

**BROWARD COUNTY, FLORIDA**  
**SINGLE AUDIT REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

**BROWARD COUNTY, FLORIDA**  
**SINGLE AUDIT REPORT**  
**Year Ended September 30, 2019**

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# ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

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

Honorable Board of County Commissioners  
Broward County, Florida

### Report on Compliance for Each Major Federal Program and State Project

We have audited Broward County, Florida's (the "County") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") *Compliance Supplement* and the requirements described in the Department of Financial Services State Projects Compliance Supplement that could have a direct and material effect on each of the County's major federal programs and state projects for the year ended September 30, 2019. 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.



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## 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, 2019.

## 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 5, 2020



# 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, 2019, 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.



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## 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, 2019, were audited by other auditors, and they have issued their report thereon dated March 26, 2020. 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 26, 2020, 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, 2019 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 5, 2020

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2019**

<b>Federal Government Grants</b>				
<b>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</b>	<b>CFDA NUMBER</b>	<b>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</b>	<b>EXPENDITURES</b>	<b>PASSED THROUGH TO SUBRECIPIENTS</b>
<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	\$ 19,794	\$ -
Total Program			<u>19,794</u>	<u>-</u>
<b>Total Department of Agriculture</b>			<u>19,794</u>	<u>-</u>
<i>Department of Commerce, National Oceanic and Atmospheric Administration</i>				
Pass-through State of Florida Department of Environmental Protection				
Coastal Zone Management Administration Awards	11.419	CM736	39,615	-
Total Program			<u>39,615</u>	<u>-</u>
<b>Total Department of Commerce, National Oceanic and Atmospheric Administration</b>			<u>39,615</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	7,623	-
Community Development Block Grant	14.218	B-14-UC-12-0001	1,063	-
Community Development Block Grant - Program income	14.218	B-14-UC-12-0001	20,000	-
Community Development Block Grant	14.218	B-14-MC-12-0045	174,497	-
Community Development Block Grant	14.218	B-15-UC-12-0001	75,189	78,765
Community Development Block Grant - Program income	14.218	B-15-UC-12-0001	19,294	-
Community Development Block Grant - Program income	14.218	B-15-UC-12-0001	144,105	-
Community Development Block Grant	14.218	B-15-MC-12-0045	280,248	-
Community Development Block Grant	14.218	B-16-UC-12-0001	390,310	465,577
Community Development Block Grant - Program income	14.218	B-16-UC-12-0001	2,349	-
Community Development Block Grant	14.218	B-16-MC-12-0045	138,316	-
Community Development Block Grant	14.218	B-16-MC-12-0062	151,261	-
Community Development Block Grant	14.218	B-17-UC-12-0001	787,484	714,121
Community Development Block Grant - Program income	14.218	B-17-UC-12-0001	39,173	-
Community Development Block Grant	14.218	B-17-UC-12-0062	152,689	-
Community Development Block Grant	14.218	B-17-MC-12-0045	118,059	-
Community Development Block Grant - Program income	14.218	B-17-MC-12-0045	24,395	-
Community Development Block Grant	14.218	B-18-UC-12-0001	1,217,142	201,069
Community Development Block Grant - Program income	14.218	B-18-UC-12-0001	57,000	-
Community Development Block Grant	14.218	B-18-UC-12-0062	157,359	-
Community Development Block Grant	14.218	B-18-MC-12-0045	69,625	-
Neighborhood Stabilization Grant- Program income	14.218	B-11-UN-12-0002	16,320	-
Sub Total Direct Program			<u>4,043,501</u>	<u>1,459,532</u>
Pass-Through City of Pompano Beach				
2019 Pompano Beach Summer GREAT Program	14.218	Resolution #2019-67	14,408	-
Sub Total Indirect Program			<u>14,408</u>	<u>-</u>
Total CDBG/Entitlement Grants Cluster			<u>4,057,909</u>	<u>1,459,532</u>
Emergency Solutions Grant Program				
Emergency Shelter Grant 2015-16	14.231	E-16-UC-12-0001	21,838	14,589
Emergency Shelter Grant 2016-17	14.231	E-17-UC-12-0001	194,599	109,504
Emergency Shelter Grant 2017-18	14.231	E-18-UC-12-0001	13,594	-
Sub Total Direct Program			<u>230,031</u>	<u>124,093</u>

