

**SINGLE AUDIT REPORT**  
**ESCAMBIA COUNTY, FLORIDA**  
**SEPTEMBER 30, 2021**

**SINGLE AUDIT REPORT  
ESCAMBIA COUNTY, FLORIDA  
SEPTEMBER 30, 2021**

**TABLE OF CONTENTS**

<b>INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.550, <i>RULES OF THE AUDITOR GENERAL</i></b>	1
<b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE</b>	4
<b>NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE</b>	7
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	8

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH  
MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.550,  
RULES OF THE AUDITOR GENERAL**

Honorable Board of County Commissioners  
Escambia County, Florida

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

We have audited the compliance of Escambia County, Florida (hereinafter referred to as "County"), 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 State of Florida 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, 2021. The County's major federal programs and state projects are identified in the summary of auditor results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal and state statutes, regulations and the terms and conditions of its federal and state awards applicable to its federal programs and state projects.

***Auditors' Responsibility***

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

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

### ***Opinion on Each Major Federal Program and State Project***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2021.

### **Report on Internal Control over Compliance**

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Escambia County, Florida, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated February 11, 2022, 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 State Financial Assistance is presented for the purposes of additional analysis as required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, and is not a required part of the basic 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 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 State Financial Assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

**Purpose of this Report**

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

*Warren Averett, LLC*

Pensacola, Florida  
February 11, 2022

**ESCAMBIA COUNTY, FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Federal and State Grantor/ Program Title	Pass-Through/ Direct	Assistance Listing Number	Contract / Grant Number	Expenditures	Expenditures to Subrecipients
<b>FEDERAL AWARDS</b>					
<b>GULF COAST ECOSYSTEM RESTORATION COUNCIL</b>					
GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT PROGRAM	FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION	87.051	G0448	\$ 38,234	\$ -
GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT PROGRAM	FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION	87.051	RES04	6,646	-
SUBTOTAL				44,880	-
<b>U.S. DEPARTMENT OF AGRICULTURE</b>					
EMERGENCY WATERSHED PROTECTION PROGRAM	DIRECT	10.923	NR214209XXXXC002	111,451	-
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
COVID-19 PROVIDER RELIEF FUND	DIRECT	93.498	N/A	267,240	-
CHILD SUPPORT ENFORCEMENT	FLORIDA DEPARTMENT OF REVENUE	93.563	CSU17	26,182	-
CHILD SUPPORT ENFORCEMENT	FLORIDA DEPARTMENT OF REVENUE	93.563	COC17	407,695	-
SUBTOTAL				433,877	-
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	BIG BEND COMMUNITY BASED CARE, INC.	93.958	A0150	29,809	-
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>					
DISASTER GRANTS - PUBLIC ASSISTANCE	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.036	Z2564	1,811,648	-
DISASTER GRANTS - PUBLIC ASSISTANCE	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.036	3237	821,231	-
SUBTOTAL				2,632,879	-
HAZARD MITIGATION GRANT	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.039	17HM-H4-01-27-01-314	7,697	-
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.042	G0166	75,453	-
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.042	G0220	26,376	-
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.042	G0137	10,085	-
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	FLORIDA COMMISSION ON COMMUNITY SERVICE DBA VOLUNTEER FLORIDA	97.042	CERT 20-006	1,284	-
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.042	CC 21-002	144	-
SUBTOTAL				113,342	-
HOMELAND SECURITY GRANT PROGRAM	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.067	20-DS-01-01-27-01-012	81,954.00	-
HOMELAND SECURITY GRANT PROGRAM	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.067	EMW-2019-SS-0046	315,000.00	-
HOMELAND SECURITY GRANT PROGRAM	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	97.067	EMW-2017	51,996.00	-
				448,950	-
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-13-UC-12-0012	15,689	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-14-UC-12-0012	22,792	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-15-UC-12-0012	32,464	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-16-UC-12-0012	7,173	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-17-UC-12-0012	237,298	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-18-UC-12-0012	3,734	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-19-UC-12-0012	227,569	-
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-20-UC-12-0012	283,046	-
COVID-19 COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	DIRECT	14.218	B-20-UW-12-0022	131,715	-
SUBTOTAL				961,480	-
EMERGENCY SOLUTIONS GRANT PROGRAM	DIRECT	14.231	E-15-UC-12-0012	24,025	-
EMERGENCY SOLUTIONS GRANT PROGRAM	DIRECT	14.231	E-16-UC-12-0012	18,101	-
EMERGENCY SOLUTIONS GRANT PROGRAM	DIRECT	14.231	E-17-UC-12-0012	29,759	-
				71,885	-
HOME INVESTMENT PARTNERSHIPS PROGRAM	DIRECT	14.239	M-15-DC-12-0225	774	-
HOME INVESTMENT PARTNERSHIPS PROGRAM	DIRECT	14.239	M-16-DC-12-0225	13,848	13,314
HOME INVESTMENT PARTNERSHIPS PROGRAM	DIRECT	14.239	M-17-DC-12-0225	46,438	44,202
HOME INVESTMENT PARTNERSHIPS PROGRAM	DIRECT	14.239	M-18-DC-12-0225	26,105	23,679
HOME INVESTMENT PARTNERSHIPS PROGRAM	DIRECT	14.239	M-19-DC-12-0225	-	-
HOME INVESTMENT PARTNERSHIPS PROGRAM	DIRECT	14.239	M-20-DC-12-0225	39,386	-
SUBTOTAL				126,551	81,195
<b>U.S. DEPARTMENT OF THE INTERIOR</b>					
PAYMENTS IN LIEU OF TAXES	DIRECT	15.226	N/A	5,707	-
NATURAL RESOURCE DAMAGE ASSESSMENT AND RESTORATION	DIRECT	15.658	N1220CPT0010979	38,362	-

