

BROWARD COUNTY, FLORIDA

SINGLE AUDIT REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

BROWARD COUNTY, FLORIDA
SINGLE AUDIT REPORT
For The Fiscal Year Ended September 30, 2023

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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

Opinion on Each Major Federal Program and State Project

We have audited Broward County, Florida's (the "County") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") *Compliance Supplement* and the requirements described in the Department of Financial Services State Projects Compliance Supplement that could have a direct and material effect on each of the County's major federal programs and state projects for the year ended September 30, 2023. The County's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and State projects for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, *Rules of the Auditor General*. Our responsibilities under those standards and the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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



Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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



Miramar, Florida
June 21, 2024



ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

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

Honorable Board of County Commissioners
Broward County, Florida

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

Opinion

We have audited the Schedule of Expenditures of Federal Awards and State Financial Assistance (the "Schedule") of Broward County, Florida (the "County") for the year ended September 30, 2023, and the related notes to the Schedule.

In our opinion, the accompanying Schedule presents fairly, in all material respects, the expenditures of federal awards and State financial assistance of Broward County, Florida for the year ended September 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Chapter 10.550, Rules of the Auditor General. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report.

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

Responsibilities of Management for the Schedule

Management is responsible for the preparation and fair presentation of this Schedule in accordance with accounting principles generally accepted in the United States of America; the Uniform Guidance; and Chapter 10.550, *Rules of the Auditor General*; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.



Auditor's Responsibilities for the Audit of the Schedule

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule.

Report on Audited Financial Statements

The financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2023, were audited by other auditors, and they have issued their report thereon dated March 25, 2024. 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 25, 2024, on their consideration of the County's internal control over financial reporting and on their tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of their testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide opinions on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

This report is intended solely for the information and use of the Board of County Commissioners, management, intended to be, and should not be, used by anyone other



Miramar, Florida
June 21, 2024

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2023

<u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED THROUGH TO SUBRECIPIENTS</u>
Department of Agriculture				
Supplemental Nutrition Assistance Program (State Administrative Match):				
Pass-Through Florida Department of Children and Families:				
Supplemental Nutrition Program FY	10.561	JZ05	\$ 12,087	\$ -
Total Program			<u>12,087</u>	<u>-</u>
Total Department of Agriculture			<u>12,087</u>	<u>-</u>
Department of Housing and Urban Development				
Community Development Block Grants (CDBG)/Entitlement Grants Cluster:				
Community Development Block Grant- Program income	14.218	B-16-UC-12-0001	24,969	24,969
Community Development Block Grant	14.218	B-17-UC-12-0001	175,259	175,259
Community Development Block Grant - Program income	14.218	B-17-UC-12-0001	281	-
Community Development Block Grant	14.218	B-18-UC-12-0001	203,705	203,705
Community Development Block Grant - Program income	14.218	B-18-UC-12-0001	70,587	-
Community Development Block Grant	14.218	B-19-UC-12-0001	54,996	89,417
Community Development Block Grant - Program income	14.218	B-19-UC-12-0001	617,335	385,983
Community Development Block Grant (COVID-19)	14.218	B-20-UW-12-0001	2,890,394	-
Community Development Block Grant - Program income	14.218	B-20-UC-12-0001	87,718	-
Community Development Block Grant	14.218	B-21-UC-12-0001	1,171,358	632,227
Community Development Block Grant - Program income	14.218	B-21-UC-12-0001	66,019	-
Community Development Block Grant	14.218	B-22-UC-12-0001	<u>2,079,636</u>	<u>188,779</u>
Sub Total Direct Programs			<u>7,442,257</u>	<u>1,700,339</u>
Pass-Through City of Coconut Creek:				
Community Development Block Grant	14.218	B-19-MC-12-0054	2,893	-
Community Development Block Grant (COVID-19)	14.218	B-20-CW-12-0054	5,083	-
Community Development Block Grant	14.218	B-20-MC-12-0054	21,381	-
Pass-Through City of Margate:				
Community Development Block Grant	14.218	B-19-MC-12-0045	3,977	-
Community Development Block Grant	14.218	B-20-MC-12-0045	26,215	-
Community Development Block Grant (COVID-19)	14.218	B-20-MW-12-0045	367,929	-
Community Development Block Grant	14.218	B-20-MC-12-0045	-	-
Pass-Through City of Weston:				
Community Development Block Grant	14.218	B-17-MC-12-0062	66,094	-
Community Development Block Grant	14.218	B-18-MC-12-0062	91,536	-
Community Development Block Grant	14.218	B-19-MC-12-0062	31,415	-
Community Development Block Grant (COVID-19)	14.218	B-20-MW-12-0062	426,624	-
Community Development Block Grant	14.218	B-20-MC-12-0062	<u>6,399</u>	<u>-</u>
Sub Total Indirect Programs			<u>1,049,546</u>	<u>-</u>
Total Community Development Block Grants/ Entitlement Grants Cluster			<u>8,491,803</u>	<u>1,700,339</u>
Community Development Block Grants/ State's program and non-entitlement Grants				
Pass-Through State of Florida Department of Economic Opportunity (COVID-19)	14.228	H2517 -22CV-E23	<u>615,866</u>	<u>-</u>
Total Program			<u>615,866</u>	<u>-</u>
Emergency Solutions Grant Program:				
Emergency Shelter Grant	14.231	E-20-UC-12-0013	1,093,106	-
Emergency Shelter Grant	14.231	E-21-UC-12-0013	53,466	36,059
Emergency Shelter Grant	14.231	E-21-UC-12-0013	<u>49,251</u>	<u>-</u>
Total Program			<u>1,195,823</u>	<u>36,059</u>
Sub Total Direct Program			<u>1,195,823</u>	<u>36,059</u>
Pass-Through Florida Department of Children and Families				
Emergency Shelter Grant FY23 (Unified Homeless)	14.231	JP003	119,016	183,411
Emergency Shelter Grant FY23 (Unified Homeless)	14.231	JP003	32,823	32,823
COVID-19 Emergency Solutions Grant Program 2022-2023 (Cares Act/ESG-CV)	14.231	JP003	<u>705,703</u>	<u>176,271</u>
Sub Total Pass-Through Florida Department of Children and Families			<u>857,542</u>	<u>392,505</u>
Total Emergency Solutions Grant Program			<u>2,053,365</u>	<u>428,564</u>

(Continued on next page)