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2019**

<b>Federal Government Grants</b>		<b>CONTRACT</b>		<b>PASSED</b>
<b>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</b>	<b>CFDA</b>	<b>NUMBER/ PASS-THROUGH</b>	<b>ENTITY IDENTIFYING</b>	<b>THROUGH TO</b>
	<b>NUMBER</b>	<b>NUMBER</b>	<b>NUMBER</b>	<b>SUBRECIPIENTS</b>
			<b>EXPENDITURES</b>	
<b>Pass-Through Florida Department of Children and Families</b>				
Emergency Shelter Grant FY19 (Unified Homeless)	14.231	JP002	237,295	235,732
Emergency Shelter Grant FY20 (Unified Homeless)	14.231	JP003	7,809	5,274
Sub Total Indirect Program			<u>245,104</u>	<u>241,006</u>
Total Emergency Solutions Grant Program			<u>475,135</u>	<u>365,099</u>
<b>Home Investment Partnership Program</b>				
HOME-Program Income 2015-16	14.239	M-16-DC-12-0201	295,335	-
HOME-Program Income 2016-17	14.239	M-17-DC-12-0201	147,585	-
HOME-Program Income 2017-18	14.239	M-18-DC-12-0201	540,671	-
HOME Investment Partnership Program 2011-12	14.239	M-12-DC-12-0201	-	3,761
HOME Investment Partnership Program 2012-13	14.239	M-13-DC-12-0201	-	73,345
HOME Investment Partnership Program 2013-14	14.239	M-14-DC-12-0201	50,192	137,993
HOME Investment Partnership Program 2014-15	14.239	M-15-DC-12-0201	321,230	106,965
HOME Investment Partnership Program 2015-16	14.239	M-16-DC-12-0201	783,454	839,950
HOME Investment Partnership Program 2016-17	14.239	M-17-DC-12-0201	542,683	199,257
HOME Investment Partnership Program 2017-18	14.239	M-18-DC-12-0201	<u>1,043,243</u>	<u>323,148</u>
Total Program			<u>3,724,393</u>	<u>1,684,419</u>
<b>Continuum of Care Program</b>				
Homeless Families - Continuum of Care Program	14.267	FL0245L4D011607	17,301	73,106
Homeless Families - Continuum of Care Program	14.267	FL0245L4D011708	261,211	230,176
Homeless Families - Continuum of Care Program	14.267	FL0245L4D011708	239,326	185,368
Homeless Families - Continuum of Care Program	14.267	FL0248L4D011710	826,102	899,455
Homeless Families - Continuum of Care Program	14.267	FL0248L4D011811	164,130	134,289
Homeless Families - Continuum of Care Program	14.267	FL0249L4D011710	142,710	179,712
Homeless Families - Continuum of Care Program	14.267	FL0249L4D011811	77,406	14,678
Homeless Families - Continuum of Care Program	14.267	FL0251L4D011701	594,944	662,205
Homeless Families - Continuum of Care Program	14.267	FL0251L4D011811	284,395	142,867
Homeless Families - Continuum of Care Program	14.267	FL0252L4D011710	235,731	354,261
Homeless Families - Continuum of Care Program	14.267	FL0252L4D011811	121,993	29,810
Homeless Families - Continuum of Care Program	14.267	FL0254L4D011609	34,199	-
Homeless Families - Continuum of Care Program	14.267	FL0257L4D011710	252,131	280,042
Homeless Families - Continuum of Care Program	14.267	FL0257L4D011811	118,068	56,857
Homeless Families - Continuum of Care Program	14.267	FL0258L4D011609	81,061	300,054
Homeless Families - Continuum of Care Program	14.267	FL0258L4D011710	854,883	752,076
Homeless Families - Continuum of Care Program	14.267	FL0364L4D011708	88,351	-
Homeless Families - Continuum of Care Program	14.267	FL0364L4D011809	182,286	-
Homeless Families - Continuum of Care Program	14.267	FL0364L4D011708	362,972	-
Homeless Families - Continuum of Care Program	14.267	FL0366L4D011708	162,114	181,087
Homeless Families - Continuum of Care Program	14.267	FL0366L4D011809	76,932	35,119
Homeless Families - Continuum of Care Program	14.267	FL0401L4D011606	-	31,804
Homeless Families - Continuum of Care Program	14.267	FL0401L4D011707	173,507	157,910
Homeless Families - Continuum of Care Program	14.267	FL0464L4D011604	78,935	212,212
Homeless Families - Continuum of Care Program	14.267	FL0465L4D011604	33,324	-
Homeless Families - Continuum of Care Program	14.267	FL0465L4D011705	184,733	-
Homeless Families - Continuum of Care Program	14.267	FL0477L4D011603	47,819	91,589
Homeless Families - Continuum of Care Program	14.267	FL0497L4D011603	70,853	99,048
Homeless Families - Continuum of Care Program	14.267	FL0498L4D011603	38,031	55,246

See Notes to Schedule.



**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2019**

<b>Federal Government Grants</b>	<b>CFDA</b>	<b>CONTRACT</b>	<b>PASSED</b>
<b>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</b>	<b>NUMBER</b>	<b>NUMBER/ PASS-THROUGH</b>	<b>THROUGH TO</b>
		<b>ENTITY IDENTIFYING</b>	<b>SUBRECIPIENTS</b>
		<b>NUMBER</b>	<b>EXPENDITURES</b>
Homeless Families - Continuum of Care Program	14.267	FL0498L4D011704	252,609
Homeless Families - Continuum of Care Program	14.267	FL0534L4D011602	-
Homeless Families - Continuum of Care Program	14.267	FL0534L4D011804	18,494
Homeless Families - Continuum of Care Program	14.267	FL0534L4D011701	205,185
Homeless Families - Continuum of Care Program	14.267	FL0535L4D011602	28,820
Homeless Families - Continuum of Care Program	14.267	FL0535L4D011703	278,649
Homeless Families - Continuum of Care Program	14.267	FL0659L4D011600	40,897
Homeless Families - Continuum of Care Program	14.267	FL0668L4D011701	327,681
Homeless Families - Continuum of Care Program	14.267	FL0668L4D011802	78,305
Homeless Families - Continuum of Care Program	14.267	FL0704L4D011700	217,922
Homeless Families - Continuum of Care Program	14.267	FL0705L4D011700	121,500
Homeless Families - Continuum of Care Program	14.267	FL0714L4D011700	4,493
Homeless Families - Continuum of Care Program	14.267	FL0715L4D011700	13,696
Total Program			<u>7,393,699</u>
<i>Total Department of Housing and Urban Development Program</i>			<u>15,651,136</u>
<b>Department of Justice</b>			
Missing Children's Assistance			
2015 (ICAC) - Internet Crimes Continuation	16.543	2015-MC-FX-K008	158,826
2018 (ICAC) - Internet Crimes Continuation	16.543	2018-MC-FX-K042	281,679
Total Program			<u>440,505</u>
National Institute of Justice Research, Evaluation, and Development Project Grants			
Broward County Forensic Pathology Fellowship	16.560	2017-DN-BX-0141	64,986
Broward County Forensic Pathology Fellowship	16.560	2018-DU-BX-0149	31,735
Total Program			<u>96,721</u>
Crime Victim Assistance			
Pass-Through Florida Office of the Attorney General			
Crime Victim Assistance	16.575	VOCA-2018 BSO-00017	74,213
Total Program			<u>74,213</u>
Violence Against Woman Formula Grant			
Pass-Through Florida Coalition Against Domestic Violence			
2019 Law Enforcement Equipment	16.575	19-8007-LE-Equipment	25,710
Total Program			<u>25,710</u>
Violence Against Women Formula Grants			
Pass-Through Florida Coalition Against Domestic Violence			
2018-2019 Enhanced Law Enforcement	16.588	19-8007-LE-ENH	95,510
2018-2019 InVest Grant Award	16.588	19-8007-LE-INV	118,951
2019-20 Enhanced Law Enforcement	16.588	20-8007-LE-ENH	16,426
2019-2020 InVest Grant Award	16.588	20-8007-LE-INV	24,199
Total Program			<u>255,086</u>
Bullet Proof Vest Grant			
2018 Bullet Proof Vest	16.607	2018BOBX18095039	20,597
Total Program			<u>20,597</u>