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

**ESCAMBIA COUNTY, FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE – CONTINUED  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Federal and State Grantor/ Program Title	Pass-Through/ Direct	Assistance Listing Number	Contract / Grant Number	Expenditures	Expenditures to Subrecipients
<b>FEDERAL AWARDS - CONTINUED</b>					
<b>U.S. DEPARTMENT OF JUSTICE</b>					
PREA PROGRAM: DEMONSTRATION PROJECTS TO ESTABLISH "ZERO TOLERANCE" CULTURES FOR SEXUAL ASSAULT IN CORRECTIONAL FACILITIES	DIRECT	16.735	2019-RP-BX-0008	\$ 35,582	\$ -
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	DIRECT	16.738	2018-DJ-BX-0746	81,996	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	DIRECT	16.738	2019-DJ-BX-0672	106,425	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	FLORIDA DEPARTMENT OF LAW ENFORCEMENT	16.738	2020-JAGC-ESCA-3-5R-075	41,133	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	FLORIDA DEPARTMENT OF LAW ENFORCEMENT	16.738	2020-JAGC-ESCA-4-5R-160	13,017	-
SUBTOTAL				242,571	-
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>					
HIGHWAY PLANNING AND CONSTRUCTION	FLORIDA DEPARTMENT OF TRANSPORTATION	20.205	G0W17	16,725	-
HIGHWAY PLANNING AND CONSTRUCTION	FLORIDA DEPARTMENT OF TRANSPORTATION	20.205	G1T60	1,580,968	-
HIGHWAY PLANNING AND CONSTRUCTION	FLORIDA DEPARTMENT OF TRANSPORTATION	20.205	G1V87	41,665	-
HIGHWAY PLANNING AND CONSTRUCTION	FLORIDA DEPARTMENT OF TRANSPORTATION	20.205	G0O72	143,285	-
HIGHWAY PLANNING AND CONSTRUCTION	FLORIDA DEPARTMENT OF TRANSPORTATION	20.205	G1S41	1,039,865	-
RECREATIONAL TRAILS PROGRAM	FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION	20.219	T1835	14,620	-
<b>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER SUBTOTAL</b>				2,837,128	-
FEDERAL TRANSIT_FORMULA GRANTS	DIRECT	20.507	FL-90-X804-00	3,616	-
FEDERAL TRANSIT_FORMULA GRANTS	DIRECT	20.507	FL-90-X825-00	26,667	-
FEDERAL TRANSIT_FORMULA GRANTS	DIRECT	20.507	FL-90-X877-00	46,998	-
FEDERAL TRANSIT_FORMULA GRANTS	DIRECT	20.507	FL2020-052-00	686,240	-
COVID-19 FEDERAL TRANSIT_FORMULA GRANTS	DIRECT	20.507	FL-2020-056-00	3,987,789	-
BUS AND BUS FACILITIES FORMULA PROGRAM	DIRECT	20.526	FL-2017-005-00	500	-
BUS AND BUS FACILITIES FORMULA PROGRAM	DIRECT	20.526	FL-2020-109-00	222,209	-
<b>FEDERAL TRANSIT CLUSTER SUBTOTAL</b>				4,974,019	-
COVID-19 FORMULA GRANTS FOR RURAL AREAS	FLORIDA DEPARTMENT OF TRANSPORTATION	20.509	G1M14	289,568	-
ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	FLORIDA DEPARTMENT OF TRANSPORTATION	20.513	1001-2019-6	128,730	-
<b>U.S. DEPARTMENT OF THE TREASURY</b>					
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080042	43,852	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080046	264,836	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080048	54,631	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080049	27,189	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080054	541,764	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080055	6,719	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080135	4,728	-
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	DIRECT	21.015	RDCGR080136	737	-
SUBTOTAL				944,456	-
COVID-19 CORONAVIRUS RELIEF FUND	FLORIDA DIVISION OF EMERGENCY MANAGEMENT	21.019	Y2269	31,803,220	840,928
COVID-19 CORONAVIRUS RELIEF FUND	FLORIDA HOUSING FINANCE CORPORATION	21.019	050-2020	1,431,531	-
SUBTOTAL				33,234,751	840,928
AMERICAN RESCUE PLAN ACT	DIRECT	21.027	0	350,000	-
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>					
COVID-19 2018 HAVA ELECTION SECURITY GRANTS	FLORIDA DEPARTMENT OF STATE	90.404	MOA 2020-001-ESC	271,360	-
HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS	FLORIDA DEPARTMENT OF STATE	90.401	MOA 2018-2019-0003-ESC	12,007	-
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>					
GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT	DIRECT	66.130	00D81118	402,296	-
GULF OF MEXICO PROGRAM	DIRECT	66.475	01D08220	25,525	-
GULF OF MEXICO PROGRAM	DIRECT	66.475	00D43616	12,012	-
				37,537	-
<b>TOTAL FEDERAL AWARDS</b>				<b>\$ 49,054,115</b>	<b>\$ 922,123</b>