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2023

<u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED THROUGH TO SUBRECIPIENTS</u>
<i>Department of Housing and Urban Development (continued)</i>				
Home Investment Partnership Program				
Home-Program Income	14.239	M-14-DC-120201	2,638	-
Home Investment Partnership Program	14.239	M-15-DC-120201	4,761	4,761
Home Investment Partnership Program	14.239	M-16-DC-120201	121,233	-
Home-Program Income	14.239	M-16-DC-120201	6,497	-
Home Investment Partnership Program	14.239	M-17-DC-120201	162,403	-
Home-Program Income	14.239	M-17-DC-120201	214,205	53,232
Home Investment Partnership Program	14.239	M-18-DC-120201	279,697	-
Home-Program Income	14.239	M-18-DC-120201	415,378	28,691
Home Investment Partnership Program	14.239	M-19-DC-120201	278,999	-
Home-Program Income	14.239	M-19-DC-120201	193,123	200,743
Home Investment Partnership Program	14.239	M-20-DC-120201	587,369	25,255
Home Investment Partnership Program	14.239	M-21-DC-120201	203,562	-
Home-Program Income	14.239	M-21-DC-120201	16,300	-
Home Investment Partnership Program	14.239	M-21-DC-120201	313,565	-
Home Investment Partnership Program (COVID-19)	14.239	M-21-DP-120201	<u>10,703</u>	<u>-</u>
Total Home Investment Partnership Program			<u>2,810,433</u>	<u>312,682</u>
Continuum of Care Program:				
Homeless Families - Continuum of Care Program (Broward IV Samaritan Expansion)	14.267	FL0535L4D012006	24,837	70,210
Homeless Families - Continuum of Care Program (Samaritan 2008)	14.267	FL0245L4D012011	36,514	77,579
Homeless Families - Continuum of Care Program (Broward Partnership Housing III)	14.267	FL0477L4D012007	56,837	137,206
Homeless Families - Continuum of Care Program (FL-601 Dedicated HMIS Project Expansion)	14.267	FL0465L4D012008	18,240	-
Homeless Families - Continuum of Care Program (NewHart Project)	14.267	FL0254L4D012013	49,434	-
Homeless Families - Continuum of Care Program (HOPE4Families Rapid Re-Housing)	14.267	FL0498L4D012007	50,587	146,660
Homeless Families - Continuum of Care Program (S+C Permanent Housing 88 Units)	14.267	FL0258L4D012013	88,815	264,557
Homeless Families - Continuum of Care Program (FL-601 CoC Planning Project Application 2020)	14.267	FL0868L4D012000	15,344	-
Homeless Families - Continuum of Care Program (Broward II)	14.267	FL0248L4D012114	929,698	1,067,589
Homeless Families - Continuum of Care Program (Broward IV (Samaritan Expansion))	14.267	FL0535L4D012107	341,803	267,317
Homeless Families - Continuum of Care Program (Samaritan 2008)	14.267	FL0245L4D012112	297,608	231,858
Homeless Families - Continuum of Care Program (Broward Partnership Housing III)	14.267	FL0477L4D012108	333,287	288,558
Homeless Families - Continuum of Care Program (Broward Partnership Housing IV)	14.267	FL0668L4D012105	363,477	927,252
Homeless Families - Continuum of Care Program (Broward Partnership Housing V)	14.267	FL0715L4D012103	372,948	344,135
Homeless Families - Continuum of Care Program (Chalet Apartments)	14.267	FL0249L4D012114	128,114	141,883
Homeless Families - Continuum of Care Program (FL-601 Dedicated HMIS Project Expansion)	14.267	FL0465L4D012109	280,161	-
Homeless Families - Continuum of Care Program (ROP2-Rapid Re-Housing Leasing Assistance)	14.267	FL0705L4D012104	218,799	194,277
Homeless Families - Continuum of Care Program (HART & Home)	14.267	FL0364L4D012112	156,556	-
Homeless Families - Continuum of Care Program (NewHart Project)	14.267	FL0254L4D012114	399,148	-
Homeless Families - Continuum of Care Program (HOPE4Families Rapid Re-Housing)	14.267	FL0498L4D012108	251,778	219,106
Homeless Families - Continuum of Care Program (S+C Permanent Housing 16 Unit)	14.267	FL0366L4D012112	206,386	245,168
Homeless Families - Continuum of Care Program (S+C Permanent Housing 18 Unit)	14.267	FL0401L4D012111	239,837	208,240
Homeless Families - Continuum of Care Program (S+C Permanent Housing 25 Unit)	14.267	FL0534L4D012107	259,697	275,177
Homeless Families - Continuum of Care Program (S+C Permanent Housing 29 Unit)	14.267	FL0257L4D012114	351,168	409,537
Homeless Families - Continuum of Care Program (S+C 74 Unit HHOPE Chronic Homeless Initiative)	14.267	FL0251L4D012114	807,575	951,376
Continuum of Care Program (continued):				
Homeless Families - Continuum of Care Program (S+C Permanent Housing 88 Unit)	14.267	FL0258L4D012114	1,124,709	1,024,529
Homeless Families - Continuum of Care Program (SHIELD Housing Project)	14.267	FL0714L4D012103	756,232	574,031
Homeless Families - Continuum of Care Program (FL-601 CoC Planning Project Application 2021)		FL0920L4D012100	278,984	-
Homeless Families - Continuum of Care Program (Broward II)	14.267	FL0248L4D012215	3,163	70,210
Homeless Families - Continuum of Care Program (Chalet Apartments)	14.267	FL0249L4D012215	886	77,579
Homeless Families - Continuum of Care Program (HART & Home)	14.267	FL0364L4D012213	94,940	137,206

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See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2023