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2019**

<b>Federal Government Grants</b>				
<b>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</b>	<b>CFDA NUMBER</b>	<b>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</b>	<b>EXPENDITURES</b>	<b>PASSED THROUGH TO SUBRECIPIENTS</b>
Public Safety Partnership and Community Policing Grants				
Broward 2019 COPS Stop School Violence	16.710	2018SVWX0056	77,605	77,605
Total Program			<u>77,605</u>	<u>77,605</u>
Edward Byrne Memorial Justice Assistance Grant Program				
2016 Justice Assistance Grant	16.738	2016-DJ-BX-0574	113,226	89,695
2017 Justice Assistance Grant	16.738	2017-DJ-BX-0017	7,144	-
Sub Total Direct Program			<u>120,370</u>	<u>89,695</u>
Pass-Through Florida Department of Law Enforcement				
Edward Byrne Justice Assistance Grant 2019	16.738	2019-JAGC-BROW-4-N2-139	15,217	-
Edward Byrne Justice Assistance Grant 2019	16.738	2019-JAGC-BROW-2-F9-237	29,373	-
Sub Total Indirect Program			<u>44,590</u>	<u>-</u>
Total Program			<u>164,960</u>	<u>89,695</u>
DNA Backlog Reduction Program				
2016 DNA Backlog Reduction Program	16.741	2016-DN-BX-0102	7,938	-
2017 DNA Backlog Reduction Program	16.741	2017-DN-BX-0022	260,925	-
Total Program			<u>268,863</u>	<u>-</u>
Paul Coverdell Forensic Sciences Improvement Grant Program				
Pass-Through Florida Department of Law Enforcement				
2017 Paul Coverdell Forensic Sciences	16.742	2017-CD-BX-0010	25,619	-
2018 Paul Coverdell Forensic Sciences	16.742	2018-CD-BX-0017	28,096	-
2017 Paul Coverdell Forensic Sciences	16.742	2017-CD-BX-0010	2,577	-
2018 Paul Coverdell Forensic Sciences	16.742	2018-CD-BX-0017	2,475	-
Total Program			<u>58,767</u>	<u>-</u>
Edward Byrne Memorial Competitive Grant Program				
2018 Expansion Initiative	16.751	2018-PREA-BROW-1-F3-001	29,621	-
2018 Expansion Initiative #2	16.751	2019-PREA-BROW-1-A6-002	2,150	-
Total Program			<u>31,771</u>	<u>-</u>
Second Chance Act Reentry Initiative				
Innovations in Reentry	16.812	2018-CA-BX-0200	23,021	-
Total Program			<u>23,021</u>	<u>-</u>
Equitable Sharing Programs				
Equitable Sharing Program	16.922	N/A	1,002,457	-
Total Program			<u>1,002,457</u>	<u>-</u>
<b>Total Department of Justice</b>			<u>2,540,276</u>	<u>167,300</u>
<b>Department of Transportation</b>				
Airport Improvement Program				
FAA Implement Noise Mitigation #4	20.106	3-12-0025-076-2015	236,110	-
FAA FLL Part 150 Update	20.106	3-12-0025-078-2016	398,449	-
FAA FLL Airport Master Plan & ALP	20.106	3-12-0025-079-2016	262,171	-
FAA FWO Master Plan	20.106	3-12-0029-010-2016	120,449	-
FAA Implement Noise Mitigation #5	20.106	3-12-0025-082-2017	1,759,554	-
FAA Implement Noise Mitigation #8	20.106	3-12-0025-085-2018	29,409,276	-

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2019**

<b>Federal Government Grants</b>			<b>CONTRACT</b>		
<b>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</b>	<b>CFDA</b>	<b>NUMBER/ PASS-THROUGH</b>	<b>ENTITY IDENTIFYING</b>	<b>EXPENDITURES</b>	<b>PASSED THROUGH TO</b>
	<b>NUMBER</b>		<b>NUMBER</b>		<b>SUBRECIPIENTS</b>
FAA Extended Runway 9R/27L LOI#9	20.106		3-12-0025-087-2019	20,000,000	-
FAA FLL Rehab N. Runway 10L-28R Pavement Rehab	20.106		3-12-0025-088-2019	14,665,366	-
Total Program				<u>66,851,375</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	243,803	-
Pass-Through Florida Department of Transportation					
Davie Road Extension from SR-817/University Drive to SR-848/ Stirling Road	20.205		435143-1-58-01 G-0J88	271,313	-
Total Program				<u>515,116</u>	-
Total Highway Planning and Construction Cluster				<u>515,116</u>	-
 Federal Transit Cluster					
Federal Transit Capital Investment Grants					
FTA Capital Assistance - Broward Blvd. Livability	20.500		FL-04-0149-01	224,380	-
FTA Capital Assistance - Infrastructure Stop/Shelter	20.500		FL-04-0159-00	21,385	-
FTA Capital Assistance - Tamarac Shelters	20.500		FL-04-0177-00	30,546	-
FTA Capital Assistance - Onboard Camera System	20.500		FL-05-0117-00	246	-
FTA Capital Assistance - DDA Streetscape HPP	20.500		FL-55-0004-01	74,484	74,484
Total Program				<u>351,041</u>	<u>74,484</u>
 Federal Transit Formula Grants					
FTA Formula-Capital Projects - FY 2010	20.507		FL-90-X736-00	906,888	-
FTA Formula-Capital Projects - FY 2011	20.507		FL-90-X836-00	220,465	-
FTA Formula-Capital Projects - FY 2012	20.507		FL-90-X837-00	912,364	-
FTA Formula-Capital Projects - FY 2013	20.507		FL-90-X835-00	353,697	-
FTA Formula-Capital Projects - FY 2014	20.507		FL-90-X844-00	271,940	-
FTA Formula-Capital Projects - FY 2015	20.507		FL-2017-081-00	978,392	-
FTA Formula-Capital Projects - FY 2016	20.507		FL-2018-027-00	1,060,936	-
FTA Formula-Capital Projects - FY 2017	20.507		FL-2018-087-00	1,393,381	-
FTA Formula-Capital Projects - FY 2018	20.507		FL-XXX	5,497,539	-
FTA Formula-MPO Stop/Shelter Enhancements	20.507		FL-95-X028-00	1,324,446	-
FTA Formula-Town of Davie Shelters	20.507		FL-95-X038-00	18,055	-
FTA Formula-FTA Lauderdale Lakes Shelters Collaborative	20.507		FL-95-X045-00	107,098	-
FTA Formula-West Park Shelters and Enhancements	20.507		FL-95-X046-00	39,469	-
FTA Formula-MPO Fare Interoperability Pilot Project	20.507		FL-95-X064-00	1,167,034	-
Total Program				<u>14,251,704</u>	-
 Bus and Bus Facilities Formula Program					
Bus and Bus Facilities-FY2013 Purchase of 40 ft. replacement buses	20.526		FL-34-0009-00	15,510	-
Bus and Bus Facilities-FY2017 Purchase of 40 ft. replacement buses	20.526		FL-2018-028-00	81,990	-
Bus and Bus Facilities-FY2015 Purchase of 40 ft. replacement buses	20.526		FL-2017-089-00	2,015	-
Bus and Bus Facilities-FY2016 Purchase of 40 ft. replacement buses	20.526		FL-2017-092-00	1,657	-
Total Program				<u>101,172</u>	-
Total Federal Transit Cluster				<u>14,703,917</u>	<u>74,484</u>

