



**DALLAS COUNTY, TEXAS**

Single Audit

September 30, 2012

# DALLAS COUNTY, TEXAS

## Table of Contents

	<b>Page</b>
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
Independent Auditors' Report on Compliance with Requirements that could have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133, <i>Audits of States, Local Governments, and Non-Profit Organizations</i> , and Uniform Grants Management Standards and on Schedule of Expenditures of Federal and State Awards	3
Schedule of Expenditures of Federal and State Awards for the Year Ended September 30, 2012	6
Notes to Schedule of Expenditures of Federal and State Awards	24
Schedule of Findings and Questioned Costs	25



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**Independent Auditors' 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***

The Honorable County Judge  
and Commissioners Court:

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Dallas County, Texas (Dallas County) as of and for the year ended September 30, 2012, which collectively comprise Dallas County's basic financial statements and have issued our report thereon dated March 11, 2013. Our report was modified to include a reference to other auditors. We conducted our audit 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. Other auditors audited the financial statements of the Dallas County Hospital District, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control over Financial Reporting**

Management of Dallas County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Dallas County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Dallas County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Dallas County's internal control over financial reporting.

A deficiency in internal control over financial reporting 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 combination of deficiencies, in internal control over financial reporting, 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.

Our consideration of internal control over financial reporting 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 financial reporting that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.



### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Dallas County's financial statements are free of 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 determination of financial statement amounts. 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*.

We noted a certain matter that we reported to management of Dallas County in a separate letter dated March 11, 2013.

This report is intended solely for the information and use of Dallas County management, Honorable County Judge, Commissioners Court, others within the entity, Federal and State awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

**KPMG LLP**

March 11, 2013



KPMG LLP  
Suite 3100  
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**Independent Auditors' Report on Compliance with Requirements that could have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and Uniform Grants Management Standards and on Schedule of Expenditures of Federal and State Awards**

The Honorable County Judge  
and Commissioners Court:

**Compliance**

We have audited Dallas County, Texas' (Dallas County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* and State of Texas Uniform Grant Management Standards (UGMS) that could have a direct and material effect on each of Dallas County's major Federal and State programs for the year ended September 30, 2012. Dallas County's major Federal and State programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of Dallas County's management. Our responsibility is to express an opinion on Dallas County's compliance based on our audit.

Dallas County's basic financial statements include the operations of the Dallas County Hospital District (the District), which received Federal awards that are not included in the Schedule of Federal and State Awards during the year ended September 30, 2012. Our audit, described below, did not include the operations of the District, because the District engaged other auditors to perform an audit in accordance with OMB Circular A-133 and/or UGMS.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and UGMS. Those standards, OMB Circular A-133 and UGMS, 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 or State program occurred. An audit includes examining, on a test basis, evidence about Dallas 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. Our audit does not provide a legal determination of Dallas County's compliance with those requirements.

In our opinion Dallas 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 and State programs for the year ended September 30, 2012.



## **Internal Control over Compliance**

Management of Dallas County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to Federal and State programs. In planning and performing our audit, we considered Dallas County's internal control over compliance with the requirements that could have a direct and material effect on a major Federal or State program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and UGMS, 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 Dallas 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 or State program 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 or State program will not be prevented, or detected and corrected, on a timely basis.

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

## **Schedule of Expenditures of Federal and State Awards**

We have audited the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Dallas County as of and for the year ended September 30, 2012, and have issued our report thereon dated March 11, 2013, which contained unqualified opinions on those financial statements. Our report was modified to include a reference to other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Dallas County's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to March 11, 2013. The accompanying Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and UGMS and is 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 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 financial statements or to the 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 and State Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



This report is intended solely for the information and use of Dallas County's management, Honorable County Judge, Commissioners Court, others within the entity, Federal and State awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

May 22, 2013 except for the paragraph related to the  
Schedule of Expenditures of Federal and State Awards,  
which is as of March 11, 2013

