052	JA120-15-2020	<u>8,284</u>	<u>-</u>
Total Program			<u>11,266</u>	<u>-</u>
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) Programs				
One Community Partnership Expansion Project - OCP2 - 19	93.104	5U79SM062454-04	<u>-</u>	<u>274,624</u>
Total Program			<u>-</u>	<u>274,624</u>
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
Drug Court Expansion	93.243	1H79TI080132-01	191,693	-
Drug Court Expansion	93.243	6H79SP080310-01MM002	274,316	-
One Community Partnership Expansion Project - OCP 3	93.243	1H79SM082386-01	<u>941,924</u>	<u>634,228</u>
Sub Total Direct Programs			<u>1,407,933</u>	<u>634,228</u>
Total Program			<u>1,407,933</u>	<u>634,228</u>
TANF Cluster				
Pass-Through Florida Department of Children and Families				
Child Protective Investigations FY 2018-19	93.558	JJZ04	2,650,560	-
Pass-Through Broward Behavioral Health Coalition				
Substance Abuse FY 2018-19	93.558	34346-19	312,909	-
Substance Abuse FY 2019-20	93.558	34346-20	<u>120,935</u>	<u>-</u>
Total TANF Cluster			<u>3,084,404</u>	<u>-</u>
Low-Income Home Energy Assistance				
Pass-Through Florida Department of Economic Opportunity				
Low Income Home Energy Assistance Program	93.568	17EA-0F-11-16-01-004	5,537,668	-
Low Income Home Energy Assistance Program	93.568	17EA-0F-11-16-01-004	534,101	-
Low Income Home Energy Assistance Program-CARES ACT	93.568	17EA-0F-11-16-01-004	<u>613,078</u>	<u>-</u>
Total Program			<u>6,684,847</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, 2020

Federal Government Grants		CONTRACT		
Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	CFDA	NUMBER/ PASS-THROUGH	TOTAL	PASSED
	NUMBER	ENTITY	EXPENDITURES	THROUGH TO
		IDENTIFYING NUMBER		SUBRECIPIENTS
Community Services Block Grant				
Pass-Through Florida Department of Economic Opportunity				
Community Services Block Grant	93.569	17SB-OD-11-16-01-103	727,653	-
Community Services Block Grant	93.569	17SB-OD-11-16-01-103	696,938	-
Total Program			<u>1,424,591</u>	<u>-</u>
Child Care and Development Fund (CCDF) Cluster				
Child Care and Development Block Grant				
Pass-Through Florida Department of Children and Families				
Child Care Licensing and Enforcement - FY18-19	93.575	JC206	220,033	-
Child Care Licensing and Enforcement - FY19-20	93.575	JC206	73,344	-
Total Child Care and Development Fund (CCDF) Cluster			<u>293,377</u>	<u>-</u>
Assets for Independence Demonstration				
Assets for Independence 2014-2020	93.602	90EI0876	31,084	4,392
Assets for Independence 2016-2021	93.602	90EI0972	47,096	7,488
Total Program			<u>78,180</u>	<u>11,880</u>
Social Services Block Grant				
Pass-Through Florida Department of Children and Families				
Foster Care Title IV-E FY 2018-19	93.658	JJZ04	352,507	-
Total Program			<u>352,507</u>	<u>-</u>
Social Services Block Grant				
Pass-Through Florida Department of Children and Families				
Child Protective Investigations FY 2019-20	93.667	JJZ04	2,523,578	-
Child Care Licensing and Enforcement FY 2018-19	93.667	JC206	44,456	-
Child Care Licensing and Enforcement FY 2019-20	93.667	JC206	14,849	-
Pass-Through Florida Department of Health				
Social Services Block Grant FY19-20	93.667	CPX10	491,663	-
Total Program			<u>3,074,546</u>	<u>-</u>
Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program				
Parts A and B				
Ryan White Ending the HIV Epidemic	93.686	UT8HA33923-01-00	63,976	-
Total Program			<u>63,976</u>	<u>-</u>
Social Services Block Grant				
Pass-Through Florida Department of Children and Families				
Medical Assistance Program FY 2018-19	93.778	JJZ04	19,518	-
Total Program			<u>19,518</u>	<u>-</u>
Opioid State Targeted Response				
Pass-Through Broward Behavioral Health Coalition				
Behavioral Health and Substance Abuse	93.788	34346-19	654,915	-
Behavioral Health and Substance Abuse	93.788	34346-20	174,227	-
Total Program			<u>829,142</u>	<u>-</u>
Opioid State Targeted Response				
Pass-Through Florida Alcohol and Drug Abuse Association, Inc.				
FADAA - DCF FY 2019	93.788	Agreement	63,920	-
FADAA - DCF FY 2020	93.788	Agreement	14,960	-
Total Program			<u>78,880</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, 2020