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2019**

<b>Federal Government Grants</b>				
<b>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</b>	<b>CFDA NUMBER</b>	<b>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</b>	<b>EXPENDITURES</b>	<b>PASSED THROUGH TO SUBRECIPIENTS</b>
<b>Transit Services Program Cluster</b>				
Pass-Through Florida Department of Transportation Enhanced Mobility of Seniors and Individuals with Disabilities Non-cash Item (see Note 9)	20.513	435210-4-93-14	959,100	-
Total Transit Services Cluster			959,100	-
<b>Public Transportation Research</b>				
Public Transportation Research-DDA Streetscape TCSP	20.514	FL26-0020-01	12,107	-
Total Program			12,107	-
<b>Highway Safety Cluster</b>				
Pass-Through Florida Department of Transportation				
State and Community Highway Safety- Broward Aggressive Speed Enforcement	20.600	SC-19-13-04	98,716	-
State and Community Highway Safety- Broward Distracted Driving	20.600	DD-19-04-02	10,000	-
State and Community Highway Safety- Broward Motorcycle Safety Enforcement	20.600	MC-19-10-11	79,890	-
State and Community Highway Safety- Broward Grand Drivers 65+	20.600	CP-19-04-12	13,084	-
Total Program			201,690	-
<b>National Priority Safety Programs</b>				
Pass-Through Florida Department of Transportation				
2017-18 Operation Buckle Up	20.616	M2HVE-19-20-02	44,863	-
Total Program			44,863	-
Total Highway Safety Cluster			246,553	-
<b>Total Department of Transportation</b>			<b>83,288,168</b>	<b>74,484</b>
<b>Department of the Treasury Programs</b>				
Equitable Sharing Programs				
Equitable Sharing Program	21.016	N/A	755,826	-
Total Program			755,826	-
<b>Total Department of the Treasury Programs</b>			<b>755,826</b>	<b>-</b>
<b>National Aeronautics and Space Administration</b>				
Pass-Through American Library Association				
Science	43.001	N/A	485	-
Total Program			485	-
<b>Total National Aeronautics and Space Administration</b>			<b>485</b>	<b>-</b>
<b>Institute of Museum and Library Services</b>				
Pass-Through Florida Department of State				
Grants to States				
Library Services and Technology Act Grant for Project Welcome	45.310	18-LSTA-B-02	81,733	-
Library Services and Technology Act Grant for Innovation	45.310	18-LSTA-D-04	2,875	-
Total Program			84,608	-
<b>Total Institute of Museum and Library Services</b>			<b>84,608</b>	<b>-</b>

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2019**

<b>Federal Government Grants</b>				
<b>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</b>	<b>CFDA NUMBER</b>	<b>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</b>	<b>EXPENDITURES</b>	<b>PASSED THROUGH TO SUBRECIPIENTS</b>
<i>National Science Foundation</i>				
Pass-Through Space Science Institute (SSI)				
Education and Human Resources				
Project Build: Building Using an Interactive Learning Design-Year 3	47.076	1657593/0000782	1,402	-
Total Program			1,402	-
<b>Total National Science Foundation</b>			1,402	-
<i>Environmental Protection Agency</i>				
Air Pollution Control Program Support				
EPA 105 Air Pollution Control	66.001	A-00402615	340,728	-
Total Program			340,728	-
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	90,845	-
Total Program			90,845	-
<b>Total Environmental Protection Agency</b>			431,573	-
<i>U.S. Election Assistance Commission</i>				
Help America Vote Act (HAVA) Requirement Payments				
Pass-Through Florida Department of State, Division of Elections				
HAVA - Election Security Grant 2018	90.401	MOA 2018-19-01	921,448	-
HAVA - Election Security Grant 2018	90.401	MOA 2018-19-04	18,500	-
HAVA- Federal Election Activities Grant 2018	90.401	MOA 2017-18-01	82,019	-
Total Program			1,021,967	-
<b>Total U.S. Election Assistance Commission</b>			1,021,967	-
<i>Department of Health and Human Services</i>				
National Family Care Giver Support, Title IIIIE, Part E				
Pass-Through Areawide Council on Aging of Broward County Inc.				
Title IIE Support Services	93.052	JA118-15-2018	1,923	-
Title IIE Support Services	93.052	JA119-15-2019	7,104	-
Total Program			9,027	-
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) Programs				
One Community Partnership Expansion Project - OCP2 - 19	93.104	5U79SM062454-04	975,747	681,710
Total Program			975,747	681,710
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
Drug Court Expansion	93.243	6H79SP080310-01MM002	273,071	-
Drug Court Expansion	93.243	1H79TI080132-01	228,354	-
Sub Total Direct Programs			501,425	-
Pass-Through Broward County Sheriff Office				
Adult Post-Adjudicatory Drug Court Expansion	93.243	6H79SP080310-01MM001	33,176	-
Sub Total Indirect Programs			33,176	-
Total Program			534,601	-

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
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<b>Federal Government Grants</b>				
<b>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</b>	<b>CFDA NUMBER</b>	<b>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</b>	<b>EXPENDITURES</b>	<b>PASSED THROUGH TO SUBRECIPIENTS</b>
TANF Cluster				
Pass-Through Florida Department of Children and Families				
Child Protective Investigations FY 2018-19	93.558	JJZ04	2,778,295	-
Temporary Assistance for Needy Families (Unified Homeless)	93.558	JP002	31,500	-
Pass-Through Broward Behavioral Health Coalition				
Substance Abuse FY 2017-18	93.558	34346-18	266,333	-
Substance Abuse FY 2018-19	93.558	34346-19	<u>195,873</u>	<u>-</u>
Total TANF Cluster			<u>3,272,001</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	3,584,248	-
Low Income Home Energy Assistance Program	93.568	17EA-0F-11-16-01-004	<u>957,760</u>	<u>-</u>
Total Program			<u>4,542,008</u>	<u>-</u>
Community Services Block Grant				
Pass-Through Florida Department of Economic Opportunity				
Community Services Block Grant	93.569	17SB-OD-11-16-01-103	1,049,276	-
Community Services Block Grant	93.569	17SB-OD-11-16-01-103	<u>541,932</u>	<u>-</u>
Total Program			<u>1,591,208</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	189,615	-
Child Care Licensing and Enforcement - FY19-20	93.575	JC206	<u>63,205</u>	<u>-</u>
Total Child Care and Development Fund (CCDF) Cluster			<u>252,820</u>	<u>-</u>
Assets for Independence Demonstration				
Assets for Independence 2014-2019	93.602	90EI0876	36,350	144
Assets for Independence 2016-2021	93.602	90EI0972	<u>67,235</u>	<u>17,482</u>
Total Program			<u>103,585</u>	<u>17,626</u>
Social Services Block Grant				
Pass-Through Florida Department of Children and Families				
Foster Care Title IV-E FY 2018-19	93.658	JJZ04	<u>355,437</u>	<u>-</u>
Total Program			<u>355,437</u>	<u>-</u>
Social Services Block Grant				
Pass-Through Florida Department of Children and Families				
Child Protective Investigations FY 2018-19	93.667	JJZ04	2,620,898	-
Child Care Licensing and Enforcement FY 2018-19	93.667	JC206	61,234	-
Child Care Licensing and Enforcement FY 2019-20	93.667	JC206	20,411	-
Pass-Through Florida Department of Health				
Social Services Block Grant FY18-19	93.667	CPX10	499,126	-
Social Services Block Grant FY19-20	93.667	CPX10	<u>114,930</u>	<u>-</u>
Total Program			<u>3,316,599</u>	<u>-</u>