<u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED THROUGH TO SUBRECIPIENTS</u>
<i>Department of Housing and Urban Development (continued)</i>				
Homeless Families - Continuum of Care Program (S+C Permanent Housing 16 Unit)	14.267	FL0465L4D012008	92,117	-
Homeless Families - Continuum of Care Program (S+C Permanent Housing 25 Unit)	14.267	FL0254L4D012013	30,249	-
Homeless Families - Continuum of Care Program (S+C Permanent Housing 29 Unit)	14.267	FL0498L4D012007	117,581	146,660
Homeless Families - Continuum of Care Program (S+C 74 Unit HHOPE Chronic Homeless Initiative)	14.267	FL0258L4D012013	<u>277,911</u>	<u>264,557</u>
Total Continuum of Care Program			<u>9,055,420</u>	<u>8,762,457</u>
<i>Total Department of Housing and Urban Development Program</i>			<u>23,026,887</u>	<u>11,204,042</u>
<i>Department of Justice</i>				
Missing Alzheimer's Disease Patient Assistance				
Missing Alzheimer's Disease Patient Assistance	16.015	2020-J1-BX-0018	<u>44,018</u>	-
Total Program			<u>44,018</u>	-
Forensics Training and Technical Assistance Program				
Forensics Training and Technical Assistance Program	16.044	15PBJA-22-GG-03641-SLFO	<u>41,679</u>	-
Total Program			<u>41,679</u>	-
Missing Children's Assistance:				
2017 (ICAC) - Internet Crimes Continuation	16.543	15-JDP-21-GK-03817-MECP	669,239	-
2020 (ICAC) - Internet Crimes Continuation	16.543	2020-MC-FX-K007	<u>80,180</u>	-
Total Program			<u>749,419</u>	-
National Institute of Justice Research, Evaluation, and Development Project Grants:				
Broward County Forensic Pathology Fellowship	16.560	15PBJA-21-GG-02945-SLFO	<u>128,853</u>	-
Total Program			<u>128,853</u>	-
Victims of Crime Victim Act (VOCA):				
Pass-Through Florida Office of the Attorney General:				
Crime Victim Assistance	16.575	VOCA-2021-00714	<u>93,175</u>	-
Total Program			<u>93,175</u>	-
Violence Against Women Formula Grant:				
Pass-Through Florida Coalition Against Domestic Violence:				
2019-20 Enhanced Law Enforcement	16.588	LN180	195,410	-
InVest Grant Award	16.588	LN260	<u>32,043</u>	-
Total Program			<u>227,453</u>	-
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program:				
2021 OVW FY21 Improving Criminal Justice Response to Domestic Violence, Sexual Assault and Stalking Grant Program				
Total Program	16.590	15JOVW-21-GG-02011-ICJR	<u>292,538</u>	-
			<u>292,538</u>	-
Bullet Proof Vest Grant:				
State Criminal Alien Assistance Program	16.606	15PBJA-20-RR-00233-SCAA	72,675	-
State Criminal Alien Assistance Program	16.606	15PBJA-21-RR-05127-SCAA	58,555	-
State Criminal Alien Assistance Program	16.606	2020-AP-BX-0873	<u>2,208</u>	-
Total Program			<u>133,438</u>	-
Project Safe Neighborhoods:				
Project Safe Neighborhoods	16.609	2022-PSNS-BROW-1-U2-002	<u>155,805</u>	-
Total Program			<u>155,805</u>	-
Public Safety Partnership and Community Policing Grants:				
Broward COPS Stop School Violence	16.710	15JCOPS-21-GG-02304-SPPS	61,381	-
Broward COPS Stop School Violence	16.710	15JCOPS-21-GG-02339-SPPS	108,066	-
Broward COPS Stop School Violence	16.710	15JCOPS-22GG-04081-LEMH	84	-
Broward COPS Stop School Violence	16.710	15JCOPS-22-GG-04534-PPSE	28,580	-
Broward COPS Stop School Violence	16.710	15JCOPS-22-GG-04546-PPSE	<u>11,935</u>	-
Total Program			<u>210,046</u>	-

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See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2023

<u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED THROUGH TO SUBRECIPIENTS</u>
<i>Department of Justice (continued)</i>				
PREA Program: Strategic Support for PREA Implementation				
Prison Rape Elimination (PREA)	16.735	15PBJA-21-GG-02774-PREA	655	-
Prison Rape Elimination (PREA)	16.735	2020-RP-BX-0005	<u>160,880</u>	-
Total Program			<u>161,535</u>	-
Pass-Through Florida Department of Law Enforcement:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-01757-JAGP	469	-
Edward Byrne Justice Assistance Grant Program-Emergency Shelter Security Enhancement	16.738	15PBJA-21-GG-00241-MUMU	10,479	-
Edward Byrne Justice Assistance Grant Program-PETI	16.738	15PBJA-21-GG-00241-MUMU	<u>18,507</u>	-
Sub Total Indirect Programs			<u>29,455</u>	-
Total Program			<u>29,455</u>	-
DNA Backlog Reduction Program:				
2020 DNA Backlog Reduction Program	16.741	2020-DN-BX-0044	127,719	-
2021 DNA Backlog Reduction Program	16.741	15PBJA-21-GG-03114-DNAX	411,956	-
2022 DNA Backlog Reduction Program	16.741	15PBJA-22-GG-01635-DNAX	<u>56,251</u>	-
Total Program			<u>595,926</u>	-
Pass-Through Florida Department of Law Enforcement:				
Paul Coverdell Forensic Sciences	16.742	15PBJA-21-GG-02897-COVE	47,066	-
Paul Coverdell Forensic Sciences	16.742	15PBJA-22-GG-01948-COVE	40,737	-
Paul Coverdell Forensic Sciences	16.742	2020-CD-BX-0062	<u>90,348</u>	-
Total Program			<u>178,151</u>	-
Congressionally Recommended Awards				
Byrne Discretionary Community Project	16.753	15PBJA-22-GG-00166-BRND	<u>92,228</u>	-
Total Program			<u>92,228</u>	-
STOP School Violence Program:				
STOP School Violence	16.839	2019-YS-BX-0035	<u>154,162</u>	-
Total Program			<u>154,162</u>	-
Equitable Sharing Programs:				
Equitable Sharing Program	16.922	N/A	<u>797,387</u>	-
Total Program			<u>797,387</u>	-
Total Department of Justice			<u>4,085,268</u>	-
<i>Department of Transportation</i>				
Airport Improvement, COVID-19 Airports, and Infrastructure Investment and Jobs Act Programs				
FLL ARPA	20.106	3-12-0025-095-2022	110,052,723	-
HWO ARPA	20.106	3-12-0029-014-2022	59,000	-
FLL ARPA Concessions	20.106	3-12-0025-096-2022	<u>5,939,184</u>	-
Total Program			<u>116,050,907</u>	-
<i>Federal Railroad Administration</i>				
Railroad Safety Program:				
Railroad Safety	20.325	69A36523403870CRSFL	<u>30,133</u>	-
Total Program			<u>30,133</u>	-
Federal Transit Formula Grants:				
FTA Formula-Capital Projects - FY 2012	20.507	FL-90-X837-00	21,976	-
FTA Formula-Capital Projects - FY 2014	20.507	FL-90-X835-00	357,745	-
FTA Formula-Capital Projects - FY 2015	20.507	FL-2017-081-00	293,097	-
FTA Formula-Capital Projects - FY 2016	20.507	FL-2018-027-00	57,603	-
FTA Formula-Capital Projects - FY 2017	20.507	FL-2018-087-00	1,434,882	-
FTA Formula-Capital Projects - FY 2018	20.507	FL-2020-042-00	201,703	-
FTA Formula-Capital Projects - FY 2019	20.507	FL-2020-080-00	108,696	-

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See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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For The Fiscal Year Ended September 30, 2023