Federal Government Grants		CONTRACT		
Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	CFDA	NUMBER/ PASS-THROUGH	TOTAL	PASSED
	NUMBER	ENTITY	EXPENDITURES	THROUGH TO
		IDENTIFYING NUMBER		SUBRECIPIENTS
HIV Emergency Relief Project Grants				
Ryan White HIV Emergency Relief Grant 19/20	93.914	H89HA00002-29	7,659,987	8,745,088
Ryan White HIV Emergency Relief Grant 20/21	93.914	H89HA00002-30	6,949,105	4,875,267
Ryan White HIV/AIDS Program Part A-COVID-19 Response	93.914	H9AHA36911-01-00	381,308	289,822
Total Program			<u>14,990,400</u>	<u>13,910,177</u>
HIV Care Formula Grants				
Pass-Through Florida Department of Health				
HIV - Substance Abuse Grant - FY19	93.917	BW703 R2	21,614	-
HIV - Substance Abuse Grant - FY20	93.917	BW703 R3	46,945	-
Total Program			<u>68,559</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	34352-19	10,353	-
Block Grants for Community Mental Health Services	93.958	34352-20	3,695	-
Behavioral Health and Substance Abuse Grant	93.958	34345-19	35,217	-
Behavioral Health and Substance Abuse Grant	93.958	34345-20	8,827	-
Total Program			<u>58,092</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	34352-19	314,046	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34352-20	100,893	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34346-19	1,014,846	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34346-20	543,295	-
Total Program			<u>1,973,080</u>	<u>-</u>
Total Department of Health and Human Services			<u>34,493,298</u>	<u>14,830,909</u>
Executive Office of the President - ONDCP				
High Intensity Drug Trafficking Area Programs				
HIDTA - Broward County Drug Task Force 2018	95.001	G18MI0003A	53,002	-
HIDTA - Broward County Drug Task Force 2018	95.001	G18MI0003A	338,924	-
HIDTA - Broward County Drug Task Force 2019	95.001	G19MI0003A	41,799	-
HIDTA - Broward County Drug Task Force 2019	95.001	G19MI0003A	90	-
HIDTA - Broward County Drug Task Force 2020	95.001	G20MI0003A	134,795	-
HIDTA - Broward County Drug Task Force 2020	95.001	G20MI0003A	2,291	-
HIDTA - Broward County Drug Task Force 2020	95.001	G20MI0003A	2,447	-
Total Program			<u>573,348</u>	<u>-</u>
Total Executive Office of the President ONDCP			<u>573,348</u>	<u>-</u>
Department of Homeland Security				
Emergency Food and Shelter National Board Program				
Emergency Food and Shelter Program Phase 36	97.024	N/A	93,733	-
Total Program			<u>93,733</u>	<u>-</u>
Disaster Grants-Public Assistance-Presidentially Declared Disasters				
Pass-Through Florida Division of Emergency Management				
Hurricane Irma	97.036	Z00474	2,330,635	-
Total Program			<u>2,330,635</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, 2020

