

Hillsborough County, Florida

**Schedules and Audit Reports as
Required by the Uniform Guidance;
Chapter 10.550, Rules of the Auditor
General; and Florida Statutes**

Fiscal Year Ended September 30, 2022

**Prepared by: County Finance Department
Cindy Stuart, Clerk of Circuit Court**

HILLSBOROUGH COUNTY, FLORIDA
Schedules and Audit Reports as Required by the Uniform Guidance; and Chapter
10.550, Rules of the Auditor General; and Florida Statutes
Fiscal Year Ended September 30, 2022

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Section II

*Hillsborough County, Florida, Comprehensive Annual Financial Report for the
Fiscal Year Ended September 30, 2022*



Cindy Stuart

CLERK OF COURT & COMPTROLLER
HILLSBOROUGH COUNTY

August 31, 2023

To recipients of the Single Audit document:

The Hillsborough County, Florida, Single Audit document was prepared by the County Finance Department of the Hillsborough County, Florida, Clerk of Circuit Court and audited by RSM US LLP. The Clerk of Circuit Court is the Chief Financial Officer of Hillsborough County. This document is organized as follows:

Section I consists of the Single Audit reports of the independent auditor, schedules of expenditures of federal awards and state financial assistance, notes to the schedules, the schedules of findings and questioned costs, the summary schedule of prior audit findings and corrective action plan, the report of independent auditor on internal control over financial reporting and on compliance and other matters, the independent auditor's management letter, and report of independent accountant on certain compliance matters. See Table of Contents for more information.

Section II consists of the *Hillsborough County, Florida Annual Comprehensive Financial Report for the Fiscal Year Ended September 30, 2022 (ACFR)*. See page 15 for the report of independent auditor. The ACFR is also posted on the Clerk of Circuit Court's web site at: www.hillsclerk.com/en/Records-and-Reports/Financial-Reports-County.

Single Audit documents are being forwarded to the Federal Audit Clearinghouse (see EIN number **596000661**), the cognizant agency (US Department of Health and Social Services), and the state of Florida Auditor General (as a part of the *All Inclusive Annual Financial Report*). If you have any questions about this document, please contact Ajay Gajjar at telephone number (813) 307-7026 or Emily Lingle at telephone number (813) 307-7097.

Sincerely,

Timothy Simon, CPA, CFA
Deputy Comptroller

Ajay B. Gajjar, CPA, CMA, CFM, CTP, CIA, CGFO
Finance Director



RSM US LLP

**Report on Compliance for Each Major Federal Program
and Each Major State Financial Assistance Project; Report on Internal Control
Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the
Uniform Guidance and Schedule of Expenditures of State Financial Assistance Required by
Chapter 10.550, *Rules of the Auditor General***

Independent Auditor's Report

Board of County Commissioners
Hillsborough County, Florida

**Report on Compliance for Each Major Federal Program and Each Major State Financial Assistance
Project**

Opinion on Each Major Federal Program and Each Major State Financial Assistance Project

We have audited Hillsborough County, Florida's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and 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 major state financial assistance projects for the year ended September 30, 2022. The County's major federal programs and major state financial assistance 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and major state financial assistance projects for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program and Each Major State Financial Assistance Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 the audit requirements of Chapter 10.550, *Rules of the Auditor General* (Chapter 10.550). Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.550 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 each major state financial assistance project. 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 the County's federal programs and state financial assistance 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 GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550 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 the County's compliance with the requirements of each major federal program and each major state financial assistance project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550 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, but not for the purpose of expressing an opinion on the effectiveness of the 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 or state financial assistance project 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 or state financial assistance 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 financial assistance 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 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. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Schedule of State Financial Assistance Required by Chapter 10.550, *Rules of the Florida Auditor General*

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated, June 6, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are presented for purposes of additional analysis as required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General* and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

RSM US LLP

Tampa, Florida
August 31, 2023, except for our report on the Schedule of Expenditures
of Federal Awards and Schedule of Expenditures of State Financial Assistance,
for which the date is June 6, 2023

**Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters Based on an Audit
of Financial Statements Performed in Accordance With
Government Auditing Standards**

Independent Auditor's Report

The Board of County Commissioners
Hillsborough County, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), 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 Hillsborough County, Florida (the County) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 6, 2023.

Our report includes a reference to another auditor who audited the financial statements of the Housing Finance Authority of Hillsborough County, a discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by that auditor.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2022-001, that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2022-001.

County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RSM US LLP

Tampa, Florida
June 6, 2023

HILLSBOROUGH COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards
Fiscal Year Ended September 30, 2022

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing</u>	<u>Pass-through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>	<u>Provided to Subrecipients</u>
DEPARTMENT OF AGRICULTURE				
Child Nutrition Cluster				
National School Lunch Program				
Passed through Florida Department of Education Natl Sch Brkfst/Lunch Prog Educ	10.555	J73TRBXFJKK5	\$ 20,672	\$ -
Total National School Lunch Program			<u>20,672</u>	<u>-</u>
Total Child Nutrition Cluster			<u>20,672</u>	<u>-</u>
Child and Adult Care Food Program				
Passed through Florida Department of Health Child Care Food Program Head Start FY 22	10.558	S-812	725,314	-
Total Child and Adult Care Food Program			<u>725,314</u>	<u>-</u>
SNAP Cluster				
State Administrative Matching Grants For The Supplemental Nutrition Assistance Program				
Child Protection Investigation FY21-22	10.561		9,522	-
Child Protection Investigation FY22-23	10.561		3,223	-
Total State Administrative Matching Grants For The Supplemental Nutrition Assistance Program			<u>12,745</u>	<u>-</u>
Total SNAP Cluster			<u>12,745</u>	<u>-</u>
TOTAL DEPARTMENT OF AGRICULTURE			<u>758,732</u>	<u>-</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
CDBG - Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants				
Community Development Block Grant	14.218		187,841	187,841
Community Development Block Grant	14.218		411,332	405,844
Community Development Block Grant	14.218		1,132,757	1,089,131
Community Development Block Grant	14.218		854,207	786,218
Community Development Block Grant	14.218		1,324,067	1,313,413
Community Development Block Grant	14.218		3,060,717	1,679,947
Total Community Development Blocks Grants/Entitlement Grants and CDBG Entitlement Grants Cluster			<u>6,970,921</u>	<u>5,462,394</u>
Emergency Solutions Grant Program				
Emergency Solutions Program	14.231		3,921	-
Emergency Solutions Program	14.231		526,651	429,477
Emergency Solutions Program	14.231		2,771,138	2,506,114
Emergency Solutions Program	14.231		173,185	173,083
Emergency Solutions Program	14.231		346,113	334,665
Total Emergency Solutions Grant Program			<u>3,821,008</u>	<u>3,443,338</u>
Home Investment Partnerships Program				
Home Investment Partnerships Program	14.239		1,718,647	1,713,241
Home Investment Partnerships Program	14.239		649,141	633,977
Home Investment Partnerships Program	14.239		1,499	-
Home Investment Partnerships Program	14.239		782,595	497,760
Total Home Investment Partnerships Program			<u>3,151,881</u>	<u>2,844,978</u>
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>\$ 13,943,811</u>	<u>\$ 11,750,710</u>