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
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<b>Federal Government Grants</b>				
<b>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</b>	<b>CFDA NUMBER</b>	<b>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</b>	<b>EXPENDITURES</b>	<b>PASSED THROUGH TO SUBRECIPIENTS</b>
Social Services Block Grant				
Pass-Through Florida Department of Children and Families				
Medical Assistance Program FY 2018-19	93.778	JJZ04	19,794	-
Total Program			<u>19,794</u>	<u>-</u>
Opioid State Targeted Response				
Pass-Through Broward Behavioral Health Coalition				
Behavioral Health and Substance Abuse	93.788	34346-18	866,657	-
Behavioral Health and Substance Abuse	93.788	34346-19	177,261	-
Total Program			<u>1,043,918</u>	<u>-</u>
Opioid State Targeted Response				
Pass-Through Florida Alcohol and Drug Abuse Association, Inc.				
FADAA - DCF FY 2019	93.788	Agreement	82,783	-
FADAA - DCF FY 2020	93.788	Agreement	25,073	-
Total Program			<u>107,856</u>	<u>-</u>
HIV Emergency Relief Project Grants				
Ryan White HIV Emergency Relief Grant 18/19	93.914	H89HA00002-28	6,367,294	7,672,505
Ryan White HIV Emergency Relief Grant 19/20	93.914	H89HA00002-29	8,121,207	5,687,167
Total Program			<u>14,488,501</u>	<u>13,359,672</u>
HIV Care Formula Grants				
Pass-Through Florida Department of Health				
HIV - Substance Abuse Grant - FY18	93.917	BW703 R1	99,620	-
HIV - Substance Abuse Grant - FY19	93.917	BW703 R2	144,811	-
Total Program			<u>244,431</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	34352-18	100,736	-
Block Grants for Community Mental Health Services	93.958	34352-19	16,718	-
Behavioral Health and Substance Abuse Grant	93.958	34345-18	39,340	-
Behavioral Health and Substance Abuse Grant	93.958	34345-19	13,247	-
Total Program			<u>170,041</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	34352-18	638,327	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34352-19	209,003	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34346-19	297,825	-
Total Program			<u>1,145,155</u>	<u>-</u>
<b>Total Department of Health and Human Services</b>			<u>32,172,729</u>	<u>14,059,008</u>

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
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<b>Federal Government Grants</b>				
<b>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</b>	<b>CFDA NUMBER</b>	<b>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</b>	<b>EXPENDITURES</b>	<b>PASSED THROUGH TO SUBRECIPIENTS</b>
<i>Executive Office of the President - ONDCP</i>				
High Intensity Drug Trafficking Area Programs				
HIDTA - Broward County Drug Task Force 2017	95.001	G17MI0003A	95,272	-
HIDTA - Broward County Drug Task Force 2018	95.001	G18MI0003A	580,648	-
HIDTA - Broward County Drug Task Force 2019	95.001	G19MI0003A	<u>136,862</u>	-
Total Program			<u>812,782</u>	-
<b>Total Executive Office of the President ONDCP</b>			<u>812,782</u>	-
<i>Department of Homeland Security</i>				
Emergency Food and Shelter National Board Program				
Emergency Food and Shelter Program Phase 35	97.024	N/A	<u>98,371</u>	-
Total Program			<u>98,371</u>	-
Disaster Grants-Public Assistance-Presidentially Declared Disasters				
Hurricane Irma Broward Sheriff's Office	97.036	Z0041	10,508,763	
Hurricane Irma	97.036	Z00474	4,707,535	
Pass-Through Florida Division of Emergency Management				
Hurricane Irma Broward Sheriff's Office	97.036	Z0041	4,268	-
Hurricane Irma	97.036	Z00474	<u>766,343</u>	-
Total Program			<u>15,986,909</u>	-
Emergency Management Performance Grant				
Pass-Through Florida Division of Emergency Management				
Emergency Management Performance Grant (EMPG FY19)	97.042	19-FG-AF-11-16-01-245	189,759	-
Emergency Management Performance Grant (EMPG FY20)	97.042	G0058	<u>81,995</u>	-
Total Program			<u>271,754</u>	-
Port Security Grant Program				
2016 Port Security Grant	97.056	EMW-2016-PU-00347-S01	139,415	-
2017 Port Security Grant	97.056	EMW-2017-PU-00576-S01	404,194	-
2018 Port Security Grant	97.056	EMW-2018-PU-00283-S01	<u>232,988</u>	-
Total Program			<u>776,597</u>	-
Pass-Through Florida Division of Emergency Management				
Pass-Through City of Miami				
2017 Urban Area Security Initiative	97.067	17-DS-X3-11-23-02-376	123,826	-
2018 Urban Area Security Initiative	97.067	18-DS-04-11-23-02-319	12,288	-
Homeland Security Grant Program	97.067	18-DS-X3-11-23-02-376	104,041	-
Homeland Security Grant Program	97.067	19DS-04-11-23-02-319	<u>20,541</u>	-
Subtotal Indirect Program			<u>260,696</u>	-
Homeland Security Grant				
Pass-Through Florida Division of Emergency Management				
2016 Operation Stonegarden - Issue 44	97.067	17-DS-W1-11-16-23-263	22,534	-
2017 State Homeland Security - Fire Rescue	97.067	18-DS-X1-11-16-23-311	53,735	-
2018 State Homeland Security - Operation Stonegarden Issue 48	97.067	19-DS-X5-11-16-23-246	138,908	-
2018 Operation Stonegarden - Issue 44	97.067	19-DX-06-11-16-23-270	35,470	-
2018 State Homeland Security - Fire Rescue	97.067	19-DS-01-11-16-23-220	<u>282,054</u>	-
Subtotal Indirect Program			<u>532,701</u>	-

See Notes to Schedule.