Federal Government Grants		CONTRACT		
Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	CFDA	NUMBER/ PASS-THROUGH	TOTAL	PASSED
	NUMBER	ENTITY	EXPENDITURES	THROUGH TO
		IDENTIFYING NUMBER		SUBRECIPIENTS
Emergency Management Performance Grant				
Pass-Through Florida Division of Emergency Management				
Emergency Management Performance Grant (EMPG FY20)	97.042	G0058	273,701	-
Emergency Management Performance Grant (EMPG FY21)	97.042	G0156	<u>88,409</u>	-
Total Program			<u>362,110</u>	-
Port Security Grant Program				
2017 Port Security Grant	97.056	EMW-2017-PU-00576-S01	156,884	-
2018 Port Security Grant	97.056	EMW-2018-PU-00283-S01	38,740	-
Port Security Grant Program -FY2018	97.056	EMW-2018-PU-00335	97,038	-
Port Security Grant Program -FY2019	97.056	EMW-2019-PU-00380	<u>50,619</u>	-
Total Program			<u>343,281</u>	-
Pass-Through Florida Division of Emergency Management				
Pass-Through City of Miami				
2018 Operation Stonegarden - Issue 44	97.067	19-DX-06-11-16-23-270	139,474	-
2018 State Homeland Security - Fire Rescue	97.067	19-DS-01-11-16-23-220	91,773	-
2019 Operation Stonegarden - Issue 48	97.067	R0076	31,311	-
2019 State Homeland Security Grant Program - LE	97.067	R0167	8,249	-
Homeland Security Grant Program	97.067	19DS-04-11-23-02-319	90,104	-
Homeland Security Grant Program	97.067	R0075	<u>28,578</u>	-
Subtotal Indirect Program			<u>389,489</u>	-
Total Program			<u>389,489</u>	-
Homeland Security Bio Watch Program				
Bio Watch Program Field Operations and Sample Collection Activities	97.091	06OHBIO00013-14-00	183,520	-
Bio Watch Program Field Operations and Sample Collection Activities	97.091	06OHBIO00013-15-00	<u>126,631</u>	-
Total Program			<u>310,151</u>	-
Total Department of Homeland Security			<u>3,829,399</u>	-
Total Expenditures of Federal Awards			<u>\$ 504,063,286</u>	<u>\$ 24,273,147</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, 2020

<u>State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>CFSA NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED- THROUGH TO SUBRECIPIENTS</u>
<i>Florida State Courts System, Office of the State Court Administrator</i>				
Post-Adjudicatory Drug Court Program				
Adult Drug Court Expansion Project	22.021	1700640	\$ 674,478	\$ -
Total Program			<u>674,478</u>	<u>-</u>
Florida Alcohol and Drug Abuse Association				
Naltrexone Program A FY 19-20	22.022	Agreement	97,229	-
Naltrexone Program A FY20-21	22.022	Agreement	55,820	-
Naltrexone Program B FY19-20	22.022	Agreement	80,278	-
Naltrexone Program B FY 20-21	22.022	Agreement	30,670	-
Total Program			<u>263,997</u>	<u>-</u>
<i>Total Florida State Courts System, Office of the State Court Administrator</i>			<u>938,475</u>	<u>-</u>
<i>Executive Office of the Governor</i>				
Emergency Management Program				
Emergency Management Preparedness and Assistance Grant FY20	31.063	A0035	88,024	-
Emergency Management Preparedness and Assistance Grant FY21	31.063	A0108	5,191	-
Total Program			<u>93,215</u>	<u>-</u>
Emergency Management Projects				
Hazardous Material Assistance Grant 20	31.067	T0049	500	-
Total Program			<u>500</u>	<u>-</u>
<i>Total Executive Office of the Governor</i>			<u>93,715</u>	<u>-</u>
<i>Florida Department of Environmental Protection</i>				
Beach Management Funding Assistance Program				
Broward County Shore Protection Project-Segment II	37.003	18B01	168,696	-
Total Program			<u>168,696</u>	<u>-</u>
Delegated Title V Air Pollution Control Activities				
Title V Funding for Air Pollution Control	37.043	TV007	23,035	-
Title V Funding for Air Pollution Control	37.043	TV013	34,168	-
Total Program			<u>57,203</u>	<u>-</u>
Florida Resilient Coastlines Program				
Business Case for Resilience in Southeast Florida	37.098	R1918	75,000	-
Total Program			<u>75,000</u>	<u>-</u>
Alternative Water Supply				
Pass-Through South Florida Water Management District				
Conservation Pays High Efficiency Toilet Rebate Program	37.100	4600004153	85,452	-
NatureScape Residential Irrigation Rebate Program	37.100	4600004152	40,269	-
Total Program			<u>125,721</u>	<u>-</u>
<i>Total Florida Department of Environmental Protection</i>			<u>426,620</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, 2020