See accompanying notes to schedule

HILLSBOROUGH COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards
Fiscal Year Ended September 30, 2022

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing</u>	<u>Pass-through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>	<u>Provided to Subrecipients</u>
DEPARTMENT OF JUSTICE				
Coronavirus Emergency Supplemental Funding Program (CESF)				
COVID-19 - Emergency Supplemental Func	16.034		\$ 34,803	\$ -
Total Coronavirus Emergency Supplemental Funding Program (CESF)			<u>34,803</u>	<u>-</u>
Prosecuting Cold Cases Using DNA				
Prosecuting Cold Cases Using DNA	16.036		13,541	-
Total Prosecuting Cold Cases Using DNA			<u>13,541</u>	<u>-</u>
Crime Victim Assistance				
Passed through Office of Attorney General				
VOCA Crime Victim Assistance	16.575	WHE6X1RKMFH7	87,310	-
Total Crime Victims of Assistance			<u>87,310</u>	<u>-</u>
Crime Victim Assistance/Discretionary Grants				
Law Enforcement Victim's Specialist	16.582		161,458	-
Total Crime Victim Assistance/Discretionary Grants			<u>161,458</u>	<u>-</u>
Drug Court Discretionary Grant Program				
BJA Marchman Act Drug Court Enhancement	16.585		151,932	-
Total Drug Court Discretionary Grant Program			<u>151,932</u>	<u>-</u>
Program				
Domestic Violence Innovation Project	16.590		363,303	306,879
Total Grants to Encourage Arrest Policies and Enforcement of Protection			<u>363,303</u>	<u>306,879</u>
Public Safety Partnership and Community Policing Grants				
Law Enforcement Mental Health	16.710		34,171	-
Total Public Safety Partnership and Community Policing Grants			<u>34,171</u>	<u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program				
Federal Justice Assistance Grant (JAG)	16.738		130,590	117,542
Federal Justice Assistance Grant (JAG)	16.738		303,471	-
Crime Center Tech Improvement Project	16.738		287,407	-
Crime Center Tech Improvement Project	16.738		249,363	-
Passed through Florida Department of Law Enforcement, Office of Criminal Justice Grants:				
State Justice Assistance Grant (JAG)	16.738	UFMRZARNHGF3	329,342	295,624
State Justice Assistance Grant (JAG)	16.738	UFMRZARNHGF3	319,972	287,407
State Justice Assistance Grant (JAG)	16.738	UFMRZARNHGF3	278,244	249,363
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>1,898,389</u>	<u>949,936</u>
Second Chance Act Reentry Initiative				
Hillsborough Community Recidivisms Reduction Initiative	16.812		110,741	100,741
Total Second Chance Act Reentry Initiative			<u>110,741</u>	<u>100,741</u>
Equitable Sharing Program				
Federal USMS/Justice Asset Forfeiture - HCSO	16.922		301,130	-
Total Equitable Sharing Program			<u>301,130</u>	<u>-</u>
TOTAL DEPARTMENT OF JUSTICE			<u>\$ 3,156,779</u>	<u>\$ 1,357,557</u>

See accompanying notes to schedule

HILLSBOROUGH COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards
Fiscal Year Ended September 30, 2022

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing</u>	<u>Pass-through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>	<u>Provided to Subrecipients</u>
DEPARTMENT OF TRANSPORTATION				
Highway Planning and Construction Cluster				
Highway Planning and Construction				
Passed through Florida Department of Transportation				
Tampa Bypass Canal Trail Project	20.205	G0067	\$ 220,826	\$ -
FY20 Long Range Transportation Plan	20.205	YXMGKAPWPEQ7	(6,514)	-
South Coast County Greenway Trail	20.205	G1U84	2,252,179	-
FY21 Federal Highway Admin PL-112	20.205	YXMGKAPWPEQ7	1,150,844	-
FY21 Long Range Transportation Plan	20.205	YXMGKAPWPEQ7	280,501	-
FY22 Federal Highway Admin PL-112	20.205	YXMGKAPWPEQ7	405,543	-
FY21 Long Range Transportation Plan	20.205	YXMGKAPWPEQ7	5,469	-
Total Highway Planning and Construction and Highway Planning and Construction Cluster			<u>4,308,848</u>	<u>-</u>
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research				
Passed through Florida Department of Transportation				
Federal Transit Admin Sec 5303 - 21	20.505	YXMGKAPWPEQ7	131,004	-
Federal Transit Admin Sec 5303 - 22	20.505	YXMGKAPWPEQ7	523,975	-
Total Metropolitan Transportation Planning and State Non-Metropolitan Planning and Research			<u>654,979</u>	<u>-</u>
Highway Safety Cluster				
State and Community Highway Safety				
Triple L - Motorcycle Safety	20.600		179,411	-
Speed - Know Your Limits	20.600		122,087	-
Teen Driver Education	20.600		94,342	-
Work Zone Education	20.600		226,920	-
Total State and Community Highway Safety			<u>622,760</u>	<u>-</u>
National Priority Safety Programs				
Operation Trident - Outreach and Education	20.616		338,110	-
Total National Priority Safety Programs			<u>338,110</u>	<u>-</u>
Total Highway Safety Cluster				
			<u>960,870</u>	<u>-</u>
E-911 Grant Program				
E911 Revenue Funds	20.615		318,862	-
Total E-911 Grant Program			<u>318,862</u>	<u>-</u>
TOTAL DEPARTMENT OF TRANSPORTATION				
			<u>6,243,559</u>	<u>-</u>
DEPARTMENT OF TREASURY				
Coronavirus Relief Fund				
COVID-19 - CARES ACT	21.019		2,324,289	323,482
Total Coronavirus Relief Fund			<u>2,324,289</u>	<u>323,482</u>
Emergency Rental Assistance Program				
COVID-19 - Emergency Rental Assistance I	21.023		14,835,294	13,297,223
Total Emergency Rental Assistance Program			<u>14,835,294</u>	<u>13,297,223</u>
Coronavirus State And Local Fiscal Recovery Funds				
COVID-19 - American Rescue Plan 3 Act	21.027		36,064,447	20,663,180
COVID-19 - American Rescue Plan Act	21.027		1,668,860	-
Total Coronavirus State And Local Fiscal Recovery Funds			<u>37,733,307</u>	<u>20,663,180</u>
National School Lunch				
Total National School Lunch	21.108		1,283	-
			<u>1,283</u>	<u>-</u>
TOTAL DEPARTMENT OF TREASURY				
			<u>54,894,172</u>	<u>34,283,886</u>
NATIONAL ENDOWMENT FOR THE HUMANITIES				
Grants To States				
FY21 DLIS Florida American Rescue Plan Act	45.310		35,450	-
Total Grants to States			<u>35,450</u>	<u>-</u>
TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES				
			<u>\$ 35,450</u>	<u>\$ -</u>