**DALLAS COUNTY, TEXAS**  
Schedule of Expenditures of Federal and State Awards  
Year ended September 30, 2012

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA number	Grant number	Expenditure	Amounts passed to through subrecipients
U.S. Department of Health and Human Services:				
Texas Department of State Health Services:				
Program:				
Hansen's Disease National Ambulatory Care Program:				
Federal:				
Pass Through:				
870512 Hansen's Disease	NA.000	2012-040422-001	\$ 47,718	—
870513 Hansen's Disease	NA.000	2013-041066-002	6,976	—
Total Indirect			54,694	—
Total Program			54,694	—
Total CFDA NA.000			54,694	—
U.S. Department of Agriculture:				
Texas Health and Human Services Commission:				
Program:				
School Breakfast Program:				
Federal:				
Pass Through:				
51101 Juvenile Department School Breakfast Program	10.553	2003-705	328,645	—
Total Indirect			328,645	—
Total Program			328,645	—
Total CFDA 10.553			328,645	—
Program:				
National School Lunch Program:				
Federal:				
Pass Through				
5110-5116 Juvenile Department School Lunch/Snack Program	10.555	057-204	646,399	—
Total Indirect			646,399	—
Total Program			646,399	—
Total CFDA 10.555			646,399	—
Total Child Nutrition Cluster			975,044	—
U.S. Elections Assistance Commission:				
Program:				
Electronic Absentee Systems for Elections:				
Federal:				
Direct:				
230812 EASE Grant	12.217	H98210-12-1-0032	17,496	—
Total Direct			17,496	—
Total Program			17,496	—
Total CFDA 12.217			17,496	—
Total U.S. Elections Assistance Commission			17,496	—
U.S. Department of Housing and Urban Development:				
Program:				
Community Development Block/Entitlement Grants:				
Federal:				
Direct:				
Community Development Block Grants	14.218	B-00-UC-48-0003	836	—
Community Development Block Grants	14.218	B-01-UC-48-0003	934	—
Community Development Block Grants	14.218	B-03-UC-48-0003	99,000	—
Community Development Block Grants	14.218	B-04-UC-48-0003	5,035	—
Community Development Block Grants	14.218	B-05-UC-48-0003	61,694	46,507
Community Development Block Grants	14.218	B-06-UC-48-0003	49,514	—
Community Development Block Grants	14.218	B-07-UC-48-0003	125,935	—
Community Development Block Grants	14.218	B-08-UC-48-0003	11,183	6,775
Community Development Block Grants	14.218	B-09-UC-48-0003	193,979	12,893
Community Development Block Grants	14.218	B-10-UC-48-0003	516,054	155,651
Community Development Block Grants	14.218	B-11-UC-48-0003	1,008,294	310,326
Community Development Block Grants	14.218	B-12-UC-48-0003	18	—
Community Development Block Grants	14.218	B-97-UC-48-0003	26,609	—
Total Direct			2,099,085	532,152
Total Program			2,099,085	532,152



**DALLAS COUNTY, TEXAS**  
Schedule of Expenditures of Federal and State Awards  
Year ended September 30, 2012

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA number	Grant number	Expenditure	Amounts passed to through subrecipients
Program:				
Community Development Block Entitlement Grants:				
Federal:				
Direct:				
950011 Neighborhood Stabilization	14.218	B-11-UN-48-0001	\$ 883,456	—
Total Direct			883,456	—
Total Program			883,456	—
Total CFDA 14.218			2,982,541	532,152
Total CDBG – Entitlement Grants Cluster			2,982,541	532,152
U.S. Department of Housing and Urban Development:				
Program:				
Emergency Shelter Grant Program:				
Federal:				
Direct:				
960010 Emergency Shelter Grant	14.231	S-09-UC-48-0005	473	—
960011 Emergency Shelter Grant	14.231	S-10-UC-48-0005	19,093	16,833
960012 Emergency Shelter Grant	14.231	S-11-UC-48-0005	91,006	90,361
Total Direct			110,572	107,194
Total Program			110,572	107,194
Total CFDA 14.231			110,572	107,194
Program:				
Shelter Plus Care:				
Federal:				
Direct:				
290609 Shelter Plus Care	14.238	TX01C600025	74,201	74,201
290612 Shelter Plus Care	14.238	TX0307C6T001101	65,664	65,664
Total Direct			139,865	139,865
Total Program			139,865	139,865
Total CFDA 14.238			139,865	139,865
U.S. Department of Housing and Urban Development				
City of Dallas:				
Program:				
HOME Investment Partnerships Program:				
Federal:				
Pass Through:				
810012 City Home	14.239	CTGH184463/62	265,358	—
Total Indirect			265,358	—
Total Program			265,358	—
U.S. Department of Housing and Urban Development:				
Program:				
HOME Investment Partnerships Program:				
Federal:				
Direct:				
HOME Investment Partnerships Program	14.239	M-09-UC-48-0221	201,340	—
HOME Investment Partnerships Program	14.239	M-10-UC-48-0221	301,455	—
HOME Investment Partnerships Program	14.239	M-11-UC-48-0221	106,675	—
Total Direct			609,470	—
Total Program			609,470	—
Total CFDA 14.239			874,828	—
City of Dallas:				
Program:				
Housing Opportunities for Persons with AIDS:				
Federal:				
Pass Through				
820011 Housing Opportunities for Persons With AIDS	14.241	11-2397	1,189,539	—
820110 Housing Opportunities for Persons With AIDS	14.241	10-2365	30,797	—
820111 Housing Opportunities for Persons with AIDS (HOPWA)	14.241	11-2397	83,266	—
Total Indirect			1,303,602	—
Total Program			1,303,602	—