<u>State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>CFSA NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED- THROUGH TO SUBRECIPIENTS</u>
<i>Florida Housing Finance Corporation</i>				
State Housing Initiatives Partnership Program (SHIP)				
State Housing Initiatives Partnership (SHIP)	40.901	N/A	5,823	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	1,103,360	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	2,158,460	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	45,640	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	<u>720</u>	<u>-</u>
Total Program			<u>3,314,003</u>	<u>-</u>
<i>Total Florida Housing Finance Corporation</i>			<u>3,314,003</u>	<u>-</u>
<i>Florida Department of Legal Affairs and Attorney General</i>				
Florida Council Against Sexual Violence				
Pass-Through Florida Council Against Sexual Violence				
Sexual Battery Recovery Services 19/20	41.010	19OAG27	16,260	-
Sexual Battery Recovery Services 20/21	41.010	20OAG27	<u>6,252</u>	<u>-</u>
Total Program			<u>22,512</u>	<u>-</u>
<i>Florida Department of Legal Affairs and Attorney General</i>				
Florida Network of Children Advocacy Centers				
Grant in Aid 19-20	41.031	19/20-GR-CAC26	246,228	-
Grant in Aid 20-21	41.031	20/21-GR-CAC26	<u>62,714</u>	<u>-</u>
Total Program			<u>308,942</u>	<u>-</u>
Nancy J. Cotterman Center Anti-Human Trafficking				
Anti-Human Trafficking	41.032	K04803	59,192	-
Anti-Human Trafficking Family Advocate	41.032	K05015	<u>13,712</u>	<u>-</u>
Total Program			<u>72,904</u>	<u>-</u>
Nancy J. Cotterman Center-Broward County State Attorney Liaison Program				
State Attorney Liaison Program FY 19/20	41.033	K04802	<u>72,839</u>	<u>-</u>
Total Program			<u>72,839</u>	<u>-</u>
<i>Total Florida Department of Legal Affairs and Attorney General</i>			<u>477,197</u>	<u>-</u>
<i>Florida Department of Agriculture and Consumer Services</i>				
Mosquito Control	42.003	26505	<u>41,645</u>	<u>-</u>
Total Program			<u>41,645</u>	<u>-</u>
<i>Total Florida Department of Agriculture and Consumer Services</i>			<u>41,645</u>	<u>-</u>
<i>Florida Department of State</i>				
State Aid to Libraries	45.030	20-ST-02	<u>1,435,461</u>	<u>-</u>
Total Program			<u>1,435,461</u>	<u>-</u>
State Aid to Cultural Affairs				
General Operating Support-LAA	45.061	20.C.PS.500.546	29,369	-
General Operating Support-LAA	45.061	21.C.PS.500.250	<u>11,713</u>	<u>-</u>
Total Program			<u>41,082</u>	<u>-</u>
<i>Total Florida Department of State</i>			<u>1,476,543</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, 2020