See accompanying notes to schedule

HILLSBOROUGH COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards
Fiscal Year Ended September 30, 2022

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing</u>	<u>Pass-through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>	<u>Provided to Subrecipients</u>
SMALL BUSINESS ADMINISTRATION				
Small Business Development Centers				
Passed through the University of South Florida				
Florida SBDC at USF Small Business Development Center 21	59.037	NKAZLXLL7Z91	\$ 29,460	\$ -
Florida SBDC at USF Small Business Development Center 22	59.037	NKAZLXLL7Z91	53,137	-
Total Small Business Development Centers			<u>82,597</u>	<u>-</u>
TOTAL SMALL BUSINESS ADMINISTRATION			<u>82,597</u>	<u>-</u>
ENVIRONMENTAL PROTECTION AGENCY				
Air Pollution Control Program Support				
County Clean Air Program	66.001		597,745	-
Total Air Pollution Control Program Support			<u>597,745</u>	<u>-</u>
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act				
National Air Toxics Trend Station (NATTS) 21	66.034		103,967	-
Air Monitoring Sec 103, PM 2.5 EPA Grant 21	66.034		46,602	-
National Air Toxics Trend Station (NATTS) 22	66.034		41,296	-
Air Monitoring Sec 103, PM 2.5 EPA Grant 22	66.034		44,784	-
Total Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to Clean Air Act			<u>236,648</u>	<u>-</u>
TOTAL ENVIRONMENTAL PROTECTION AGENCY			<u>834,393</u>	<u>-</u>
GULF COAST ECOSYSTEM RESTORATION COUNCIL				
Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program				
RESTORE Act Bahia Beach Coastal Restorator	87.052		3,290,720	-
Total Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program			<u>3,290,720</u>	<u>-</u>
TOTAL GULF COAST ECOSYSTEM RESTORATION COUNCIL			<u>3,290,720</u>	<u>-</u>
U.S. ELECTION ASSISTANCE COMMISSION				
2018 HAVA Election Security Grants				
SOE - SE11107-21 Elections Security Grant Tabulation:	90.404		9,558	-
SOE - SE11108-21 Elections Security Grant Network Failover:	90.404		2,985	-
SOE - SE11109-21 Elections Security Grant Network Security Enhancement:	90.404		11,194	-
SOE - SE11110-21 Elections Security Grant Elections Security Enhancement:	90.404		26,609	-
Total 2018 HAVA Election Security Grants			<u>50,347</u>	<u>-</u>
TOTAL U.S. ELECTION ASSISTANCE COMMISSION			<u>50,347</u>	<u>-</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Aging Cluster				
Special Programs for the Aging Title III, Part B, Grants for Supportive Services and Senior Centers				
Passed through Florida Department of Elder Affairs, then through West Central Florida Agency on Aging:				
Senior Adult Day Care Center Program	93.044	HGQKU2E5RKL9	340,166	-
Senior Adult Day Care Center Program	93.044	HGQKU2E5RKL9	1,893	-
Senior Adult Day Care Center Program	93.044	HGQKU2E5RKL9	183,829	-
Total Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers			<u>525,888</u>	<u>-</u>
Special Programs for the Aging Title III, Part C, Nutrition Services				
Passed through Florida Department of Elder Affairs, then through West Central Florida Agency on Aging:				
OAC-1 SCNAP Congregate Meals	93.045	HGQKU2E5RKL9	301,430	-
OAC-2 SCNAP Home Delivered Meals	93.045	HGQKU2E5RKL9	473,129	-
NSIP Congregate Meals	93.045	HGQKU2E5RKL9	1,210	-
OAC-1 SCNAP Congregate Meals	93.045	HGQKU2E5RKL9	548,179	-
OAC-2 SCNAP Home Delivered Meals	93.045	HGQKU2E5RKL9	826,681	-
NSIP Congregate Meals	93.045	HGQKU2E5RKL9	349,898	-
COVID-19 - American Rescue Plan RP3C1	93.045	HGQKU2E5RKL9	349,645	-
COVID-19 - American Rescue Plan RP3C2	93.045	HGQKU2E5RKL9	524,466	-
COVID-19 - CARES ACT Senior Meals	93.045	HGQKU2E5RKL9	72,758	-
Total Special Programs for the Aging Title III, Part C Nutrition Services			<u>3,447,396</u>	<u>-</u>

See accompanying notes to schedule

HILLSBOROUGH COUNTY, FLORIDA
 Schedule of Expenditures of Federal Awards
 Fiscal Year Ended September 30, 2022

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing</u>	<u>Pass-through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>	<u>Provided to Subrecipients</u>
Total Aging Cluster			\$ 3,973,284	\$ -

See accompanying notes to schedule

HILLSBOROUGH COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards
Fiscal Year Ended September 30, 2022

