

SUPPLEMENTAL INFORMATION

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

Year Ended December 31, 2021

Grantor/Pass-through Agency Program Title	ALN/ CSFA Number	Grant Contract Number	Expenditures	Amounts Paid to Subrecipients
FEDERAL AWARDS				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - ADMINISTRATION ON AGING Passed through Florida Department of Elder Affairs:				
Older Americans Act - Aging Cluster				
Special Programs for Aging, Title III, Admin, I&R, LAN Mgmt, and Part B, Support Services	93.044	JA021	\$ 4,773,360	\$ 1,785,615
Special Programs for Aging, Title III & FFA - Part C-1, Congregate Meals	93.045	JA021	2,605,331	377,845
Special Programs for Aging, Title III & FFA - Part C-2, Home-Delivered Meals	93.045	JA021	3,250,784	2,582,147
Nutrition Services Incentive Program	93.053	JA021	655,047	518,457
Families First Act Services	93.045	JCA20	100,690	-
CARES Act Administration	93.044-045 & 93.053	JCA20	14,605	-
CARES Act for Supportive Services for Title III-B	93.044	JCA20	643,317	147,036
CARES Act for Nutrition Services III-C	93.045	JCA20	131,452	-
CARES Act No Wrong Door	93.044-045 & 93.053	JXC20	127,281	-
Coronavirus Consolidated Appropriations Act, under Title III-C	93.045	JCV21	1,079,391	-
Expanding Access to COVID-19 Vaccines	93.044	JCV21	57,654	-
Special Program for Aging, Title III-C - IN2L	93.045	JB8311F	264,903	88,589
Total Aging Cluster			<u>13,703,815</u>	<u>5,499,689</u>
Older Americans Act - Other Programs				
Special Programs for Aging, Title VII	93.041	J7021	21,067	-
Special Programs for Aging, Title III - Part D	93.043	JA021	305,993	9,048
National Family Caregiver Support, Title III, Part E	93.052	JA021	523,952	290,523
CARES for Family Support Caregiver Title III-E	93.052	JCA20	274,937	77,294
Total Older Americans Act			<u>14,829,764</u>	<u>5,876,554</u>
Medicaid Cluster				
Medicaid Administrative Claiming	93.778	JX020	76,559	-
Statewide Managed Care	93.778	JX020	32,747	-
Medicaid Administrative Claiming	93.778	JX021	71,876	-
Statewide Managed Care	93.778	JX021	39,442	-
Total Medicaid Assistance Programs			<u>220,624</u>	<u>-</u>
Low-Income Home Energy Assistance				
Emergency Home Energy Assistance for Elderly Program	93.568	JP019	57,015	56,873
Emergency Home Energy Assistance for Elderly Program	93.568	JP021	133,025	126,163
Emergency Home Energy Assistance for Elderly Program - CARES	93.568	JPC20	184,726	177,161
Total Low-Income Home Energy Assistance			<u>374,766</u>	<u>360,197</u>
Special Programs for the Aging				
SHINE Senior Medicare Patrol	93.048	JG020	13,160	-
SHINE Senior Medicare Patrol	93.048	JG021	28,925	-
SHINE	93.324	JN020	39,315	-
SHINE	93.324	JN021	97,169	-
Total Special Programs for the Aging			<u>178,569</u>	<u>-</u>
Medicare Enrollment Assistance Programs				
MIPPA	93.071	JB021	51,476	-
MIPPA	93.071	JB022	34,515	-
Total Medicare Enrollment Assistance Programs			<u>85,991</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - ADMINISTRATION ON AGING			15,689,714	6,236,751
U.S. DEPARTMENT OF TREASURY Passed through Broward County, Florida Coronavirus Relief Fund				
	21.019	BRCARE	2,415,491	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Passed through Broward County, Florida Community Development Block Grant				
	14.218	BRCDBG	11,453	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 18,116,658</u>	<u>\$ 6,236,751</u>

See independent auditor's report.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (continued)