<u>State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>CFSA NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED- THROUGH TO SUBRECIPIENTS</u>
<i>Florida Department of Education and Commissioner of Education</i>				
Marjory Stoneman Douglas High School Public Safety Act				
Coach Aaron Feis Guardian Program	48.140	96F-90210-9D001	819,571	-
Total Program			819,571	-
<i>Total Florida Department of Education and Commissioner of Education</i>			819,571	-
<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	G1A14	3,182,013	-
Florida Commission for the Transportation Disadvantaged Trip and Equipment	55.001	G1N09	780,909	-
Total Program			3,962,922	-
Aviation Grant Programs				
FDOT HWO Security Enhancements	55.004	ARC74	162,777	-
FDOT Environmental Assessment/Design of Runway 10R-28L	55.004	ARR45	26,104	-
FDOT FLL Airport Master Plan & ALP	55.004	G0329	207,237	-
FDOT HWO Master Plan	55.004	GO330	63,356	-
FDOT Airport Access Roadway System	55.004	GO012	1,643,633	-
HWO RUNWAY 10R-28L SAFETY ENHANCEMENTS	55.004	GOV90	300	-
FDOT FLL Rehab N. Runway 10L-28R Taxiway Paving	55.004	GOV91	2,932,551	-
FDOT FLL Rehab N. Runway 10L-28R Taxiway Lighting	55.004	GOZ35	2,129,366	-
FDOT FLL Rehab N. Runway 10L-28R Pavement Rehab	55.004	ASB54	3,500,000	-
FDOT REHAB NORTH RUNWAY 10L-28R EMAS REPLACEMENT & EXTENTION (FLL)	55.004	GOZ36	4,870,634	-
FDOT Gate Expansion	55.004	GOZ37	3,325,690	-
HWO SECURITY ENHANCEMENTS II- ACCESS CONTROL & CCTV	55.004	G1236	1,615	-
HWO DUAL TAXILANE ACCESS TO TAXIWAY L (DESIGN)	55.004	G1286	32,276	-
FLL LOADING BRIDGES	55.004	G1131	718,517	-
CCTV SYSTEM AND ASSOC. LIGHTING (FLL)	55.004	GIJ78	12,347	-
Total Program			19,626,403	-
Seaport Grant Programs				
Berths 9 and 10 Improvements	55.005	AR538	421,131	-
USACOE Deepening & Widening of PEV	55.005	AR539	227,985	-
Southport Turning Notch Expansion and Infrastructure Improv.	55.005	G1100	6,975,510	-
Dredging and Widening project	55.005	G1761	609,911	-
Seaport Security Grant	55.005	G1A02	36,781	-
Total Program			8,271,318	-
Commuter Assistance Program /Ride Share Grants				
I-95 Express Service	55.007	G0E36	11,641	-
I-95 Express Service-Park and Ride Leases	55.007	G1230	129,501	-
I-75 Express Bus Services -Operations and Maintenance	55.007	G1947	612,630	-
Total Program			753,772	-

(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, 2020

<u>State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>CFSA NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED- THROUGH TO SUBRECIPIENTS</u>
County Incentive Grant Program				
CIGP - Wiles Road Riverside Drive to Rock Island Road	55.008	G-0D28	1,233,342	-
CIGP - Pembroke Road from Dykes to East of Silver Shores Boulevard	55.008	G-0M01	545,582	-
CIGP - Wiles Road from University Drive to Riverside Drive	55.008	G-0O28	57,563	-
CIGP - SR-817 University Drive and Sheridan Street	55.008	G-1H70	<u>20,759</u>	-
Total Program			<u>1,857,246</u>	-
Public Transit Block Grant Program				
Transit Block Grant	55.010	G1F67	<u>9,848,842</u>	-
Total Program			<u>9,848,842</u>	-
Public Transit Service Development Program				
I-595 Express Bus Service	55.012	423976-4-84-01/G0389	<u>2,056,298</u>	-
Total Program			<u>2,056,298</u>	-
Transit Corridor Development Program				
I-95 Express Bus Purchase Phases 1 and 2	55.013	437282-1-94-01/G0O27	3,026,000	-
Broward Boulevard Breeze	55.013	440262-1-84-01/G0W68	374,866	-
I-95 Express Operations and Maintenance	55.013	GO361	<u>2,362,599</u>	-
Total Program			<u>5,763,465</u>	-
Transportation Regional Incentive Program				
McIntosh Road Constructions	55.026	G0G33	<u>404,395</u>	-
Total Program			<u>404,395</u>	-
Total Florida Department of Transportation			<u>52,544,661</u>	-
Florida Department of Children and Families				
Homeless Challenge Grant				
Challenge Grant FY19-20	60.014	JP003	90,540	97,687
Challenge Grant FY20-21	60.014	JP003	<u>22,595</u>	<u>10,205</u>
Total Program			<u>113,135</u>	<u>107,892</u>
Homeless Grants-in-Aid				
Unified Homeless FY19-20	60.021	JP003	80,495	-
Unified Homeless FY20-21	60.021	JP003	<u>26,710</u>	-
Total Program			<u>107,205</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	20178-19	51,300	-
Criminal Justice, Mental Health and Substance Abuse Reinvestment Grant Program	60.115	20178-20	<u>41,667</u>	-
Total Program			<u>92,967</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, 2020