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing</u>	<u>Pass-through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>	<u>Provided to Subrecipients</u>
National Family Caregiver Support, Title III, Part E				
Passed through Florida Department of Elder Affairs, then through West Central Florida Agency on Aging:				
OA3E Respite Services	93.052	HGQKU2E5RKL9	\$ 11,436	\$ -
OA3E Respite Services	93.052	HGQKU2E5RKL9	72,928	-
COVID-19 - American Rescue Plan RP3E	93.052	HGQKU2E5RKL9	41,013	-
COVID-19 - CARES ACT Respite Service (CA3B)	93.052	HGQKU2E5RKL9	17,784	-
COVID-19 - CARES ACT Respite Service (CA3E)	93.052	HGQKU2E5RKL9	7,093	-
Total National Family Caregiver Support, Title III, Part E			<u>150,254</u>	<u>-</u>
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
Passed through Hillsborough County Anti Drug Alliance				
SAMHSA Enhanced Jail Diversion	93.243	5H79SM080608-02	20,549	20,549
SAMHSA Enhanced Jail Diversion	93.243	5H79SM080608-03	11,967	11,967
SAMHSA Grant - Family Depedancy Treatment Cour	93.243	Z489HC7C1ZT9	24,686	-
SAMHSA Enhanced Jail Diversion	93.243	5H79SM080608-04	197,949	182,621
SAMHSA Grant - Family Depedancy Treatment Court Yr 5	93.243	Z489HC7C1ZT9	126,403	-
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance			<u>381,554</u>	<u>215,137</u>
Low-Income Household Water Assistance				
Passed through Florida Department of Economic Opportunity				
FY21 Low Income Household Water Assistance Program ARP	93.499	E2003	280,817	275,900
Total Low-Income Household Water Assistance			<u>280,817</u>	<u>275,900</u>
Temporary Assistance for Needy Families				
Passed through Florida Department of Children and Families				
Child Protection Investigation FY 21-22	93.558	QJZ75	3,006,116	-
Child Protection Investigation FY 22-23	93.558	QJZ75	1,019,579	-
Total Temporary Assistance for Needy Families			<u>4,025,695</u>	<u>-</u>
Child Support Enforcement				
Passed through Florida Department of Revenue				
Title IV - D	93.563	COC29	1,050,138	-
Total Child Support Enforcement			<u>1,050,138</u>	<u>-</u>
Low-Income Home Energy Assistance				
Passed through Florida Department of Economic Opportunity				
Low-Income Home Energy Assistance Program - 18	93.568	17EA-0F-08-39-01-012	1,358,049	1,358,049
COVID-19 - LIHEAP - CARES ACT - 20	93.568	17EA-0F-08-39-01-012	12,187	(28,478)
Emergency Home Energy Assistance Program - 21	93.568	GRG9ANMRZBV5	198,577	153,219
Low-Income Home Energy Assistance Program - 21	93.568	E2003	6,876,273	5,620,259
COVID-19 - LIHEAP - CARES ACT - 21	93.568	2102FLE5C6	4,532,867	4,036,015
COVID-19 - EHEAP - CARES ACT - 22	93.568	EHARP-21/22-HILL	183,945	150,087
Total Low-Income Home Energy Assistance			<u>13,161,898</u>	<u>11,289,152</u>
Community Services Block Grant				
Passed through Florida Department of Economic Opportunity				
Community Services Block Grant - 18	93.569	17SB-0D-08-39-01-110	(3,416)	-
COVID-19 - Community Services Block Grant - CARES ACT	93.569	WVR6ECT1G9F8	881,561	-
Community Services Block Grant - 21	93.569	WVR6ECT1G9F8	1,881,872	-
Total Community Services Block Grant			<u>2,760,017</u>	<u>-</u>
CCDF Cluster				
Child Care and Development Block Grant				
Passed through Florida Department of Children and Families				
Child Day Care Licensing	93.575	GKB5R3B9JGE4	247,241	-
Child Day Care Licensing	93.575	GKB5R3B9JGE4	87,166	-
Passed through Early Childhood Coalition of Hillsborough County				
Child Care Licensing	93.575	MLPWRXA1XWC6	793,101	-
Child Care Licensing	93.575	SR-CCL2223	284,798	-
Total Child Care and Development Block Grant and Total CCDF Cluster			<u>\$ 1,412,306</u>	<u>\$ -</u>

See accompanying notes to schedule

HILLSBOROUGH COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards
Fiscal Year Ended September 30, 2022

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing</u>	<u>Pass-through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>	<u>Provided to Subrecipients</u>
Head Start Cluster				
Head Start				
Head Start Program Operations	93.600		\$ 2,038,230	\$ -
Early Head Start Program Operations	93.600		194,671	-
Head Start & Early Head Start CRRSA & ARP	93.600		874,391	-
Head Start & Early Head Start CRRSA & ARP	93.600		861,979	-
Head Start Program Operations	93.600		25,847,854	-
Early Head Start Program Operations	93.600		5,650,921	-
Early Head Start Program Operations	93.600		(2,669)	-
Total Head Start and Total Head Start Cluster			<u>35,465,378</u>	<u>-</u>
Foster Care_Title IV-E				
Passed through Eckerd Youth Alternatives:				
Emergency Shelter Care Residential - 21	93.658	HW57FCX3KKB8	4,464	-
Child Protection Investigation FY 21 - 22	93.658	QJZ75	146,009	-
Child Protection Investigation FY 22 - 23	93.658	QJZ75	62,640	-
Total Foster Care_Title IV-E			<u>213,113</u>	<u>-</u>
Social Services Block Grant				
Passed through Florida Department of Children and Families				
Child Protection Investigation FY 21 - 22	93.667	QJZ75	1,468,715	-
Child Protection Investigation FY 22 - 23	93.667	QJZ75	485,777	-
Total Social Services Block Grant			<u>1,954,492</u>	<u>-</u>
Medicaid Cluster				
Medical Assistance Program				
Child Protection Investigation FY 20 - 21	93.778		2,846	-
Child Protection Investigation FY 21 - 22	93.778		956	-
Total Medical Assistance Program and Medicaid Cluster			<u>3,802</u>	<u>-</u>
Ending the HIV Epidemic: A Plan for America				
Ending the HIV Epidemic RW Parts A and B	93.686		1,283,472	1,185,275
Ending the HIV Epidemic RW Parts A and B	93.686		863,844	757,075
Total Ending the HIV Epidemic: A Plan for America			<u>2,147,317</u>	<u>1,942,350</u>
HIV Emergency Relief Project Grant				
Ryan White Emergency Relief Project Part A FY20	93.914		4,557,838	4,212,568
National Training and Technical Assistance	93.914		5,574,819	4,898,817
Total HIV Emergency Relief Project Grant			<u>10,132,657</u>	<u>9,111,386</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>77,112,722</u>	<u>22,833,924</u>
EXECUTIVE OFFICE OF THE PRESIDENT				
High Intensity Drug Trafficking Areas (HIDTA) Program				
HIDTA - Central Florida	95.001		4,366	-
HIDTA - Central Florida	95.001		43,225	-
HIDTA - Central Florida	95.001		52,054	-
Total High Intensity Drug Trafficking Areas (HIDTA) Program and				
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT			<u>99,644</u>	<u>-</u>
DEPARTMENT OF HOMELAND SECURITY				
Hazard Mitigation Grant				
FEMA Flood Mitig 56th and Hanna	97.039		66,297	-
Total Hazard Mitigation Grant			<u>\$ 66,297</u>	<u>\$ -</u>

See accompanying notes to schedule

HILLSBOROUGH COUNTY, FLORIDA
Schedule of Expenditures of Federal Awards
Fiscal Year Ended September 30, 2022