**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2019**

<b>Federal Government Grants</b>				
<b><u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u></b>	<b><u>CFDA</u></b>	<b><u>CONTRACT</u></b>		<b><u>PASSED</u></b>
	<b><u>NUMBER</u></b>	<b><u>NUMBER/ PASS-THROUGH</u></b>	<b><u>EXPENDITURES</u></b>	<b><u>THROUGH TO</u></b>
		<b><u>ENTITY IDENTIFYING</u></b>		<b><u>SUBRECIPIENTS</u></b>
		<b><u>NUMBER</u></b>		
Rail and Transit Security Grant Program				
Transit Security Grant Program	97.075	EMW-2017-RA-00046	1,116	-
Subtotal Direct Program			1,116	-
Total Program			794,513	-
Homeland Security Bio Watch Program				
Bio Watch Program Field Operations and Sample Collection Activities	97.091	06OHBIO00013-02-00	243,013	-
Bio Watch Program Field Operations and Sample Collection Activities	97.091	06OHBIO00013-14-00	74,459	-
Total Program			317,472	-
Preparing for Emerging Threats and Hazards				
Communities for Complex Coordinated Terror Attacks	97.133	EMW-2016-GR-0097-S01	34,235	-
Total Program			34,235	-
<i>Total Department of Homeland Security</i>			18,279,851	-
<b>Total Expenditures of Federal Awards</b>			<b><u>\$ 155,100,212</u></b>	<b><u>\$ 24,199,755</u></b>

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
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<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>FEDERAL 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	170064O	830,534	-
Total Program			<u>830,534</u>	<u>-</u>
Florida Alcohol and Drug Abuse Association				
Naltrexone Program B FY 18-19	22.022	Agreement	90,670	-
Naltrexone Program B FY 19-20	22.022	Agreement	63,364	-
Naltrexone Program A FY 18-19	22.022	Agreement	231,870	-
Naltrexone Program A FY 19-20	22.022	Agreement	70,940	-
Total Program			<u>456,844</u>	<u>-</u>
<i>Total Florida State Courts System, Office of the State Court Administrator</i>			<u>1,287,378</u>	<u>-</u>
<i>Executive Office of the Governor</i>				
Emergency Management Program				
Emergency Management Preparedness and Assistance Grant FY19	31.063	19-BG-21-11-16-01-287	57,669	-
Emergency Management Preparedness and Assistance Grant FY20	31.063	A0035	17,580	-
Total Program			<u>75,249</u>	<u>-</u>
Emergency Management Projects				
Hazardous Material Assistance Grant 19	31.067	19-CP-11-11-16-01-258	16,527	-
Total Program			<u>16,527</u>	<u>-</u>
<i>Total Executive Office of the Governor</i>			<u>91,776</u>	<u>-</u>
<i>Florida Department of Environmental Protection</i>				
Beach Management Funding Assistance Program				
Port Everglades Implementation	37.003	16BO1	39,430	-
Broward County Shore Protection Project-Segment III	37.003	17BO1	93,862	-
Broward County Shore Protection Project-Segment II	37.003	18BO1	22,374	-
Broward County Shore Protection Project-Segment II	37.003	19BO1	19,950	-
Total Program			<u>175,616</u>	<u>-</u>
Delegated Title V Air Pollution Control Activities				
Title V Funding for Air Pollution Control	37.043	TV001	31,818	-
Title V Funding for Air Pollution Control	37.043	TV007	13,581	-
Total Program			<u>45,399</u>	<u>-</u>
<i>Total Florida Department of Environmental Protection</i>			<u>221,015</u>	<u>-</u>
<i>Florida Housing Finance Corporation</i>				
State Housing Initiatives Partnership Program (SHIP)				
State Housing Initiatives Partnership (SHIP)	40.901	N/A	1,571,568	-
Total Program			<u>1,571,568</u>	<u>-</u>
<i>Total Florida Housing Finance Corporation</i>			<u>1,571,568</u>	<u>-</u>

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2019**

<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>FEDERAL EXPENDITURES</u>	<u>PASSED- THROUGH TO SUBRECIPIENTS</u>
<b><i>Florida Department of Legal Affairs and Attorney General</i></b>				
Florida Council Against Sexual Violence				
Pass-Through Florida Council Against Sexual Violence				
Sexual Battery Recovery Services 18/19	41.010	18OAG27	18,761	-
Sexual Battery Recovery Services 19/20	41.010	19OAG27	<u>6,254</u>	<u>-</u>
Total Program			<u>25,015</u>	<u>-</u>
<b><i>Florida Department of Legal Affairs and Attorney General</i></b>				
Florida Network of Children Advocacy Centers				
Grant in Aid 18-19	41.031	18/19-GR-CAC26	328,880	-
OSCA 18-19	41.031	18/19-GR-CAC26	231,800	-
Grant in Aid 19-20	41.031	19/20-GR-CAC26	<u>77,070</u>	<u>-</u>
Total Program			<u>637,750</u>	<u>-</u>
<b><i>Total Florida Department of Legal Affairs and Attorney General</i></b>			<u>662,765</u>	<u>-</u>
<b><i>Florida Department of Agriculture and Consumer Services</i></b>				
Mosquito Control	42.003	024760	<u>42,101</u>	<u>-</u>
Total Program			<u>42,101</u>	<u>-</u>
<b><i>Total Florida Department of Agriculture and Consumer Services</i></b>			<u>42,101</u>	<u>-</u>
<b><i>Florida Department of State</i></b>				
State Aid to Libraries	45.030	19-ST-02	<u>1,398,383</u>	<u>-</u>
Total Program			<u>1,398,383</u>	<u>-</u>
Historic Preservation Grants				
Small Matching Grant 2018	45.031	19.H.SM.200.047	<u>50,000</u>	<u>-</u>
Total Program			<u>50,000</u>	<u>-</u>
State Aid to Cultural Affairs				
General Operating Support-LAA	45.061	19.C.PS.500.621	1,189	-
General Operating Support-LAA	45.061	20.C.PS.500.546	<u>14,437</u>	<u>-</u>
Total Program			<u>15,626</u>	<u>-</u>
<b><i>Total Florida Department of State</i></b>			<u>1,464,009</u>	<u>-</u>
<b><i>Florida Department of Education and Commissioner of Education</i></b>				
Marjory Stoneman Douglas High School Public Safety Act				
Coach Aaron Feis Guardian Program	48.140	96F-90210-9D001	<u>1,947,771</u>	<u>-</u>
Total Program			<u>1,947,771</u>	<u>-</u>
<b><i>Total Florida Department of Education and Commissioner of Education</i></b>			<u>1,947,771</u>	<u>-</u>
<b><i>Florida Department of Transportation</i></b>				
Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program				
Florida Commission for the Transportation Disadvantaged Trip and Equipment	55.001	GOX12	3,322,944	-
Florida Commission for the Transportation Disadvantaged Trip and Equipment	55.001	G1A14	1,149,088	-
Florida Commission for the Transportation Disadvantaged Trip and Equipment	55.001	G0X91	<u>51,957</u>	<u>51,957</u>
Total Program			<u>4,523,989</u>	<u>51,957</u>