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

**ESCAMBIA COUNTY, FLORIDA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE – CONTINUED  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Federal and State Grantor/ Program Title	Pass-Through/ Direct	CSFA	Contract / Grant Number	Expenditures	Expenditures to Subrecipients
<b>STATE FINANCIAL ASSISTANCE</b>					
<b>EXECUTIVE OFFICE OF THE GOVERNOR</b>					
EMERGENCY MANAGEMENT PROGRAMS	DIRECT	31.063	A0164	\$ 26,350	\$ -
EMERGENCY MANAGEMENT PROGRAMS	DIRECT	31.063	A0114	75,609	-
SUBTOTAL				101,959	-
EMERGENCY MANAGEMENT PROJECTS	DIRECT	31.067	T0088	11,681	-
<b>FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES</b>					
MOSQUITO CONTROL	DIRECT	42.003	27522	36,960	-
<b>FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY</b>					
ECONOMIC DEVELOPMENT PARTNERSHIPS	DIRECT	40.040	S0114	203,592	-
<b>FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>					
BEACH MANAGEMENT FUNDING ASSISTANCE PROGRAM	DIRECT	37.003	19ES2	116,835	-
EARLY RESTORATION DEEPWATER HORIZON OIL SPILL	DIRECT	37.081	S0779	43,240	-
EARLY RESTORATION DEEPWATER HORIZON OIL SPILL	DIRECT	37.081	DH006	243,195	-
SUBTOTAL				286,435	-
OFFICE OF WATER POLICY AND ECOSYSTEM RESTORATION - FLORIDA WATER ESTUARY PROGRAM PROJECTS	DIRECT	37.110	OWP02	493,576	-
<b>FLORIDA DEPARTMENT OF EDUCATION AND COMMISSIONER OF EDUCATION</b>					
COACH AARON FEIS GUARDIAN PROGRAM	DIRECT	48.140	96Z-90210-9D001	33,023	-
<b>FLORIDA DEPARTMENT OF HEALTH</b>					
COUNTY GRANT AWARDS	DIRECT	64.005	C9017	28,424	-
<b>FLORIDA DEPARTMENT OF MANAGEMENT SERVICES</b>					
E911 STATE GRANT PROGRAM	DIRECT	72.002	S17-21-02-14	79,947	-
<b>FLORIDA DEPARTMENT OF STATE AND SECRETARY OF STATE</b>					
STATE AID TO LIBRARIES	DIRECT	45.030	21-ST-91	90,940	-
<b>FLORIDA DEPARTMENT OF TRANSPORTATION</b>					
COMMISSION FOR THE TRANSPORTATION DISADVANTAGED (CTD) TRIP AND EQUIPMENT GRANT PROGRAM	DIRECT	55.001	G1N40	679,468	-
PUBLIC TRANSIT BLOCK GRANT PROGRAM	DIRECT	55.010	G1T12	879,401	-
TRANSIT CORRIDOR PROGRAM	DIRECT	55.013	G1T11	219,166	-
<b>FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION</b>					
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	20133	8,590	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	20158	10,600	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	20212	5,668	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	20315	5,932	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	20326	13,672	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	20353	5,412	-
DERELICT VESSEL REMOVAL PROGRAM	DIRECT	77.005	20354	9,317	-
SUBTOTAL				59,191	-
ARTIFICIAL REEF GRANTS PROGRAM	DIRECT	77.007	15104	8,450	-
ARTIFICIAL REEF GRANTS PROGRAM	DIRECT	77.007	15153	256	-
SUBTOTAL				8,706	-
<b>FLORIDA HOUSING FINANCE CORPORATION</b>					
STATE HOUSING INITIATIVES PARTNERSHIP PROGRAM (SHIP)	DIRECT	40.901	2019 SHIP	135,609	-
STATE HOUSING INITIATIVES PARTNERSHIP PROGRAM (SHIP)	DIRECT	40.901	2020 SHIP	323,290	-
STATE HOUSING INITIATIVES PARTNERSHIP PROGRAM (SHIP)	DIRECT	40.901	2021 SHIP	489,152	-
SUBTOTAL				948,051	-
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>				<b>\$ 4,277,355</b>	<b>\$ -</b>
<b>TOTAL FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE</b>				<b>\$ 53,331,470</b>	<b>\$ 922,123</b>