<u>State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>CFSA NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED- THROUGH TO SUBRECIPIENTS</u>
Florida Network Children's Advocacy Center				
Pass-Through Florida Network of Child Advocacy Centers				
Grants and Donations Trust Fund	60.124	19-20-DCF-CAC-26	6,039	-
Total Program			<u>6,039</u>	<u>-</u>
Total Florida Department of Children and Families			<u>319,346</u>	<u>107,892</u>
 Florida Department of Health				
Medical Services for Abused and Neglected Children				
Child Protection Team - 19-20	64.006	CPX10	542,710	-
Child Protection Team – 20-21	64.006	CP110	331,151	-
Total Program			<u>873,861</u>	<u>-</u>
Rape Crisis Program Trust Fund - Sexual Battery Victims' Access To Services Act				
Pass-Through Florida Council Against Sexual Violence				
Rape Crisis Program 19-20	64.061	16TFGR27	54,171	-
Rape Crisis Program 20-21	64.061	16TFGR27	18,477	-
Total Program			<u>72,648</u>	<u>-</u>
Rape Crisis Center				
Pass-Through Florida Council Against Sexual Violence				
General Revenue 19-20	64.069	16TFGR27	93,808	-
General Revenue 20-21	64.069	16TFGR27	31,269	-
Total Program			<u>125,077</u>	<u>-</u>
Total Florida Department of Health			<u>1,071,586</u>	<u>-</u>
 Florida Department of Elder Affairs				
Home Care for the Elderly				
Pass-Through Area-Wide Council on Aging of Broward County				
Home Care for the Elderly	65.001	JH119-15-2020	132,444	-
Home Care for the Elderly	65.001	JH120-15-2021	46,274	-
Total Program			<u>178,718</u>	<u>-</u>
Alzheimer's Respite Services				
Pass-Through Area-Wide Council on Aging of Broward County				
Alzheimer's Disease Initiative	65.004	JZ119-15-2020	575,639	-
Alzheimer's Disease Initiative	65.004	JZ120-15-2021	195,663	-
Total Program			<u>771,302</u>	<u>-</u>
Community Care for the Elderly				
Pass-Through Area-Wide Council on Aging of Broward County				
Community Care for the Elderly	65.010	JC119-15-2020	4,267,004	-
Community Care for the Elderly	65.010	JC120-15-2021	1,306,323	-
Total Program			<u>5,573,327</u>	<u>-</u>
Total Florida Department of Elder Affairs			<u>6,523,347</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, 2020

<u>State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>CFSA NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED- THROUGH TO SUBRECIPIENTS</u>
<i>Florida Department of Law Enforcement</i>				
Statewide Criminal Analysis Laboratory System				
2018-2019 Statewide Crime Lab	71.002	2020-SFA-CL-06-A9-001	443,199	-
Total Statewide Criminal Analysis Laboratory System			<u>443,199</u>	<u>-</u>
Assistance with Investigative Operations				
Electronic Surveillance Support Team Task Force	71.010	2020-SFA-ESST-06-M5-003	16,664	-
Electronic Surveillance Support Team Task Force	71.010	2021-SFA-ESST-06-6H-005	2,619	-
Total Assistance with Investigative Operations			<u>19,283</u>	<u>-</u>
<i>Total Florida Department of Law Enforcement</i>			<u>462,482</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>
<i>Total Florida Department of Revenue</i>			<u>2,000,004</u>	<u>-</u>
<i>Florida Department of Highway Safety and Motor Vehicles</i>				
Florida Arts and License Plate Project				
Specialty License Plates	76.041		405,500	206,000
Total Program			<u>405,500</u>	<u>206,000</u>
Child Abuse Prevention and Intervention License Plate Project				
Pass-Through Florida Network for Children's Advocacy Centers, Inc.				
Child Advocacy Trust Fund	76.067	N/A	3,938	-
Total Program			<u>3,938</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	N/A	746	-
Total Program			<u>746</u>	<u>-</u>
<i>Total Florida Department of Highway Safety and Motor Vehicles</i>			<u>410,184</u>	<u>206,000</u>
<i>Florida Department of Juvenile Justice</i>				
Civil Citation Assessment	80.029	10668	122,647	-
Civil Citation Assessment	80.029	10668	59,071	-
Total Program			<u>181,718</u>	<u>-</u>
<i>Total Florida Department of Juvenile Justice</i>			<u>181,718</u>	<u>-</u>
<i>Total Expenditures of State Financial Assistance</i>			<u>\$ 71,101,097</u>	<u>\$ 313,892</u>