<u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED THROUGH TO SUBRECIPIENTS</u>
FTA Formula-Capital Projects - FY 2020	20.507	FL-2022-017-00	2,600,423	-
FTA Formula-Capital Projects - FY 2021	20.507	FL-2023-057-00	1,807,544	-
FTA Formula-Capital Projects - FY 2022	20.507	FL-xxxx-xxx-xx	7,933,167	-
FTA Formula-Capital Projects - FY 2023	20.507	FL-2024-009-00	200,321	-
COVID-19-FTA Formula-Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)	20.507	FL-2023-029-00	172,055	-
FTA Formula-Lauderhill Signature Shelters	20.507	FL-95-X049-00	127,260	-
COVID-19 FTA Formula-CARES ACT Operating and Capital Assistance Grant	20.507	FL-2020-099-00	312,630	-
COVID-19-FTA Formula-Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) Broward County	20.507	FL-2023-027-00	36,561,780	-
American Rescue Plan ACT (ARPA)-Capital & Operating Assistance Grant	20.507	FL-2022-042-00	<u>33,473,268</u>	-
Total Program			<u>85,664,150</u>	-
Bus and Bus Facilities Formula:				
Bus and Bus Facilities-FY2017 Purchase of 40 ft. replacement buses	20.526	FL-2017-092-00	127,305	-
5339 (c) -FFY18 Low or No Emission Bus Program-Solar Power Generation Infrastructure	20.526	FL-2020-069-00	8,272	-
Super Grant FY2018 Section 5307 Capital Projects & Section 5339 Bus & Bus Facilities	20.526	FL-2020-042-00	141,856	-
Super Grant FY2019 Section 5307 Capital Projects & Section 5339 Bus & Bus Facilities	20.526	FL-2020-080-00	133,494	-
FTA Formula-Capital Projects - FY 2017	20.526	FL-2022-017-00	<u>134,428</u>	-
Total Program			<u>545,355</u>	-
Total Federal Transit Cluster			<u>86,209,505</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	435210-4-93-16	<u>279,724</u>	-
Total Transit Services Cluster			<u>279,724</u>	-
State and Community Highway Safety Cluster				
Pass-Through Florida Department of Transportation: State and Community Highway Safety	20.600	433144-1-8404; G2A92	300,867	-
State and Community Highway Safety	20.600	MC-2023-00297	123,943	-
State and Community Highway Safety	20.600	RS-2023-00323	120,223	-
2018-19 Broward Grand Drivers 65+	20.600	SC-2023-00296	<u>197,616</u>	-
Total Highway Safety Cluster			<u>742,649</u>	-
Total Department of Transportation Programs			<u>203,312,918</u>	-
Department of the Treasury Programs				
Equitable Sharing Programs: Equitable Sharing Program	21.016	N/A	<u>186,549</u>	-
Total Program			<u>186,549</u>	-
Emergency Rental Assistance Program: COVID 19-Emergency Rental Assistance (ERA2)	21.023	N/A	<u>27,290,528</u>	-
Total Program			<u>27,290,528</u>	-
Pass-Through Florida Department of Transportation: COVID-19 Coronavirus State and Local Fiscal Recovery Funds (ARPA Grant)	21.027	G1Z82	<u>16,435,481</u>	-
Total Program			<u>16,435,481</u>	-
Total Department of the Treasury Programs			<u>43,912,558</u>	-
Institute of Museum and Library Services				
Pass-Through Florida Department of State: Grants to States	45.310	'22-LSTA-B-01	<u>28,480</u>	-
Total Institute of Museum and Library Services			<u>28,480</u>	-

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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<u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED THROUGH TO SUBRECIPIENTS</u>
Environmental Protection Agency Programs				
Air Pollution Control Program Support:				
EPA 105 Air Pollution Control	66.001	A-00402620	<u>504,205</u>	<u>-</u>
Total Program			<u>504,205</u>	<u>-</u>
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act Programs:				
Particulate Matter 2.5 Ambient Air Monitoring Network	66.034	PM-01D04920	89,707	-
COVID-19-Particulate Matter 2.5 Ambient Air Monitoring Network-American Rescue Plan (ARP)	66.034	0P-02D26122-0	<u>49,730</u>	<u>-</u>
Total Program			<u>139,437</u>	<u>-</u>
Total Environmental Protection Agency Programs			<u>643,642</u>	<u>-</u>
Department of Energy Programs				
Pass through Florida Department of Agriculture and Consumer Services				
State Energy Program	81.041	MOA 2023-001	<u>89,575</u>	<u>-</u>
Total Department of Energy Programs			<u>89,575</u>	<u>-</u>
U.S. Election Assistance Commission Programs				
Help America Vote Act (HAVA) Election Security Programs:				
HAVA- Election Security Grant	90.404	MOA 2023-001	<u>376,860</u>	<u>-</u>
Total Program			<u>376,860</u>	<u>-</u>
Total U.S. Election Assistance Commission Programs			<u>376,860</u>	<u>-</u>
Department of Health and Human Services Programs				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers:				
Pass-Through Areawide Council on Aging of Broward County Inc.:				
Title IIE Support Services	93.044	JA122-15-2022	637	-
Title IIE Support Services	93.044	JA123-15-2023	<u>16,251</u>	<u>-</u>
Total Program			<u>16,888</u>	<u>-</u>
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) Programs:				
One Community Partnership Expansion Project - OCP 3	93.104	5H79SM082386-04	<u>1,026,346</u>	<u>824,416</u>
Total Program			<u>1,026,346</u>	<u>824,416</u>
Pass-Through Florida Department of Health:				
Injury Prevention and Control	93.136	BWF91	<u>9,059</u>	<u>-</u>
Sub Total Direct Programs			<u>9,059</u>	<u>-</u>
Community Programs to Improve Minority Health Grant Program:				
COVID 19-Advancing Health Literacy to Enhance Equitable Community Responses to COVID-19	93.137	CPIMP211249-01-00	<u>1,446,475</u>	<u>1,447,068</u>
Sub Total Direct Programs			<u>1,446,475</u>	<u>1,447,068</u>
Pass-Through Broward County Sheriff Office				
Adult Post-Adjudicatory Drug Court Expansion	93.243	6H79SP080310-01MM002	<u>335,516</u>	<u>-</u>
Sub Total Direct Programs			<u>335,516</u>	<u>-</u>
Total Program			<u>335,516</u>	<u>-</u>
Low Income Household Water Assistance Program:				
Pass-Through Florida Department of Economic Opportunity				
Low Income Water Assistance Program	93.499	E1993	374,644	-
Pass-Through Florida Department of Commerce				
Low Income Water Assistance Program	93.499	E1993	<u>268,562</u>	<u>-</u>
Total Program			<u>643,206</u>	<u>-</u>