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2019**

<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>FEDERAL EXPENDITURES</u>	<u>PASSED- THROUGH TO SUBRECIPIENTS</u>
<b>Aviation Grant Programs</b>				
FDOT HWO Security Enhancements	55.004	ARC74	8,444	-
FDOT FLL Airport Master Plan & ALP	55.004	G0329	124,463	-
FDOT HWO Master Plan	55.004	G0330	21,132	-
FDOT Extended Runway 10R-28L	55.004	AP652	22,968,383	-
FDOT Environmental Assessment/Design of Runway 10R-28L	55.004	ARR45	176,231	-
FDOT FLL Rehab N. Runway 10L-28R Taxiway Paving	55.004	GOV91	2,548,130	-
FDOT FLL Rehab N. Runway 10L-28R Taxiway Lighting	55.004	GOZ35	325,000	-
FDOT FLL Rehab N. Runway 10L-28R Pavement Rehab	55.004	ASB54	2,781,250	-
FDOT FLL Rehab N. Runway 10L-28R Runway Lighting	55.004	GOZ36	1,000,000	-
FDOT Gate Expansion	55.004	GOZ37	180,326	-
FDOT Airport Access Roadway System	55.004	GO012	<u>956,153</u>	-
Total Program			<u>31,089,512</u>	-
<b>Seaport Grant Programs</b>				
Southport Turning Notch Extension	55.005	AQV62	40,843,392	-
Berths 9 and 10 Improvements	55.005	AR538	1,157,161	-
USACOE Deepening & Widening of PEV	55.005	AR539	<u>655,924</u>	-
Total Program			<u>42,656,477</u>	-
<b>Commuter Assistance Program /Ride Share Grants</b>				
I-95 Express Service	55.007	G0E36	100,376	-
I-95 Express Service-Park and Ride Leases	55.007	G1230	<u>20,400</u>	-
Total Program			<u>120,776</u>	-
<b>County Incentive Grant Program</b>				
CIGP - Wiles Road. SR7 to Rock Island Road	55.008	ARG-71	793,709	-
CIGP - Pine Island Road I-595 to Nova Drive	55.008	ARG-72	101,687	-
CIGP - Wiles Road Riverside Drive to Rock Island Road	55.008	G-0D28	1,484,880	-
CIGP - Pembroke Road from Dykes to East of Silver Shores Boulevard	55.008	G-0M01	1,956,977	-
CIGP - Wiles Road from University Drive to Riverside Drive	55.008	G-0O28	<u>233,675</u>	-
Total Program			<u>4,570,928</u>	-
<b>Public Transit Block Grant Program</b>				
Transit Block Grant	55.010	G1590	<u>9,560,213</u>	-
Total Program			<u>9,560,213</u>	-
<b>Public Transit Service Development Program</b>				
I-595 Express Bus Service	55.012	423976-4-84-01/G0389	<u>1,954,368</u>	-
Total Program			<u>1,954,368</u>	-
<b>Transit Corridor Development Program</b>				
Broward Boulevard Breeze	55.013	440262-1-84-01/G0W68	541,414	-
I-95 Express Operations and Maintenance	55.013	GO361	<u>2,205,996</u>	-
Total Program			<u>2,747,410</u>	-

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2019**

<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>FEDERAL EXPENDITURES</u>	<u>PASSED- THROUGH TO SUBRECIPIENTS</u>
Transportation Regional Incentive Program				
McIntosh Road Constructions	55.026	G0G33	365,297	-
Total Program			<u>365,297</u>	<u>-</u>
<b><i>Total Florida Department of Transportation</i></b>			<u>97,588,970</u>	<u>51,957</u>
<b><i>Florida Department of Children and Families</i></b>				
Homeless Challenge Grant				
Challenge Grant FY17-18	60.014	JP002	142,908	137,900
Challenge Grant FY19-20	60.014	JP003	10,504	3,357
Total Program			<u>153,412</u>	<u>141,257</u>
Homeless Grants-in-Aid				
Unified Homeless FY18-19	60.021	JP002	81,387	-
Unified Homeless FY19-20	60.021	JP003	17,705	-
Total Program			<u>99,092</u>	<u>-</u>
Florida Network Children's Advocacy Center				
Pass-Through Florida Network of Child Advocacy Centers				
Grants and Donations Trust Fund	60.124	Agreement	8,921	-
Total Program			<u>8,921</u>	<u>-</u>
<b><i>Total Florida Department of Children and Families</i></b>			<u>261,425</u>	<u>141,257</u>
<b><i>Florida Department of Health</i></b>				
County Grant Awards				
Emergency Medical Services County Grant 17-18	64.005	C6006	26,397	26,397
Emergency Medical Services County Grant 18-19	64.005	C7006	120,017	118,414
Total Program			<u>146,414</u>	<u>144,811</u>
Medical Services for Abused and Neglected Children				
Child Protection Team - 18-19	64.006	CPX10	468,087	-
Child Protection Team - 19-20	64.006	CPX10	229,860	-
Total Program			<u>697,947</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 18-19	64.061	16TFGR27	58,999	-
Rape Crisis Program 19-20	64.061	16TFGR27	18,054	-
Total Program			<u>77,053</u>	<u>-</u>
Rape Crisis Center				
Pass-Through Florida Council Against Sexual Violence				
General Revenue 18-19	64.069	16TFGR27	97,656	-
General Revenue 19-20	64.069	16TFGR27	31,266	-
Total Program			<u>128,922</u>	<u>-</u>
<b><i>Total Florida Department of Health</i></b>			<u>1,050,336</u>	<u>144,811</u>