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing</u>	<u>Pass-through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>	<u>Provided to Subrecipients</u>
Assistance to Firefighters Grant				
COVID-19 - FY20 Assistance to Firefighters Grant Program Covid-19 Supplemental	97.044		\$ 45,207	\$ -
FY20 Fire Prevention & Safety	97.044		162,339	-
Total Assistance to Firefighters Grant			<u>207,547</u>	<u>-</u>
Emergency Management Performance Grants				
Passed through Florida Division of Emergency Management:				
Emergency Management State/Lcl Prog - 21	97.042	N6KVCUU7LC61	217,612	-
COVID-19 - Emergency Management State/Lcl Prog COVID-19	97.042	G0295	13,926	-
Emergency Management State/Lcl Prog - 22	97.042	G0363	7,208	-
Total Emergency Management Performance Grants			<u>238,746</u>	<u>-</u>
Port Security Grant Program				
Passed through Manatee Port Authority				
Port Security Grant Program FEMA Grant - 2020 HCSC	97.056	EMW-2020-PU-00397-S01	661,674	-
Port Security Grant Program FEMA Grant - 2021 HCSC	97.056	EMW-2021-PU-00119-S01	571,154	-
Total Port Security Grant Program			<u>1,232,828</u>	<u>-</u>
Homeland Security Grant Program				
Passed through Florida Department of Emergency Management				
Homeland Security Grant	97.067	N6KVCUU7LC61	66,312	-
Homeland Security Grant	97.067	R0325	113,472	-
Homeland Security Grant	97.067	R0326	65,000	-
Homeland Security Grant	97.067	R0327	4,952	-
Homeland Security Grant	97.067	N6KVCUU7LC61	19,000	-
Homeland Security Grant	97.067	R0528	6,767	-
State Homeland Security Program FDEM 186 2018	97.067	R0529	131,000	-
State Homeland Security Program FDEM 187 2018	97.067	R0321	130,654	-
State Homeland Security Program FDEM R0056 2018	97.067	R0540	15,209	-
Total Homeland Security Grant Program			<u>552,365</u>	<u>-</u>
Staffing for Adequate Fire & Emergency Response				
Staffing for Adequate Fire & Emer Response (SAFER) Grant	97.083		1,799,788	-
Total Staffing for Adequate Fire & Emergency Response			<u>1,799,788</u>	<u>-</u>
Homeland Security Biowatch Program				
Federal Biowatch Program 21	97.091		270,820	-
Federal Biowatch Program 22	97.091		186,826	-
Total Homeland Security Biowatch Program			<u>457,645</u>	<u>-</u>
TOTAL DEPARTMENT OF HOMELAND SECURITY			<u>4,555,216</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 165,058,142</u>	<u>\$ 70,226,077</u>

See accompanying notes to schedule

HILLSBOROUGH COUNTY, FLORIDA
Schedule of Expenditures of State Financial Assistance
Fiscal Year Ended September 30, 2022

<u>State Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>CSFA Number</u>	<u>Contract Number / Pass-through Entity Identifying Number</u>	<u>Total State Expenditures</u>	<u>Provided to Subrecipient</u>
STATE COURTS SYSTEM				
Florida Network of Children's Advocacy Centers				
21 FNCAC/DCF: Task 1-DCF CSFA 22.016, Task 2-License Plate Funding CSFA 76.067, Task 3-Voluntary Contribution CSFA 76.123	22.016		\$ 1,140	\$ -
FNCAC/OSCA... NOT Case Mgmt & Advocacy	22.016		1,724	-
Total Florida Network of Children's Advocacy Centers			<u>2,864</u>	<u>-</u>
TOTAL STATE COURT SYSTEM			<u>2,864</u>	<u>-</u>
EXECUTIVE OFFICE OF THE GOVERNOR				
Emergency Management Projects				
Emergency Management Preparation and Assistance	31.063		80,677	-
Emergency Management Preparation and Assistance	31.063		25,129	-
Total Emergency Management Projects Program			<u>105,806</u>	<u>-</u>
Emergency Management Projects				
Hazardous Materials Planning and Data Update	31.067		10,978	-
Total Emergency Management Projects			<u>10,978</u>	<u>-</u>
TOTAL EXECUTIVE OFFICE OF THE GOVERNOR			<u>116,784</u>	<u>-</u>
DEPARTMENT OF ENVIRONMENTAL PROTECTION				
Local Government Cleanup Contracting				
Petro Site Cleanup	37.024		803,832	-
Petro Site Cleanup	37.024		313,540	-
Total Local Government Cleanup Contracting			<u>1,117,372</u>	<u>-</u>
Delegated Title V Air Pollution Control Activities				
Air Pollution Control Title V FY 21	37.043		228,876	-
Air Pollution Control Title V FY 22	37.043		88,955	-
Total Delegated Title V Air Pollution Control Activities			<u>317,830</u>	<u>-</u>
TOTAL DEPARTMENT OF ENVIRONMENTAL PROTECTION			<u>\$ 1,435,202</u>	<u>\$ -</u>

See accompanying notes to schedule

HILLSBOROUGH COUNTY, FLORIDA
Schedule of Expenditures of State Financial Assistance
Fiscal Year Ended September 30, 2022

<u>State Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>CSFA Number</u>	<u>Contract Number / Pass-through Entity Identifying Number</u>	<u>Total State Expenditures</u>	<u>Provided to Subrecipient</u>
FLORIDA HOUSING FINANCE CORPORATION				
State Housing Initiatives Partnership (SHIP) Program				
State Housing Initiative Partnership Program FY 2020	40.901		\$ 118,045	\$ 52,819
State Housing Initiative Partnership Program FY 2021	40.901		1,087,032	836,344
State Housing Initiative Partnership Program FY 2022	40.901		240	-
State Housing Initiative Partnership Program FY 2018	40.901		60,098	60,098
State Housing Initiative Partnership Program FY 2019	40.901		1,939,850	1,909,661
Total State Housing Initiatives Partnership (SHIP) Program			<u>3,205,265</u>	<u>2,858,923</u>
TOTAL HOUSING FINANCE CORPORATION			<u>3,205,265</u>	<u>2,858,923</u>
DEPARTMENT OF LEGAL AFFAIRS AND ATTORNEY GENERAL				
Florida Network of Children's Advocacy Centers				
FNCAC/OAG (Office of the Atty. General)	41.031		87,871	-
FNCAC/OAG (Office of the Atty. General)	41.031		14,133	-
Total Florida Network of Children's Advocacy Centers			<u>102,004</u>	<u>-</u>
TOTAL DEPARTMENT OF LEGAL AFFAIRS AND ATTORNEY GENERAL			<u>102,004</u>	<u>-</u>
DEPARTMENT OF STATE AND SECRETARY OF STATE				
State Aid to Libraries				
State Aid to Libraries - 20	45.030		10,510	10,510
State Aid to Libraries - 22	45.030		564,271	372,934
Total State Aid to Libraries			<u>574,780</u>	<u>383,443</u>
General Program Support				
21 Division of Cultural Affairs Grant	45.061		113,557	-
22 Division of Cultural Affairs Grant	45.061		63,205	-
Total General Program Support			<u>176,762</u>	<u>-</u>
TOTAL DEPARTMENT OF STATE AND SECRETARY OF STATE			<u>751,542</u>	<u>383,443</u>
DEPARTMENT OF EDUCATION AND COMMISSIONER OF EDUCATION				
Voluntary Pre-Kindergarten Education Program				
Voluntary Pre-Kindergarten	48.108		596,121	-
Total Voluntary Pre-Kindergarten Education Program			<u>596,121</u>	<u>-</u>
Coach Aaron Feis Guarding Program				
Guardian Program	48.140		176,983	-
Total Coach Aaron Feis Guarding Program			<u>176,983</u>	<u>-</u>
TOTAL DEPARTMENT OF EDUCATION AND COMMISSIONER OF EDUCATION			<u>773,104</u>	<u>-</u>
DEPARTMENT OF TRANSPORTATION				
Commission for Transportation Disadvantaged (CTD) Trip and Equipment Grant Program				
Transportation Disadvantaged (Sunshine Line)	55.001		1,678,671	-
Transportation Disadvantaged (Sunshine Line)	55.001		491,251	-
Total Commission for Transportation Disadvantaged (CTD) Trip and Equipment Grant Program			<u>\$ 2,169,922</u>	<u>\$ -</u>