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<u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED THROUGH TO SUBRECIPIENTS</u>
<i>Department of Health and Human Services Programs (continued)</i>				
<i>Temporary Assistance For Needy Families Cluster:</i>				
Pass-Through Florida Department of Children and Families: Child Protective Investigations	93.558	JJZ04	2,611,015	-
Pass-Through Broward Behavioral Health Coalition: Substance Abuse FY 2021-22	93.558	34346-22	197,934	-
Substance Abuse FY 2022-23	93.558	34346-23	<u>55,358</u>	<u>-</u>
Total Temporary Assistance For Needy Families Cluster			<u>2,864,307</u>	<u>-</u>
<i>Low-Income Home Energy Assistance:</i>				
Pass-Through Florida Department of Economic Opportunity: Low Income Home Energy Assistance Program (Umbrella Agreement)	93.568	E1993	241,650	-
Low Income Home Energy Assistance Program (Umbrella Agreement)	93.568	E1993	7,008,369	-
Low Income Home Energy Assistance Program (Umbrella Agreement)	93.568	E1993	382,209	-
Low Income Home Energy Assistance Program (Umbrella Agreement)	93.568	E1993	<u>624,318</u>	<u>-</u>
Total Program			<u>8,256,546</u>	<u>-</u>
<i>Community Services Block Grant:</i>				
Pass-Through Florida Department of Economic Opportunity: Community Services Block Grant (Umbrella Agreement)	93.569	E1993	86,381	-
Community Services Block Grant (Umbrella Agreement)	93.569	E1993	1,327,282	-
Community Services Block Grant (Umbrella Agreement)	93.569	E1993	25,564	-
COVID-19 Community Services Block Grant-CARES Act	93.569	17SB-0D-11-16-01-103	<u>195,813</u>	<u>-</u>
Total Program			<u>1,635,040</u>	<u>-</u>
<i>Child Care and Development Fund (CCDF) Cluster</i>				
<i>Child Care and Development Block Grant:</i>				
Pass-Through Florida Department of Children and Families: Child Care and Development Block Grant	93.575	JJZ04	1,248,916	-
Child Care Licensing and Enforcement – FY19-20	93.575	JC206	12,087	-
Child Care Licensing and Enforcement – FY20-21	93.575	JC206	<u>280,110</u>	<u>-</u>
Total Child Care and Development Fund (CCDF) Cluster			<u>1,541,113</u>	<u>-</u>
<i>Social Services Block Grant:</i>				
Pass-Through Florida Department of Children and Families: Child Protective Investigations	93.667	JJZ04	574,384	-
Child Care Licensing and Enforcement FY 2017-18	93.667	JJZ05	1,279,612	-
Child Care Licensing and Enforcement FY 2020-21	93.667	JC206	<u>60,834</u>	<u>-</u>
Total Program			<u>1,914,830</u>	<u>-</u>
Pass-Through Florida Department of Health: Social Services Block Grant FY22-23	93.667	CP110	<u>492,080</u>	<u>-</u>
Total Program			<u>492,080</u>	<u>-</u>
<i>Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program</i>				
<i>Parts A and B:</i>				
Ryan White Ending the HIV Epidemic	93.686	UT8HA33923-03-01	822,316	871,756
Ryan White Ending the HIV Epidemic	93.686	UT8HA33923-04-01	<u>1,494,412</u>	<u>1,012,216</u>
Total Program			<u>2,316,728</u>	<u>1,883,972</u>
<i>Social Services Block Grant:</i>				
Pass-Through Florida Department of Children and Families Medical Assistance Program	93.778	JJZ05	<u>7,356</u>	<u>-</u>
Total Program			<u>7,356</u>	<u>-</u>
<i>Opioid State Targeted Response:</i>				
Pass-Through Broward Behavioral Health Coalition Behavioral Health and Substance Abuse	93.788	34346-22	840,737	-
Behavioral Health and Substance Abuse	93.788	34346-23	<u>68,585</u>	<u>-</u>
Total Program			<u>909,322</u>	<u>-</u>

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BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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<u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED THROUGH TO SUBRECIPIENTS</u>
<i>Department of Health and Human Services Programs (continued)</i>				
Opioid State Targeted Response:				
Pass-Through Florida Alcohol and Drug Abuse Association, Inc.				
FADAA - DCF FY 2022	93.788	Agreement	87,944	-
FADAA - DCF FY 2023	93.788	Agreement	<u>10,223</u>	<u>-</u>
Total Program			<u>98,167</u>	<u>-</u>
HIV Emergency Relief:				
Ryan White HIV Emergency Relief Grant 22/23	93.914	H89HA00002-32	6,020,514	7,522,662
Ryan White HIV Emergency Relief Grant 23/24	93.914	H89HA00002-33	<u>9,396,470</u>	<u>6,995,397</u>
Total Program			<u>15,416,984</u>	<u>14,518,059</u>
Pass-Through Florida Department of Health:				
HIV - Substance Abuse Grant - FY21	93.917	BW776	61,554	
HIV - Substance Abuse Grant - FY22	93.917	BW776	<u>36,463</u>	<u>-</u>
Total Program			<u>98,017</u>	<u>-</u>
Block Grants for Community Mental Health Services:				
Pass-Through Broward Behavioral Health Coalition:				
Block Grants for Community Mental Health Services	93.958	34352-22	82,787	-
Block Grants for Community Mental Health Services	93.958	34352-23	27,948	-
Behavioral Health and Substance Abuse Grant	93.958	34345-22	<u>23,093</u>	<u>-</u>
Total Program			<u>133,828</u>	<u>-</u>
Block Grants for Prevention and Treatment of Substance Abuse:				
Pass-Through Broward Behavioral Health Coalition:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34352-22	616,106	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34352-23	206,962	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34346-22	2,332,427	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34346-23	<u>998,714</u>	<u>-</u>
Total Program			<u>4,154,209</u>	<u>-</u>
Block Grants for Prevention and Treatment of Substance Abuse:				
Pass-Through Florida Alcohol and Drug Abuse Association, Inc.:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Agreement	<u>19,259</u>	<u>-</u>
Total Program			<u>19,259</u>	<u>-</u>
<i>Total Department of Health and Human Services</i>			<u>43,335,276</u>	<u>18,673,515</u>
<i>Executive Office of the President - ONDCP</i>				
High Intensity Drug Trafficking Area Programs				
HIDTA - Broward County Drug Task Force 2019	95.001	G19MI0003A	48,824	-
HIDTA - Broward County Drug Task Force 2020	95.001	G20MI0003A	284,246	-
HIDTA - Broward County Drug Task Force 2021	95.001	G21MI0003A	269,646	-
HIDTA - Broward County Drug Task Force 2022	95.001	G22MI0003A	<u>129,826</u>	<u>-</u>
<i>Total Executive Office of the President - ONDCP</i>			<u>732,542</u>	<u>-</u>
<i>Department of Homeland Security</i>				
Emergency Food and Shelter National Board Program				
Emergency Food and Shelter Program Phase 39	97.024	N/A	4,218	-
Emergency Food and Shelter Program Phase 40	97.024	N/A	35,000	-
Emergency Food and Shelter Program (Phase ARPA-R)	97.024	N/A	<u>165,608</u>	<u>-</u>
Total Program			<u>204,826</u>	<u>-</u>