(Continued on next page)

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2020

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, 2020. 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 information in this Schedule is presented in accordance with the requirements of the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*: (“Uniform Guidance”); Chapter 69I-5, *Schedule of Expenditures of State Financial Assistance*, Rules of the Department of Financial Services; and Chapter 10.550, *Rules of the Auditor General*. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements of the County.

Basis of Accounting

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

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

The program titles and CFDA numbers were obtained from the federal or pass-through grantor of the 2020 Catalog of Federal Domestic Assistance. If no CFDA number had been assigned to a program, the two-digit federal agency identifier and the federal contract number were used. When there was no federal contract number the, the word “Agreement” was used.

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

The program titles and CSFA numbers were obtained from the State of Florida or pass-through grantor of the 2020 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, 2020

NOTE 5 – CONTINGENCIES

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

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

NOTE 6 – SUBRECIPIENTS

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

NOTE 7 – INDIRECT COST RATE

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

NOTE 8 – PUBLIC TRANSIT BLOCK GRANT - CFDA 55.010

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

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

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

NOTE 9 – PRIOR YEAR EXPENDITURES

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

<u>AGENCY</u>	<u>CFDA</u>	<u>CONTRACT NUMBER</u>	<u>PRIOR YEAR EXPENDITURES REPORTED IN FY19</u>
FEDERAL AWARDS			
DOT-FAA	20.106	3-12-0025-089-2020	\$ 24,000,000
STATE FINANCIAL ASSISTANCE			
FDOT	55.004	GOZ39	3,898,527

BROWARD COUNTY, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
Year Ended September 30, 2020

NOTE 10 – CORRECTION OF OTHER PRIOR YEAR GRANT EXPENDITURES REPORTED

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

<u>AGENCY</u>	<u>CFDA</u>	<u>CONTRACT NUMBER</u>	<u>EXPENDITURES REPORTED IN PRIOR YEARS</u>	<u>ADJUSTMENT INCREASE (DECREASE)</u>	<u>PRIOR YEAR EXPENDITURES AS CORRECTED</u>
FEDERAL AWARDS					
Fair Housing Assistance	97.036	FF204K154027	\$ -	\$ 193,000	\$ 193,000
DOT-FTA	20.106	FL-2018-087-000	1,393,381	(125,100)	1,268,281
STATE FINANCIAL ASSISTANCE					
FDOT	55.004	GO327	180,326	2,178,725	2,359,051
FDOT	55.004	GO012	956,153	759,442	1,715,595
FDOT	55.004	GO329	127,170	33,318	160,488
FDOT	55.004	GO330	21,132	(2,905)	18,228
FDOT	55.005	AR539	2,229,901	(74,027)	2,155,874

NOTE 11 – NON-CASH EXPENDITURES

Non-cash expenditures reported on the Schedule represent the value of 16 specialty sedans totaling \$975,081 received from the Florida Department of Transportation under the Federal Enhanced Mobility of Seniors and Individuals with Disabilities (CFDA 20.513).