See accompanying notes to schedule

HILLSBOROUGH COUNTY, FLORIDA
Schedule of Expenditures of State Financial Assistance
Fiscal Year Ended September 30, 2022

<u>State Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>CSFA Number</u>	<u>Contract Number / Pass-through Entity Identifying Number</u>	<u>Total State Expenditures</u>	<u>Provided to Subrecipient</u>
Commission for the Transportation Disadvantaged (CTD) Planning Grant Program				
Commission for the Transportation Disadvantaged	55.002		\$ 52,043	\$ -
Commission for the Transportation Disadvantaged	55.002		350	-
Total Commission for the Transportation Disadvantaged (CTD) Planning Grant Program			<u>52,393</u>	<u>-</u>
County Incentive Grant Program (CIGP)				
BOCC - PW Apollo Beach Extension	55.008		184,338	-
Total County Incentive Grant Program (CIGP)			<u>184,338</u>	<u>-</u>
Local Transportation Projects				
South Coast Trail - 19th Ave NE	55.039		43,855	-
Total Local Transportation Projects			<u>43,855</u>	<u>-</u>
TOTAL DEPARTMENT OF TRANSPORTATION			<u>2,450,509</u>	<u>-</u>
DEPARTMENT OF CHILDREN AND FAMILIES				
Supervised Visitation				
Eckerd Supervised Visitation	60.074		29,950	-
Total Supervised Visitation			<u>29,950</u>	<u>-</u>
Criminal Justice, Mental Health, and Substance Abuse Reinvestment Grant Program				
CJMHSAR Grant Program	60.115		349,245	317,501
CJMHSAR Reinvestment Grant	60.115		115,544	-
Total Criminal Justice, Mental Health, and Substance Abuse Reinvestment Grant Program			<u>464,789</u>	<u>317,501</u>
TOTAL DEPARTMENT OF CHILDREN AND FAMILIES			<u>494,739</u>	<u>317,501</u>
DEPARTMENT OF HEALTH				
County Grant Awards				
County Grant Awards	64.005		72,231	-
Total County Grant Awards and TOTAL DEPARTMENT OF HEALTH			<u>72,231</u>	<u>-</u>
DEPARTMENT OF ELDER AFFAIRS				
Home Care for the Elderly				
Passed through West Central Florida Area Agency on Aging:				
Home Care for the Elderly 21	65.001	HGQKU2E5RKL9	81,532	-
Home Care for the Elderly 22	65.001	HGQKU2E5RKL9	16,529	-
Total Home Care for the Elderly			<u>98,060</u>	<u>-</u>
Alzheimer's Respite Services				
Passed through West Central Florida Area Agency on Aging:				
ADI Respite Care 21	65.004	HGQKU2E5RKL9	1,011,217	-
ADI Respite Care 22	65.004	HGQKU2E5RKL9	149,649	-
Total Alzheimer's Respite Services			<u>\$ 1,160,867</u>	<u>\$ -</u>

See accompanying notes to schedule

HILLSBOROUGH COUNTY, FLORIDA
Schedule of Expenditures of State Financial Assistance
Fiscal Year Ended September 30, 2022

<u>State Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>CSFA Number</u>	<u>Contract Number / Pass-through Entity Identifying Number</u>	<u>Total State Expenditures</u>	<u>Provided to Subrecipient</u>
Local Services Programs				
Passed through West Central Florida Area Agency on Aging:				
Local Services Program Homemakers	65.009	HGQKU2E5RKL9	\$ 90,787	\$ -
Local Services Program Homemakers	65.009	HGQKU2E5RKL9	24,947	-
Total Local Services Programs			<u>115,734</u>	<u>-</u>
Community Care for the Elderly				
Passed through West Central Florida Area Agency on Aging:				
Community Care for the Elderly 21	65.010	HGQKU2E5RKL9	2,313,666	-
Community Care for the Elderly 22	65.010	HGQKU2E5RKL9	426,327	-
Total Community Care for the Elderly			<u>2,739,993</u>	<u>-</u>
TOTAL DEPARTMENT OF ELDER AFFAIRS			<u>4,114,654</u>	<u>-</u>
DEPARTMENT OF JUVENILE JUSTICE				
Children and Families in Need of Services (CINS/FINS)				
Passed through Florida Network of Youth and Family Services:				
Domestic Violence Respite Services Program, Division of Children's Services	80.005	D2055	209,866	-
Florida Network Program	80.005		878,011	-
Florida Network Program	80.005		373,660	-
Total Children and Families in Need of Services (CINS/FINS) and TOTAL DEPARTMENT OF JUVENILE JUSTICE			<u>1,461,538</u>	<u>-</u>
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			<u>\$ 14,980,435</u>	<u>\$ 3,559,867</u>

See accompanying notes to schedule

HILLSBOROUGH COUNTY, FLORIDA
Notes to the Schedules of Expenditures of
Federal Awards and State Financial Assistance
For the fiscal year ended September 30, 2022

Note 1 - Financial Reporting Entity

The Hillsborough County (County") reporting entity is defined in Note 1 of the County's Basic Financial Statements. For purposes of the Schedules of Expenditures of Federal Awards and State Financial Assistance (the Schedules), only the primary government is included in the reporting entity; discretely presented component units are not included.

These notes provide additional information on the accompanying Schedules. The first schedule presents expenditures related to federal awards that were provided directly by federal agencies as well as federal awards that were passed through other government agencies. The second schedule presents expenditures related to state awards that were provided directly by state agencies as well as state awards that were passed through other governmental agencies. Because the Schedules present only a selected portion of the operations of the County, they are not intended to and do not present the financial position, changes in net position, or where applicable, cash flows of the County.

Note 2 - Basis of Accounting

Expenditures reported on the Schedules are reported using the modified accrual basis of accounting for governmental funds and using the accrual basis of accounting in the proprietary funds. In the accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance only the Palm River Water and Sewer Expansion project (CSFA Number 37.039) is reported on the accrual basis of Accounting. For more information on the basis of accounting, see Note 1.C. of the County's Basic Financial Statements.

Such expenditures are recognized following 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), wherein certain types of expenditures are not allowable or are limited as to reimbursement. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance, 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.

Note 3 - Negative Figures on the Schedules of Expenditures and Assistance

Negative expenditures reported in the Schedules of Expenditures of Federal Awards and State Financial Assistance may be the result of a correction of an expenditure which was originally posted in a prior fiscal year, such as the recording of a refund for goods or services not received. Although the current expenditures on a grant may be negative, the total of all expenditures on the grant is expected to be positive over its entire period of performance.