Year Ended December 31, 2021

Grantor/Pass-through Agency Program Title	CSFA Number	Grant Contract Number	Expenditures	Amounts Paid to Subrecipients
STATE FINANCIAL ASSISTANCE				
FLORIDA DEPARTMENT OF ELDER AFFAIRS				
Community Care for the Elderly - CCE	65.010	JC020	\$ 3,357,197	\$ 3,032,699
Community Care for the Elderly - CCE	65.010	JC021	3,380,294	3,090,438
Total Community Care for the Elderly - CCE			<u>6,737,491</u>	<u>6,123,137</u>
Alzheimer's Disease Initiative (ADI) - Special Projects	65.002	JZ020	62,338	62,338
Alzheimer's Disease Initiative (ADI) - Special Projects	65.002	JZ021	90,138	90,138
Total ADI - Special Projects			<u>152,476</u>	<u>152,476</u>
Alzheimer's Disease Initiative (ADI) - Respite Services	65.004	JZ020	538,214	538,214
Alzheimer's Disease Initiative (ADI) - Respite Services	65.004	JZ021	576,794	576,794
Total ADI - Respite Services			<u>1,115,008</u>	<u>1,115,008</u>
Home Care for the Elderly	65.001	JH020	407,396	106,451
Home Care for the Elderly	65.001	JH021	387,323	84,387
Total Home Care for the Elderly			<u>794,719</u>	<u>190,838</u>
Local Service Programs	65.009	JL020	282,232	273,863
Local Service Programs	65.009	JL021	344,538	333,974
Total Local Service Programs			<u>626,770</u>	<u>607,837</u>
Respite for Elders Living in Everyday Families (RELIEF)	65.006	JR020	21,369	19,204
Respite for Elders Living in Everyday Families (RELIEF)	65.006	JR021	27,938	17,460
Total Respite for Elders Living in Everyday Families (RELIEF)			<u>49,307</u>	<u>36,664</u>
Medicaid Cluster				
Medicaid Administrative Claiming	93.778	JX020	76,559	-
Statewide Managed Care	93.778	JX020	32,747	-
Medicaid Administrative Claiming	93.778	JX021	71,876	-
Statewide Managed Care	93.778	JX021	39,442	-
Total Medicaid Assistance Programs			<u>220,624</u>	<u>-</u>
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			<u>\$ 9,696,395</u>	<u>\$ 8,225,960</u>

See independent auditor's report.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE**

December 31, 2021

BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal awards and state financial assistance (the Schedules) include the federal grant activity and state financial assistance of the Areawide Council of Aging of Broward County, Inc., under programs of the federal government and the State of Florida for the year ended December 31, 2021. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulation* Part 200. *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650 Rules of the Auditor General, respectively. Because the Schedules present only a selected portion of the operations of Areawide Council of Aging of Broward County, Inc., they are not intended to and do not present the financial position, changes in net assets, or cash flows of Areawide Council of Aging of Broward County, Inc.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedules are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and the laws and regulations of the State of Florida and wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedules, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

INDIRECT COST RATE

Areawide Council of Aging of Broward County, Inc. has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.



Partners

W. Ed Moss, Jr.
Joe M. Krusick
Cori G. Cameron
Bob P. Marchewka
Ric Perez
Thomas F. Regan
Ernie R. Janvrin
Richard F. Hayes
Renee C. Varga
Shawn M. Marshall

Winter Park, FL 32789
501 S. New York Ave.
Suite 100
Phone: 407-644-5811
www.mosskrusick.com

N. Palm Beach, FL 33408
631 US Highway One
Suite 405
Phone: 561-848-9300

Miami Lakes, FL 33016
7900 NW 155th Street
Suite 201
Phone: 305-445-7956

American Institute of
Certified Public
Accountants

Florida Institute of
Certified Public
Accountants

INDEPENDENT AUDITOR'S 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

To the Board of Directors
Areawide Council on Aging of Broward County, Inc.

We have audited, in accordance with the 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, the financial statements of Areawide Council on Aging of Broward County, Inc. (the "Council," a nonprofit organization), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 22, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Council'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 Council'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 Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Moss, Krusick & Associates, LLC

Winter Park, Florida
September 22, 2022



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Winter Park, FL 32789
501 S. New York Ave.
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Phone: 407-644-5811
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND STATE OF FLORIDA CHAPTER 10.650, RULES OF THE AUDITOR GENERAL

To the Board of Directors of
Areawide Council on Aging of Broward County, Inc.
Sunrise, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Areawide Council on Aging of Broward County, Inc.'s (the "Council", a nonprofit organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the requirements described in the *Department of Financial Services' State Projects Compliance Supplement*, that could have a direct and material effect on each of the Council's major federal programs and state projects for the year ended December 31, 2021. The Council's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Council 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 December 31, 2021.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and State of Florida Chapter 10.650, *Rules of the Auditor General*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Council's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and State of Florida Chapter 10.650, *Rules of the Auditor General*, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Council's compliance with the requirements of each major federal program or state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and State of Florida Chapter 10.650, *Rules of the Auditor General*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Council'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 Council'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, but not for the purpose of expressing an opinion on the effectiveness of the Council'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 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 project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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 State of Florida Chapter 10.650, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Moss, Krusick & Associates, LLC

Winter Park, Florida
September 22, 2022

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2021

Part I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Type of auditor’s report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	No
Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
Auditee qualified as low-risk auditee?	Yes
Identifications of major federal programs:	

<u>Name of Project</u>	<u>ALN</u>
Aging Cluster	
Special Programs for the Aging–Title III, Part B	93.044
Special Programs for the Aging–Title III, Part C	93.045
Nutrition Services Incentive Program	93.053
Title III E – Caregiver Support Services	93.052
Title III D – Preventative Health	93.043

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2021

Part I – Summary of Auditor’s Results (continued)

State Financial Assistance

Type of auditors’ report issued on compliance for major projects:	Unmodified
Internal control over major projects:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Audit findings disclosed that are required to be reported in accordance with the Florida Single Audit Act and Chapter 10.650, <i>Rules of the Auditor General</i>	No
Dollar threshold used to distinguish between Type A and Type B projects	\$750,000
Identification of major project:	
<u>Name of State Project</u>	<u>CSFA Number</u>
Community Care for the Elderly	65.010
Local Services Programs	65.009
Alzheimer’s Disease Initiative - Respite	65.004

Part II – Financial Statement Findings

This section identifies the significant deficiencies, material weakness, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*.