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<u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED THROUGH TO SUBRECIPIENTS</u>
<i>Disaster Grants-Public Assistance-Presidentially Declared Disaster Programs</i>				
Pass-Through Florida Division of Emergency Management:				
Disaster Grants - Public Assistance	97.036	Z3879	82,458	-
Total Program			<u>82,458</u>	<u>-</u>
Emergency Management Performance Grant:				
Pass-Through Florida Division of Emergency Management:				
Emergency Management Performance Grant (EMPG FY23)	97.042	G0412	277,182	-
Total Program			<u>277,182</u>	<u>-</u>
Building Resilient Infrastructure and Communities:				
Pass-Through Florida Division of Emergency Management:				
Pre-Disaster Mitigation Grant Program-Wind Retrofit	97.047	B0066	13,216	-
Pre-Disaster Mitigation Grant Program-Wind Retrofit	97.047	B0014	494,722	-
Total Program			<u>507,938</u>	<u>-</u>
Port Security Grant:				
2018 Port Security Grant	97.056	EMW-2018-PU-00283-S01	51,059	-
2019 Port Security Grant	97.056	EMW-2019-PU-00188	45,725	-
2020 Port Security Grant	97.056	EMW-2020-PU-00424	176,993	-
Port Security Grant Program -FY2018	97.056	EMW-2018-PU-00335	666,682	-
Port Security Grant Program -FY2020	97.056	EMW-2020-PU-00451-S01	172,990	-
Port Security Grant Program -FY2021	97.056	EMW-2021-PU-00590	165,998	-
Total Program			<u>1,279,447</u>	<u>-</u>
Pass-Through Florida Division of Emergency Management:				
Pass-Through City of Miami:				
2018 State Homeland Security - Fire Rescue	97.067	MOU R0521	354,854	-
2018 State Homeland Security - Fire Rescue	97.067	R0232	117,048	-
2018 Operation Stonegarden - Issue 44	97.067	R0400	77,754	-
2018 State Homeland Security - Fire Rescue	97.067	R0514	64,995	-
2019 Operation Stonegarden - Issue 48	97.067	R0517	36,539	-
2019 State Homeland Security Grant Program - LE	97.067	R0534	1,309	-
2019 Operation Stonegarden - Issue 48	97.067	R0561	112,951	-
2019 State Homeland Security Grant Program - LE	97.067	R0565	25,540	-
Homeland Security Grant Program-FY2020	97.067	R0232	264,783	-
Homeland Security Grant Program-FY2021	97.067	R0521	323,100	-
Total Program			<u>1,378,873</u>	<u>-</u>
Homeland Security Biowatch Program:				
Biowatch Program Field Operations and Sample Collection Activities	97.091	06OHBIO00013-17-00	193,427	-
Biowatch Program Field Operations and Sample Collection Activities	97.091	06OHBIO00013-18-00	106,512	-
Total Program			<u>299,939</u>	<u>-</u>
Total Department of Homeland Security Programs			<u>4,030,663</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 323,586,756</u>	<u>\$ 29,877,557</u>

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<u>State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>CSFA NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED- THROUGH TO SUBRECIPIENTS</u>
<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	\$ 152,920	\$ -
Adult Drug Court Expansion Project	22.021	1700CDN	<u>344,563</u>	<u>-</u>
Total Program			<u>497,483</u>	<u>-</u>
Florida Alcohol and Drug Abuse Association:				
Naltrexone Program A FY21-22	22.022	Agreement	175,978	-
Naltrexone Program A FY22-23	22.022	Agreement	10,826	-
Naltrexone Program A FY21-22	22.022	Agreement	94,904	-
Naltrexone Program B FY20-22	22.022	Agreement	<u>2,657</u>	<u>-</u>
Total Program			<u>284,365</u>	<u>-</u>
<i>Total Florida State Courts System, Office of the State Court Administrator</i>			<u>781,848</u>	<u>-</u>
<i>Executive Office of the Governor</i>				
Emergency Management Program:				
Emergency Management Preparedness and Assistance Grant FY22	31.063	A0278	78,347	-
Emergency Management Preparedness and Assistance Grant FY23	31.063	A0424	<u>29,709</u>	<u>-</u>
Total Program			<u>108,056</u>	<u>-</u>
Emergency Management Projects:				
Hazardous Material Assistance Grant 23	31.067	T0187	<u>13,400</u>	<u>-</u>
Total Program			<u>13,400</u>	<u>-</u>
Urban Search and Rescue Sustainment Program				
Emergency Management	31.078	T0277	<u>12,000</u>	<u>-</u>
Total Program			<u>12,000</u>	<u>-</u>
<i>Total Executive Office of the Governor</i>			<u>133,456</u>	<u>-</u>
<i>Florida Department of Environmental Protection</i>				
Delegated Title V Air Pollution Control Activities:				
Title V Funding for Air Pollution Control - FY 2022-2023	37.043	TV019	46,360	-
Title V Funding for Air Pollution Control - FY 2023-2024	37.043	TV025	<u>38,210</u>	<u>-</u>
Total Program			<u>84,570</u>	<u>-</u>
Alternative Water Supply:				
Pass-Through South Florida Water Management District				
Water Policy and Ecosystem Restoration-High Efficiency Toilet Replacement Credit Program	37.100	4600004364	13,244	-
T.Y. Park Reclaimed Water Main Expansion	37.100	4600004149	<u>296,401</u>	<u>-</u>
Total Program			<u>309,645</u>	<u>-</u>
<i>Total Florida Department of Environmental Protection</i>			<u>394,215</u>	<u>-</u>
<i>Florida Housing Finance Corporation</i>				
State Housing Initiatives Partnership Program (SHIP):				
State Housing Initiatives Partnership (SHIP)	40.901	N/A	617,672	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	775,782	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	258,190	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	480,337	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	756	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	8,970	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	25	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	77,174	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	9,713	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	25	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	18319	-

(Continued on next page)