HILLSBOROUGH COUNTY, FLORIDA
Notes to the Schedules of Expenditures of
Federal Awards and State Financial Assistance
For the fiscal year ended September 30, 2022

Note 4 – Capital Equipment Purchased with Grant Funds

Capital Equipment purchased, which was \$5,000 or more and expected to last 1 year or longer, in the amount of \$189,268 was provided by various grants as noted below:

ALN	Grantor Agency	Amount
66.001	Environmental Protection Agency	\$ 33,929
97.067	Homeland Security	\$ 108,632
97.044	Homeland Security	\$ 46,708
	Total	<u>\$ 189,269</u>

Note 5 - Sales Tax Rebate for Professional Sports Franchise Facilities

The County receives a sales tax rebate from the state of Florida under Sections 212.20 and 288.1162, Florida Statutes, for a professional sports franchise facility. The County serves as a conduit passing the entire amount on through to the Tampa Sports Authority for debt service on its stadium bonds. Starting with fiscal year 2002, these rebates were designated by the state of Florida to be financial assistance subject to the state Single Audit (CSFA Number 73.016).

Note 6 - Relationship to Grant Reports

Amounts reported in the accompanying schedules are consistent with the amounts reported in separately issued final grant reports to federal, federal pass-through, state, and state pass-through grantors as of September 30, 2022.

Note 7 – Indirect Costs

Grant agreements that do not prohibit the inclusion of indirect (facilities and administrative) costs may include such costs. The approval of indirect cost rates are usually formalized by a rate agreement signed by the federal awarding agency and the county administrator, who is the authorized organizational representative for the County. However, the County’s cognizant agency (US Department of Health and Human Services) does not provide a “negotiated indirect cost rate agreement,” but simply requires the County to have an annual Cost Allocation Plan prepared which describes how the County derives its indirect cost rates.

See the Indirect Cost Allocation Plan at: <http://www.hillsboroughcounty.org/en/government/budget/budget-information/cost-allocation-plans>. The County does not utilize 10% de minimus indirect cost rate.

Hillsborough County, Florida

**Schedule of Findings and Questioned Costs
Year Ended September 30, 2022**

I – Summary of Independent Auditor’s Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	<u> X </u> Yes	<u> </u> No
Significant deficiency(ies) identified?	<u> </u> Yes	<u> X </u> None Reported

Noncompliance material to financial statements noted?

<u> X </u> Yes	<u> </u> No
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Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(ies) identified?	<u> </u> Yes	<u> X </u> None Reported

Type of auditor’s report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?

<u> </u> Yes	<u> X </u> No
-----------------------	---------------------

Identification of major federal programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.239	Home Investment Partnerships Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
20.205	Highway Planning and Construction Cluster
93.600	Head Start Cluster
93.667	Social Services Block Grant
14.231	Emergency Solutions Grant Program
87.052	Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program
21.023	Emergency Rental Assistance Program
93.558	Temporary Assistance for Needy Families (TANF)

Dollar threshold used to distinguish between type A and type B programs:

\$ 3,000,000

Auditee qualified as low-risk auditee?

<u> </u> Yes	<u> X </u> No
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State Financial Assistance

Internal control over major state financial assistance projects:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(ies) identified?	<u> </u> Yes	<u> X </u> None Reported

Type of auditor’s report issued on compliance for major state financial assistance projects:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Chapter 10.550, Rules of the Auditor General?

<u> </u> Yes	<u> X </u> No
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Identification of major state financial assistance projects:

<u>CSFA Number(s)</u>	<u>Name of State Financial Assistance Project</u>
40.901	State Housing Initiatives Partnership Program (SHIP)
48.108	Voluntary Pre-Kindergarten Education Program
37.043	Delegated Title V Air Pollution Control Activities
65.010	Community Care for the Elderly
80.005	Children and Families in Need of Services (CINS/FINS)

Dollar threshold used to distinguish between type A and type B projects:

\$ 750,000

Hillsborough County, Florida

**Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2022**

II – Financial Statement Findings Section

A. Internal Control Over Financial Reporting

Finding No. 2022-001 – Compliance with Florida Statute 218, *Local Government Prompt Payment Act*

Material Weakness

Criteria: Florida Statute 218.47(2) states that the payment due date for a local government entity for the purchase of goods and services other than construction services is 45 days after the date specified in Florida Statute, 218.73. Florida Statute 218.73(1) indicates the calculation to start with the date on which a proper invoice is received by the chief disbursement officer of the local government entity.

Condition: During our audit, we identified purchases of goods and services that were not paid within the time requirements established by Florida Statute 218, *Local Government Prompt Payment Act*.

Effect: The effect, by opinion unit, is shown below. The noncompliance resulted in vendors not being paid timely and within statute requirements.

Total Disbursements Tested	Total Disbursements Tested	Compliant	Questioned Costs
General Fund	26	3	\$ 389,000
Countywide Special Purpose Fund	14	5	300,312
Sales Tax Revenue Fund	9	1	335,000
Intergovernmental Grants Fund	11	4	145,603
Local Housing Assistance Fund	3	3	53,082
Solid Waste Fund	7	4	543,974
Water Fund	15	6	5,849,345

Cause: The County’s control procedures and staffing levels were not sufficient in order to mitigate the above condition.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend Hillsborough County strengthen the internal control environment surrounding ensuring timely payment in accordance with the Criteria above.

View of Responsible Officials and Planned Corrective Actions: Management agrees with the finding. See Corrective Action Plan.

B. Compliance and Other Matters

Non-Compliance

See Finding 2022-001 – Compliance with Florida Statute 218, *Local Government Prompt Payment Act*.

Hillsborough County, Florida

**Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2022**

III – Federal Award Findings and Questioned Costs

A. Internal Control Over Compliance

No matters to report.

B. Compliance

No matters to report.

Hillsborough County, Florida

Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2022

IV – State Financial Assistance Findings and Questioned Costs

A. Internal Control Over Compliance

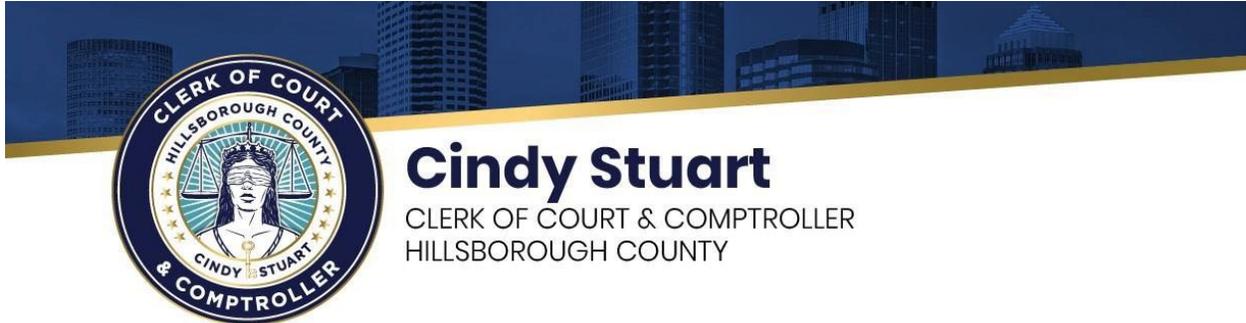
No matters to report.