None (no corrective action plan or management letter issued)

Part III – Federal Award and State Projects Findings and Questioned Costs

This section identifies the significant deficiencies, material weakness, and instances of noncompliance, including questioned costs, related to the audit of major federal programs and state projects, as required to be reported by the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, State of Florida.

None (there are no items related to Federal awards or State financial assistance required to be reported in the management letter; therefore, no management letter issued)

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2021

Part IV – Status of Prior Year Audit Findings

2020-01 Accounting for Collectability of Receivables

Condition: During the year, the Council reconsidered the process of reconciling receivables and for estimating the allowance for uncollectible receivables. During this assessment management determined that there were certain prior year receivables that should have been identified in prior years as highly unlikely to be collected and included in the allowance for doubtful accounts.

Criteria: Internal controls should be in place that provide reasonable assurance that the valuation of receivables is considered.

Cause: The prior process and controls related to the estimation of the necessary allowance was insufficient.

Effect: Because of the failure to have a sufficient oversight of the allowance estimate certain receivables were maintained on the books at full value resulting in an overstatement of net assets in prior years.

Recommendation: Internal controls should be in place that provide reasonable assurance that the valuation of receivables is considered.

Management put an improved allowance estimation process in place which is reflected in the financial statements at December 31, 2020. Management should continue to adhere to these policies.

Current Status: The recommendation was adopted during 2021 and continues to be practiced, which was reflected in the close of the December 31, 2021 accounts.

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

SCHEDULES OF GRANTS AWARDED

Year Ended December 31, 2021

	<u>2021</u>
Austin Hepburn Senior Mini Center	\$ 70,097
Broward County Elderly and Veterans Services	7,782,330
Broward County Minority Builders Coalition, Inc.	361,035
Cantor Senior Center	205,119
Catholic Charities of the Archdiocese of Miami, Inc.	223,452
City of Deerfield Beach - NEFP	103,112
City of Hallandale Beach - Austin Hepburn Center	44,184
City of Hollywood - Fred Lippman Center	73,949
City of Lauderdale Lakes - Alzheimer's Day Care	159,327
City of Pembroke Pines - SWFP	408,415
Coast to Coast Legal Aid of South Florida	326,097
Direct Services	3,224,264
Human Services Network, Inc.	3,848,640
Jewish Adoption and Foster Care Options, Inc.	42,969
Jewish Community Center	229,536
S.C./S.E. Focal Point/Miramar Center	312,972
N. W. Federated Woman's Club	422,466
N. W. Focal Point	409,273
North Broward Hospital District	722
Rebuilding Together	254,543
South Florida Institute on Aging, Inc.	36,664
SunServe/NAMADC	181,185
West Park	86,751
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Total program services	<u>\$ 18,807,102</u>

See accompanying independent auditor's report

AREAWIDE COUNCIL ON AGING OF BROWARD COUNTY, INC.

SCHEDULES OF FAIR SHARE CONTRIBUTIONS

Year Ended December 31, 2021

<u>Donor</u>	<u>2021</u>
Broward County	\$ 684,920
City of Coconut Creek	39,772
City of Coral Springs	5,000
City of Dania Beach	19,325
Town of Davie	43,295
City of Deerfield Beach	64,367
City of Fort Lauderdale	46,568
City of Hallandale Beach	35,764
Town of Hillsboro Beach	3,844
City of Hollywood	21,333
City of Lauderdale-By-The-Sea	8,759
City of Lauderdale Lakes	24,351
City of Lauderhill	39,677
City of Lighthouse Point	10,164
City of Margate	46,417
City of Miramar	56,560
City of North Lauderdale	17,186
City of Parkland	17,817
Town of Pembroke Park	3,322
City of Pembroke Pines	106,913
City of Plantation	25,000
City of Pompano Beach	52,300
City of Southwest Ranches	2,000
City of Sunrise	58,289
City of Tamarac	66,350
City of West Park	7,193
City of Weston	29,390
City of Wilton Manors	11,374
	<u>\$ 1,547,250</u>

The fair share contributions for the year ended December 31, 2021 meet applicable State of Florida and Department of Elder Affairs requirements for locally generated funding.

See accompanying independent auditor's report