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2023

<u>State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>CSFA NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED- THROUGH TO SUBRECIPIENTS</u>
<i>Florida Housing Finance Corporation (continued)</i>				
State Housing Initiatives Partnership Program (SHIP):				
State Housing Initiatives Partnership (SHIP)	40.901	N/A	9929	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	<u>25</u>	<u>-</u>
Subtotal Direct Program			<u>2,256,917</u>	<u>-</u>
Pass-Through City of Coconut Creek:				
State Housing Initiatives Partnership (SHIP)	40.901	N/A	61,086	-
State Housing Initiatives Partnership (SHIP)	40.901	N/A	<u>29,085</u>	<u>-</u>
Subtotal Indirect Program			<u>90,171</u>	<u>-</u>
<i>Total Florida Housing Finance Corporation</i>			<u>2,347,088</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 22/23	41.010	22OAG27	<u>18,763</u>	<u>-</u>
Total Program			<u>18,763</u>	<u>-</u>
Florida Network of Children Advocacy Centers:				
Grant in Aid 22-23	41.031	22/23-GR-CAC26	236,490	-
Grant in Aid 22-23	41.031	23/24-GR-CAC26	<u>63,652</u>	<u>-</u>
Total Program			<u>300,142</u>	<u>-</u>
Nancy J. Cotterman Center Anti-Human Trafficking:				
Anti-Human Trafficking Family Advocate	41.032	K05343	228,457	-
Anti-Human Trafficking Family Advocate	41.032	GR-2023 Broward County- 00001	<u>78,563</u>	<u>-</u>
Total Program			<u>307,020</u>	<u>-</u>
<i>Total Florida Department of Legal Affairs and Attorney General</i>			<u>625,925</u>	<u>-</u>
<i>Florida Department of State</i>				
State Aid to Libraries:				
State Aid to Libraries	45.030	22-ST-02	<u>1,177,176</u>	<u>-</u>
Total Program			<u>1,177,176</u>	<u>-</u>
State Aid to Cultural Affairs				
General Operating Support-LAA	45.061	22.C.PS.500.651	143,209	-
General Operating Support-LAA	45.061	24.C.PS.500.474	<u>9,143</u>	<u>-</u>
Total Program			<u>152,352</u>	<u>-</u>
<i>Total Florida Department of State</i>			<u>1,329,528</u>	<u>-</u>
<i>Florida Department of Education and Commissioner of Education</i>				
<i>Marjory Stoneman Douglas High School Public Safety Act</i>				
Coach Aaron Feis Guardian Program	48.140	96F-90210-9D001	<u>212,758</u>	<u>-</u>
Total Program			<u>212,758</u>	<u>-</u>
<i>Total Florida Department of Education and Commissioner of Education</i>			<u>212,758</u>	<u>-</u>
<i>Florida Department of Transportation</i>				
Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program				
Florida Commission for the Transportation Disadvantaged Trip and Equipment	55.001	G2994	3,936,024	-
Florida Commission for the Transportation Disadvantaged	55.001	G2K27	<u>1,275,664</u>	<u>-</u>
Total Program			<u>5,211,688</u>	<u>-</u>

(Continued on next page)

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2023

<u>State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>CSFA NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED- THROUGH TO SUBRECIPIENTS</u>
Florida Department of Transportation (continued)				
Aviation Grant Programs:				
HWO SECURITY ENHANCEMENTS II- ACCESS CONTROL & CCTV	55.004	G1236	290,647	-
FLL LOADING BRIDGES	55.004	G1I31	2,106,260	-
AIRPORT ACCESS ROADWAY SYSTEM PHASE II	55.004	G1647	811,491	-
FLL GATE EXPANSION - PHASE II	55.004	G1I33	2,904,776	-
Airfield Lighting Improvements - Design	55.004	G1I40	21,790	-
FLL Automated People Mover	55.004	G1J77	80,975	-
HWO Air Traffic Control Tower (Planning)	55.004	G1U42	26,637	-
HWO Mitigate RW 1L-9R Crossings & Extend TW A	55.004	GIU37	16,197	-
Total Program			<u>6,258,773</u>	<u>-</u>
Seaport Grant Programs:				
Dredging and Widening project	55.005	G1761	386,460	-
Berth Rehabilitation and Reconstruction Initiative	55.005	G2648	87,472	-
Southport Upland Cargo Improvements Initiative	55.005	G2C73	264,268	-
Total Program			<u>738,200</u>	<u>-</u>
Commuter Assistance Program /Ride Share Grants:				
I-95 Express Service Capital Purchase	55.007	G1H10	10,006	-
I-95 Express Service Capital Purchase	55.007	G1W45	49,704	-
I-95 Park and Ride Lease	55.007	G1W44	114,562	-
Total Program			<u>174,272</u>	<u>-</u>
County Incentive Grant Program:				
County Incentive Grant Program (CIGP)	55.008	G2539	368,482	-
County Incentive Grant Program (CIGP)	55.008	G1931	1,705,009	-
CIGP - Port Everglades By-Pass Road	55.008	G-1T03	613,263	-
Total Program			<u>2,686,754</u>	<u>-</u>
Public Transit Block Grant Program:				
Transit Block Grant	55.010	G2F38	10,946,428	-
Total Program			<u>10,946,428</u>	<u>-</u>
Public Transit Service Development Program:				
I-595 Express Operations and Maintenance	55.012	G1W61	2,161,223	-
Total Program			<u>2,161,223</u>	<u>-</u>
Transit Corridor Development Program:				
I-95 Express Operations and Maintenance	55.013	G1W60	2,722,503	-
Total Program			<u>2,722,503</u>	<u>-</u>
Total Florida Department of Transportation			<u>30,899,841</u>	<u>-</u>
Florida Department of Children and Families				
Homeless Challenge Grant				
Challenge Grant FY22-23	60.014	JP003	86,715	-
Challenge Grant FY22-23	60.014	JP003	29,404	-
Total Program			<u>116,119</u>	<u>-</u>
Homeless Grants-in-Aid				
Unified Homeless FY22-23	60.021	JP003	73,382	-
Unified Homeless FY22-23	60.021	JP003	25,090	-
Total Program			<u>98,472</u>	<u>-</u>
Criminal Justice, Mental Health and Substance Abuse Reinvestment Grant Program:				
Pass-Through Broward Behavioral Health Coalition, Inc.:				
Criminal Justice, Mental Health and Substance Abuse Reinvestment Grant Program	60.115	20178-22	100,000	-
Total Program			<u>100,000</u>	<u>-</u>

(Continued on next page)

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2023

<u>State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>CSFA NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED- THROUGH TO SUBRECIPIENTS</u>
<i>Florida Department of Children and Families (continued)</i>				
Florida Network Children's Advocacy Center:				
Pass-Through Florida Network of Child Advocacy Centers:				
Grants and Donations Trust Fund	60.124	22-23-DCF-CAC-26	9,789	-
Total Program			<u>9,789</u>	<u>-</u>
<i>Total Florida Department of Children and Families</i>			<u>324,380</u>	<u>-</u>
<i>Florida Department of Health</i>				
County Grant Awards:				
Emergency Medical Services County Grant	64.003	M0011	35,821	-
Emergency Medical Services County Grant	64.003	M230601	85,320	-
Total Program			<u>121,141</u>	<u>-</u>
County Grant Awards:				
Emergency Medical Services County Grant 21-22	64.005	C0006	21,305	20,000
Emergency Medical Services County Grant 22-23	64.005	C1006	27,464	-
Total Program			<u>48,769</u>	<u>20,000</u>
Medical Services for Abused and Neglected Children:				
Child Protection Team - 22-23	64.006	CP110	538,541	-
Child Protection Team – 23-24	64.006	CP110	432,177	-
Total Program			<u>970,718</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 22-23	64.061	16TFGR27	53,584	-
Rape Crisis Program 23-24	64.061	16TFGR27	17,982	-
Total Program			<u>71,566</u>	<u>-</u>
Rape Crisis Center:				
Pass-Through Florida Council Against Sexual Violence:				
General Revenue 22-23	64.069	16TFGR27	201,599	-
General Revenue 23-24	64.069	16TFGR27	65,244	-
Total Program			<u>266,843</u>	<u>-</u>
<i>Total Florida Department of Health</i>			<u>1,479,037</u>	<u>-</u>
<i>Florida Department of Elder Affairs</i>				
Home Care for the Elderly:				
Pass-Through Area-Wide Council on Aging of Broward County:				
Home Care for the Elderly	65.001	JH122-15-2023	137,785	-
Home Care for the Elderly	65.001	JH123-15-2024	28,393	-
Total Program			<u>166,178</u>	<u>-</u>
Alzheimer's Respite Services:				
Pass-Through Area-Wide Council on Aging of Broward County:				
Alzheimer's Disease Initiative	65.004	JZ022-15-2023	1,181,907	-
Alzheimer's Disease Initiative	65.004	JZ023-15-2024	506,782	-
Total Program			<u>1,688,689</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	JC022-15-2023	5,410,129	-
Community Care for the Elderly	65.010	JC023-15-2024	2,143,579	-
Total Program			<u>7,553,708</u>	<u>-</u>
<i>Total Florida Department of Elder Affairs</i>			<u>9,408,575</u>	<u>-</u>