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2020

Section I - Summary of Independent Auditors' Results

Financial Statements

Type of Auditors' Report Issued:

Internal control over financial reporting:

- | | | |
|---|-----------|------------------------------|
| • Material weakness(es) identified? | _____ Yes | _____ <u>X</u> No |
| • Significant deficiency(ies) identified? | _____ Yes | _____ <u>X</u> None Reported |
| • Noncompliance material to financial statements noted? | _____ Yes | _____ <u>X</u> No |

Unmodified Opinion

Federal Awards and State Financial Assistance

Internal control over major Federal programs and State projects:

- | | | |
|---|-----------|------------------------------|
| • Material weakness(es) identified? | _____ Yes | _____ <u>X</u> No |
| • Significant deficiency(ies) identified that are not considered to be material weaknesses? | _____ Yes | _____ <u>X</u> None Reported |

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

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*?

Unmodified Opinion

_____ Yes _____ X No

Identification of Major Federal Programs and State Projects:

<u>CFDA Numbers</u>	<u>Name of Federal Programs</u>
14.267	Continuum of Care Program
21.019	Coronavirus Relief Fund
93.667	Social Services Block Grant
93.914	HIV Emergency Relief Project Grants (Ryan White HIV/AIDS Program Part A)
93.959	Block Grants for Prevention and Treatment of Substance Abuse

<u>CSFA Numbers</u>	<u>Name of State Projects</u>
40.901	State Housing Initiatives Partnership Program (SHIP)
45.030	State Aid to Libraries
48.140	Marjory Stoneman Douglas High School Public Safety Act
55.001	Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program
55.004	Aviation Grant Programs
55.008	County Incentive Grant Program
55.013	Transit Corridor Development Program
65.004	Alzheimer's Respite Services
64.006	Medical Services for Abused and Neglected Children

Dollar threshold used to distinguish between **Type A** and **Type B** programs:

Federal	<u>\$3,000,000</u>
State	<u>\$2,133,033</u>

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

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2020

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.

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2020

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

Other Matters

2020-01- Subrecipient Contract Agreement – CFDA 93.914

Condition

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

Criteria

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

Effect

The lack of a comprehensive contract agreement outlining the specific requirements under the Uniform Guidance could result in subrecipients not properly identifying the County as a pass-through entity for grant programs and subrecipients not properly reporting all expenditures relating to grant funding provided by the County.

Recommendation

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

View of Responsible Official and Planned Corrective Action

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

BROWARD COUNTY, FLORIDA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended September 30, 2020

Section IV - Prior Year Findings - Financial Statement Audit

Other auditors whose report is dated May 26, 2020, reported the following financial statement finding.

IC 2019-001 Revenue and Unearned Revenue Reported by Broward County Sheriff's Office

Criteria

In accordance with the requirements of Governmental Accounting Standards Board (GASB) Statement 33, "Accounting and Financial Reporting for Nonexchange Transactions", recipients should recognize revenues when all applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met should be reported by the recipient as unearned revenue. Resources received with purpose restrictions, which specify the purpose for which the resources are required to be used, do not affect the timing of recognition for any class of nonexchange transactions.

Current Year Condition

It was noted that one of the two transactions recorded in unearned revenue selected for testing at the Broward Sheriff's Office (Sheriff) met the eligibility requirements, which allowed revenue recognition in the current year. The amount should not have been recorded as unearned revenue. This recording error was not captured through the review process.

Current Year Cause

The Sheriff's Finance department did not sufficiently review the balance to determine that all items noted as unearned revenue did not meet the criteria for revenue recognition under GASB 33.

Context

This condition is considered to be isolated in nature.

Effect

Failure to review the unearned revenue at year-end may result in improper revenue recognition of certain nonexchange type transactions.

Current Year Recommendation

We recommend that the Sheriff's Finance department review its current process for review and approval of the recording of nonexchange transactions.

Views of Responsible Officials and Planned Corrective Action

Sheriff's management understands the notice given. We have already made changes to make sure these issues do not occur in the next fiscal year.

Current Year Status

Corrected.

BROWARD COUNTY, FLORIDA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended September 30, 2020

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

None Reported.