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2019**

<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>FEDERAL EXPENDITURES</u>	<u>PASSED- THROUGH TO SUBRECIPIENTS</u>
<b><i>Florida Department of Elder Affairs</i></b>				
Home Care for the Elderly				
Pass-Through Area-Wide Council on Aging of Broward County				
Home Care for the Elderly	65.001	JH118-15-2019	128,312	-
Home Care for the Elderly	65.001	JH119-15-2020	<u>52,931</u>	<u>-</u>
Total Program			<u>181,243</u>	<u>-</u>
Alzheimer's Respite Services				
Pass-Through Area-Wide Council on Aging of Broward County				
Alzheimer's Disease Initiative	65.004	JZ118-15-2019	632,978	-
Alzheimer's Disease Initiative	65.004	JZ119-15-2020	<u>192,687</u>	<u>-</u>
Total Program			<u>825,665</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	JC118-15-2019	4,486,315	-
Community Care for the Elderly	65.010	JC119-15-2020	<u>1,541,650</u>	<u>-</u>
Total Program			<u>6,027,965</u>	<u>-</u>
<b><i>Total Florida Department of Elder Affairs</i></b>				
			<u>7,034,873</u>	<u>-</u>
<b><i>Florida Department of Law Enforcement</i></b>				
Statewide Criminal Analysis Laboratory System				
2018-2019 Statewide Crime Lab	71.002	2019-SFA-CL-06-8A-001	<u>491,963</u>	<u>-</u>
Total Statewide Criminal Analysis Laboratory System			<u>491,963</u>	<u>-</u>
Assistance with Investigative Operations				
Electronic Surveillance Support Team Task Force	71.010	EST34/9M003	10,033	-
Electronic Surveillance Support Team Task Force	71.010	2020-SFA-ESST-06-M5- 003/9M003	<u>10,264</u>	<u>-</u>
Total Assistance with Investigative Operations			<u>20,297</u>	<u>-</u>
<b><i>Total Florida Department of Law Enforcement</i></b>				
			<u>512,260</u>	<u>-</u>
<b><i>Florida Department of Revenue</i></b>				
Facilities for New Professional Sports, Retained Professional Sports, or Retained Spring Training Franchise				
Sales Tax Rebate for Arena	73.016	N/A	<u>2,000,004</u>	<u>-</u>
Total Program			<u>2,000,004</u>	<u>-</u>
<b><i>Total Florida Department of Revenue</i></b>				
			<u>2,000,004</u>	<u>-</u>
<b><i>Florida Department of Highway Safety and Motor Vehicles</i></b>				
Child Abuse Prevention and Intervention License Plate Project				
Pass-Through Florida Network for Children's Advocacy Centers, Inc.	76.067	N/A	<u>6,673</u>	<u>-</u>
Child Advocacy Trust Fund			<u>6,673</u>	<u>-</u>
Total Program			<u>6,673</u>	<u>-</u>

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2019**

<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>FEDERAL EXPENDITURES</u>	<u>PASSED- THROUGH TO SUBRECIPIENTS</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	1,922	-
Total Program			<u>1,922</u>	<u>-</u>
<i>Total Florida Department of Highway Safety and Motor Vehicles</i>			<u>8,595</u>	<u>-</u>
<i>Florida Department of Juvenile Justice</i>				
Delinquency Prevention				
Anti-Human Trafficking	80.029	10615	65,207	-
Youth Against Gun Violence	80.029	10627	75,009	-
Total Program			<u>140,216</u>	<u>-</u>
<i>Total Florida Department of Juvenile Justice</i>			<u>140,216</u>	<u>-</u>
<i>Total Expenditures of State Financial Assistance</i>			<u>\$ 115,885,062</u>	<u>\$ 338,025</u>

See Notes to Schedule.

**BROWARD COUNTY, FLORIDA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2019**

**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, 2019. 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 2018 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 Florida state or pass-through grantor of the 2019 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, the word “Agreement” was used.



**BROWARD COUNTY, FLORIDA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2019**

**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>
<b>FEDERAL AWARDS</b>			
DOT-FAA	20.106	3-12-0025-087-2019	\$ 20,000,000
DOT-FAA	20.106	3-12-0025-076-2015	236,110
DOT-FAA	20.106	3-12-0025-082-2017	1,759,554
DOT-FAA	20.106	3-12-0025-085-2018	1,639,027
<b>STATE FINANCIAL ASSISTANCE</b>			
FDOT	55.004	AP652	22,968,383

**BROWARD COUNTY, FLORIDA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**Year Ended September 30, 2019**

**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>
<b>FEDERAL AWARDS</b>					
FEMA	97.036	Z0041	\$ -	\$ 10,513,031	\$ 10,513,031
FEMA	97.036	Z00474	-	5,473,878	5,473,878
DOT-FAA	20.106	3-12-0025-079-2106	244,573	53,339	297,912
DOT-FAA	20.106	3-12-0025-078-2016	400,959	118,694	519,653
DOT-FAA	20.106	3-12-0029-010-2016	101,596	(10,858)	90,738
<b>STATE FINANCIAL ASSISTANCE</b>					
FDOT	55.004	GO329	127,304	(134)	127,170
FDOT	55.004	GO330	33,137	1,289	34,426
FDOT	55.004	ARC74	19,911	4,069	23,980
FDOT	55.004	ARR45	-	168,262	168,262

**NOTE 11 – NON-CASH EXPENDITURES**

Non-cash expenditures reported on the Schedule represent the value of 46 specialty sedans totaling \$959,100 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, 2019**

**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>
	<b>Transit Cluster</b>
20.106	Airport Improvement Program
97.036	Disaster Grants - Public Assistance
90.401	Help America Vote Act Requirements Payments
93.558	Temporary Assistance for Needy Families Cluster
93.569	Community Services Block Grant
	<b><u>Name of State Projects</u></b>
<u>CSFA Numbers</u>	
55.004	Aviation Grant Programs
55.005	Seaport Grant Programs
55.012	Public Transit Service Development Program

Dollar threshold used to distinguish between

**Type A** and **Type B** programs:

Federal	<u>\$3,000,000</u>
State	<u>\$3,476,552</u>
Auditee qualified as low-risk auditee?	_____ <u>X</u> Yes          _____ No

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended September 30, 2019**

**Section II - Current 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.

**BROWARD COUNTY, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended September 30, 2019**

**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**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**Year Ended September 30, 2019**

**Section IV - Prior Year Findings - Financial Statement Audit**

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

**IC 2018-001 Revenue, Unavailable and Unearned Revenue Reported by Broward County Sheriff's Office**

A similar finding was noted as item 2019-001. See section II.

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

None Reported.