See accompanying notes to the schedule of expenditures of federal awards and state financial assistance.



**ESCAMBIA COUNTY FLORIDA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

---

**NOTE A – BASIS OF PRESENTATION**

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (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 B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance includes the federal and state grant activity of Escambia County, Florida, under programs of the federal and state government for the year ended September 30, 2021. Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Escambia County, Florida did not elect to utilize the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE C – MATCH**

The County's match on Federal Transit Administration grants is received from the State of Florida as a non-cash award via Florida Toll Road Credits.

**NOTE D – EXPENDITURES INCURRED IN PRIOR FISCAL YEAR**

Total Federal Assistance Listing No. 97.036 expenditures for contract Z2564 of \$20,342 were incurred in a prior fiscal year and obligated by FEMA in the current fiscal year.

Total Federal Assistance Listing No. 93.498 expenditures of \$100,205 were incurred in a prior fiscal year. The amounts presented on the SEFA are based on the Period 1 PRF report submission to the PRF reporting portal. Amounts included in the Period 1 submission represent amounts received between April 10, 2020 and June 30, 2020.

**ESCAMBIA COUNTY FLORIDA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

---

**A. SUMMARY OF AUDITOR RESULTS**

**FINANCIAL STATEMENTS**

Type of auditors' report issued: Unmodified Opinion  
Internal control over financial reporting:  
Material weakness(es) identified? \_\_\_\_\_ yes  no  
Significant deficiency (ies) identified that are  
not considered to be material weakness(es)? \_\_\_\_\_ yes  none reported  
Noncompliance material to financial statements  
noted? \_\_\_\_\_ yes  no

**FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**

Internal control over major programs:  
Material weakness(es) identified? \_\_\_\_\_ yes  no  
Significant deficiency(ies) identified that are  
not considered to be material weakness(es)? \_\_\_\_\_ yes  none reported  
Type of auditors' report issued on compliance  
for major programs: Unmodified Opinion  
Any audit findings disclosed that are required  
to be reported in accordance with the Uniform  
Guidance or Chapter 10.550, *Rules of  
the Auditor General*? \_\_\_\_\_ yes  no

**IDENTIFICATION OF MAJOR PROGRAMS**

**Federal Program**

Federal Assistance Listing No. 20.205/20.219 Highway Planning and Construction Cluster  
Federal Assistance Listing No. 20.507/20.526 Federal Transit Cluster  
Federal Assistance Listing No. 21.019 Coronavirus Relief Fund

Dollar threshold used to distinguish  
between type A and type B programs: \$ 1,471,623  
Auditee qualified as low-risk auditee?  yes \_\_\_\_\_ no

**ESCAMBIA COUNTY FLORIDA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – CONTINUED  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

---

**A. SUMMARY OF AUDITOR RESULTS – CONTINUED**

**State Projects**

State Assistance Listing No. 40.901 State Housing Initiatives Partnership Program  
State Assistance Listing No. 55.001 Commission for the Transportation  
Disadvantaged (CTD) Trip and Equipment Grant Program  
State Assistance Listing No. 55.010 Public Transit Block Grant Program

Dollar threshold used to distinguish  
between type A and type B projects:                      \$ 750,000

**B. FINANCIAL STATEMENT FINDINGS**

There were no findings, which were required to be reported in accordance with government auditing standards generally accepted in the United States of America.

**C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS**

There were no findings, which were required to be reported in accordance with the Uniform Guidance.

**D. FINDINGS AND QUESTIONED COSTS – MAJOR STATE PROJECTS**

There were no findings, which were required to be reported in accordance with Chapter 10.550, *Rules of the Auditor General*.