B. Compliance

No matters to report.

Hillsborough County, Florida

Schedule of Prior Year Findings and Questioned Costs
Year Ended September 30, 2022



Single Audit:

Finding 2021-001: Material Weakness in Internal Controls Over Compliance on the Schedule of Expenditures of Federal Awards and State Financial Assistance

Status: This finding was corrected in fiscal year 2022.



Cindy Stuart

CLERK OF COURT & COMPTROLLER
HILLSBOROUGH COUNTY

Corrective Action Plan for Hillsborough County, Florida Board of County Commissioners Findings for Fiscal Year 2022

The Corrective Action Plans, indicating the parties responsible for implementation, are presented as follows:

Finding No. 2022-001 – Material Weakness in Compliance with Florida Statute 218, *Local Government Prompt Payment Act*

Due to the implementation of a new accounting software and pandemic/COVID relief efforts during the fiscal year, payments were behind schedule. Additional staff has been hired and appropriate training has been conducted on the new software and the finding will be corrected before the end of the current fiscal year.

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P.O. Box 1110, Tampa, FL 33601-1110



RSM US LLP

**Management Letter Required By
Chapter 10.550 of the Rules of the
Auditor General of the State of Florida**

The Board of County Commissioners
Hillsborough County, Florida

Report on the Financial Statements

We have audited 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 Hillsborough County, Florida (the County) as of and for the year ended September 30, 2022, and have issued our report thereon dated June 6, 2023. We did not audit the financial statements of the Housing Finance Authority of Hillsborough County (the Authority), a discretely presented component unit, which represents 97%, 99% and 71%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those financial statements were audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Authority is based solely on the report of the other auditor. Our report does not address the Authority's internal control or compliance.

Auditor's Responsibility

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 Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financing Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditor's Report on Compliance For Each Major Federal Program and Each Major State Financial Assistance Project; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards required by Uniform Guidance and Schedule of Expenditures of State Financial Assistance Required by Chapter 10.550, *Rules of the Auditor General*; Schedule of Findings and Questioned Costs; and Independent Accountant's Reports on examinations conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1, *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4, *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The County was established by the Constitution of the State of Florida, Article VIII, Section 1 and 6. Additional legal authority was provided by Chapter 125, Florida Statutes, and County Ordinance 83-09, a home rule charter. The County included the following component units:

Entity	Legal Authority
Blended Component Units	
Hillsborough County Civil Service Board	Section 125.88, <i>Florida Statutes</i> , and Chapter 85-424, and 2000-445, Laws of Florida
Discretely Presented Component Units	
Hillsborough County City-County Planning Commission	Chapter 75-390, Laws of Florida
Housing Finance Authority of Hillsborough County	Section 159.604, <i>Florida Statutes</i> , and County Ordinance 85-33.

Financial Condition

Section 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the County has met one or more of the conditions described in Section 218.503(1), *Florida Statutes*, and to identify the specific condition(s) met. In connection with our audit, we determined the County did not meet any of the conditions described in Section 218.503(1), *Florida Statutes*.

Pursuant to sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures for the County. It is management's responsibility to monitor the County's financial condition, and our financial condition assessment was based in part on representations made by management and the review of the financial information provided by the same.

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Special District Component Units

Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality or special district in accordance with Section 218.39(3)(b), *Florida Statutes*. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), *Florida Statutes*.

Additional Matters

Section 10.554(1)(i)3, *Rules of the Auditor General*, requires that we communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of This Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of County Commissioners, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

RSM US LLP

Tampa, Florida

June 6, 2023, except for the report on compliance for each major federal program and each major state financial assistance project and report on internal control over compliance, for which the date of each report is August 31, 2023.



RSM US LLP

**Independent Accountant's Report on Compliance With
Local Government Investment Policies**

Board of County Commissioners
Hillsborough County, Florida

We have examined Hillsborough County, Florida's (the County's) compliance with the local government investment policy requirements of Section 218.415, *Florida Statutes* (the specified requirements) during the period October 1, 2021 to September 30, 2022. Management of the County is responsible for the County's compliance with the specified requirements. Our responsibility is to express an opinion on the County's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the County's compliance with the specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the County complied, in all material respects, with the local government investment policy requirements of Section 218.415, *Florida Statutes*, during the period October 1, 2021 to September 30, 2022.

This report is intended solely for the information and use of the Florida Auditor General, the Board of County Commissioners, Hillsborough County, Florida, and applicable County management and is not intended to be and should not be used by anyone other than these specified parties.

RSM US LLP

Tampa, Florida
August 31, 2023



RSM US LLP

**Independent Accountant's Report on Compliance With
E911 Requirements of Sections 365.172 and 365.173, *Florida Statutes***

Board of County Commissioners
Hillsborough County, Florida

We have examined Hillsborough County, Florida's (the County's) compliance with the E911 requirements of Sections 365.172 and 365.173, *Florida Statutes*, Emergency Communications Number E911 System Fund (the specified requirements) during the period October 1, 2021 to September 30, 2022. Management of the County is responsible for the County's compliance with the specified requirements. Our responsibility is to express an opinion on the County's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the County's compliance with the specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the County complied, in all material respects, with the E911 requirements of Sections 365.172 and 365.173, *Florida Statutes*, Emergency Communications Number E911 System Fund during the period October 1, 2021 to September 30, 2022.

This report is intended solely for the information and use of the Florida Auditor General, the Board of County Commissioners, Hillsborough County, Florida, and applicable County management and is not intended to be and should not be used by anyone other than these specified parties.

RSM US LLP

Tampa, Florida
August 31, 2023

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**Independent Accountant's Report on Compliance with the Gulf Coast
Requirements of Section 288.8018, *Florida Statutes***

Board of County Commissioners
Hillsborough County, Florida

We have examined Hillsborough County, Florida's (the County) compliance with the Gulf Coast requirements of Section 288.8018, *Florida Statutes* (the specified requirements), during the period October 1, 2021 to September 30, 2022. Management of the County is responsible for the County's compliance with the specified requirements. Our responsibility is to express an opinion on the County's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the County's compliance with the specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the County complied, in all material respects, with the Gulf Coast requirements of Section 288.8018, *Florida Statutes*, during the period October 1, 2021 to September 30, 2022.

This report is intended solely for the information and use of the Florida Auditor General, the Board of County Commissioners, Hillsborough County, Florida, and applicable County management and is not intended to be and should not be used by anyone other than these specified parties.

RSM US LLP

Tampa, Florida
August 31, 2023

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