(Continued on next page)

See Notes to Schedule.

BROWARD COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2023

<u>State Government Grants/ State Agency/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>CSFA NUMBER</u>	<u>CONTRACT NUMBER/ PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>TOTAL EXPENDITURES</u>	<u>PASSED- THROUGH TO SUBRECIPIENTS</u>
<i>Florida Department of Law Enforcement</i>				
Statewide Criminal Analysis Laboratory System:				
2018-2019 Statewide Crime Lab	71.002	2L001	413,186	-
Total Statewide Criminal Analysis Laboratory System			<u>413,186</u>	<u>-</u>
Assistance with Investigative Operations:				
Electronic Surveillance Support Team Task Force	71.010	4C006	24,273	-
Total Assistance with Investigative Operations			<u>24,273</u>	<u>-</u>
Solving Cold Cases Using New DNA Technologies				
2023 JCC Maccabi Games Access	71.076	L8007	136,754	-
Total Solving Cold Cases Using New DNA Technologies			<u>136,754</u>	<u>-</u>
<i>Total Florida Department of Law Enforcement</i>			<u>574,213</u>	<u>-</u>
<i>Florida Department of Management Services</i>				
Local Government Cybersecurity Grant Program	72.009	DMS-22/23-238	122,438	-
Total Program			<u>122,438</u>	<u>-</u>
<i>Total Florida Department of Management Services</i>			<u>122,438</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>				
Child Abuse Prevention and Intervention License Plate Project:				
Pass-Through Florida Network for Children's Advocacy Centers, Inc.:				
Stop Child Abuse License Plate Program				
Child Advocacy Trust Fund	76.067	22-23-LPVC-CAC-26	3,281	-
Total Program			<u>3,281</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	22-23-LPVC-CAC-26	830	-
Total Program			<u>830</u>	<u>-</u>
<i>Total Florida Department of Highway Safety and Motor Vehicles</i>			<u>4,111</u>	<u>-</u>
<i>Florida Department of Juvenile Justice</i>				
Delinquency Prevention:				
Civil Citation Assessment	80.029	10668	181,487	-
Civil Citation Assessment	80.029	10668	65,881	-
Total Program			<u>247,368</u>	<u>-</u>
<i>Total Florida Department of Juvenile Justice</i>			<u>247,368</u>	<u>-</u>
<i>Total Expenditures of State Financial Assistance</i>			<u>\$ 50,884,785</u>	<u>\$ 20,000</u>

See Notes to Schedule.

(Concluded)

BROWARD COUNTY, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2023

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, 2023. For purposes of this Schedule, federal awards and state financial assistance include both federal and state assistance received directly from a federal or state agency, respectively, as well as federal or state funds received indirectly by the County from non-federal or non-state organizations. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) includes the grant activity of certain federal award programs and state financial assistance projects of Broward County, Florida (the County) for the fiscal year ended September 30, 2023. Federal financial assistance is defined as assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, or other assistance. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and Chapter 10.550, Rules of the Auditor General of the State of Florida. Because this schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

Basis of Accounting

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

NOTE 3 – ASSISTANCE LISTING NUMBER (ALN)

The program titles and assistance listing numbers were obtained from the federal or pass-through grantor of the 2023 Assistance Listing. If no ALN number had been assigned to a program, the two- digit federal agency identifier and the federal contract number were used. When there was no federal contract number the, the word “Agreement” was used.

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

The program titles and CSFA numbers were obtained from the State of Florida or pass-through grantor of the 2023 Catalog of State Financial Assistance. If no CSFA number had been assigned to a program, the two-digit state agency identifier and the state contract number were used. When there was no state contract number the word “Agreement” was used.

BROWARD COUNTY, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
For The Fiscal Year Ended September 30, 2023

NOTE 5 – CONTINGENCIES

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

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

NOTE 6 – SUBRECIPIENTS

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

NOTE 7 – INDIRECT COST RATE

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

NOTE 8 – PUBLIC TRANSIT BLOCK GRANT - CSFA 55.010

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

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

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

NOTE 9 – NON-CASH EXPENDITURES

Non-cash expenditures reported on the Schedule represent the value of four specialty sedans totaling \$279,724 received from the Florida Department of Transportation under the Federal Enhanced Mobility of Seniors and Individuals with Disabilities (ALN 20.513).

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Fiscal Year Ended September 30, 2023

Section I - Summary of Independent Auditors' Results

Financial Statements

Type of Auditors' Report Issued:

Unmodified Opinion

Internal control over financial reporting:

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

Federal Awards and State Financial Assistance

Internal control over major Federal programs and State projects:

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

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

Unmodified Opinion

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

_____ Yes X No

Identification of Major Federal Programs and State Projects:

<u>Assistance Listing Number</u>	<u>Name of Federal Program</u>
14.267	Continuum of Care
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds (ARPA Grant)
93.667	Social Services Block Grant
93.914	HIV Emergency Relief
93.959	Block Grant for Prevention and Treatment of Substance Abuse
<u>CSFA Number</u>	<u>Name of State Project</u>
45.030	State Aid to Libraries
55.001	Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program
55.004	Aviation Grant Program
55.010	Public Transit Block Grant Program
64.006	Medical Services for Abused and Neglected Children
65.004	Alzheimer's Respite Services

Dollar threshold used to distinguish between

Type A and Type B programs:

Federal	<u>\$3,000,000</u>
State	<u>\$1,526,000</u>

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

BROWARD COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Fiscal Year Ended September 30, 2023

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.