**DALLAS COUNTY, TEXAS**  
Schedule of Expenditures of Federal and State Awards  
Year ended September 30, 2012

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA number	Grant number	Expenditure	Amounts passed to through subrecipients
Department of State Health Services:				
Program:				
Housing Opportunities for Persons with AIDS:				
Federal:				
Pass Through:				
820311 DSHS HOPWA/HIV	14.241	2011-037677-001	\$ 23,589	23,589
820312 DSHS HOPWA/HIV	14.241	2012-040632	29,536	29,536
820313 DSHS HOPWA/HIV	14.241	2013-041066-004	2,785	2,785
820412 DSHS Program HIV HOPWA	14.241	2012-040632	7	—
820413 DSHS Program HIV HOPWA	14.241	2013-041066-004	32	—
Total Indirect			55,949	55,910
Total Program			55,949	55,910
Total CFDA 14.241			1,359,551	55,910
U.S. Department of Housing and Urban Development:				
Program:				
Section 8 Housing Choice Vouchers:				
Federal:				
Direct:				
800112 Housing Choice Voucher 467	14.871	TX559	27,781,243	—
800306 Katrina Disaster Housing Assistance Program	14.871	TX559	(156,854)	—
800406 Disaster Voucher Program (DVP)	14.871	TX559	(1,034,770)	—
805004 Section 8 Voucher Program Admin Fee 467	14.871	TX559	246,209	—
806012 Section 8 Home Ownership Program 467	14.871	TX559	240,027	—
8003612 Katrina Disaster Housing Assistance Program	14.871	TX559	156,854	—
8004612 Disaster Voucher Program (DVP)	14.871	TX559	1,034,770	—
Total Direct			28,267,479	—
Total Program			28,267,479	—
Total CFDA 14.871			28,267,479	—
Total Housing Voucher Cluster			28,267,479	—
U. S. Department of Justice:				
Program:				
Violence Against Women Act Court Training and Improvement Grants:				
Federal:				
Direct:				
251112 Domestic Violence Court Enhancement	16.013	2011-WC-AX-K011	94,495	—
Total Direct			94,495	—
Total Program			94,495	—
Total CFDA 16.013			94,495	—
Office of the Governor, Criminal Justice Division:				
Program:				
Juvenile Accountability Block Grants:				
Federal:				
Pass Through:				
701212 Dallas County Juvenile Drug Court	16.523	JB-10-J20-23630-02	145,147	—
701213 Dallas County Juvenile Drug Court	16.523	JB-11-J20-23630-03	9,756	—
730212 Juvenile Accountability Incentive Block Grant	16.523	JB-10-J20-13292-13	94,118	—
730213 Juvenile Accountability Incentive Block Grant	16.523	JB-11-J20-13292-14	3,776	—
Total Indirect			252,797	—
Total Program			252,797	—
Total CFDA 16.523			252,797	—
Office of Justice Programs/Bureau of Justice Assistance:				
Program:				
Supervised Visitation, Safe Havens for Children:				
Federal:				
Direct:				
601311 Safe Havens: Supervised Visit & Safe Exchange	16.527	2010-CW-AX-K017	125,494	125,494
Total Direct			125,494	125,494
Total Program			125,494	125,494
Total CFDA 16.527			125,494	125,494

**DALLAS COUNTY, TEXAS**  
Schedule of Expenditures of Federal and State Awards  
Year ended September 30, 2012

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA number	Grant number	Expenditure	Amounts passed to through subrecipients
U. S. Department of Justice:				
Program:				
Missing Children's Assistance:				
Federal:				
Pass Through:				
640112 Internet Crimes Against Children	16.543	2010-MC-CX-K037	\$ 18,457	—
Total Indirect			18,457	—
Total Program			18,457	—
Total CFDA 16.543			18,457	—
U. S. Department of Justice:				
Office of the Governor, Criminal Justice Division:				
Program:				
Crime Victim Assistance:				
Federal:				
Pass Through:				
600812 Child Victim's Assistant	16.575	VA-11-V30-15793-11	52,273	—
600813 Child Victim's Assistant	16.575	VA-12-V30-15793-12	4,832	—
602411 Human Trafficking Victims Intervention	16.575	VA-10-V30-24309-01	30,477	—
Total Indirect			87,582	—
Total Program			87,582	—
Total CFDA 16.575			87,582	—
U. S. Department of Justice:				
Federal Bureau of Investigations (FBI):				
Program:				
Edward Byrne Memorial Formula Grant Program:				
Federal:				
Pass Through:				
540212 FBI – HIDTA	16.579	281D-DL-58600	6,887	—
Total Indirect			6,887	—
Total Program			6,887	—
Total CFDA 16.579			6,887	—
U.S. Department of Justice:				
National Institute of Justice/Office of Justice Programs:				
Program:				
Drug Court Discretionary:				
Federal:				
Direct:				
251010 PRIDE (Positive Intensive Divert Experience) Court	16.585	2009-DC-BX-0030	101,930	—
Total Direct			101,930	—
Total Program			101,930	—
TOTAL CFDA 16.585			101,930	—
U. S. Department of Justice:				
Office of the Governor, Criminal Justice Division:				
Program:				
Violence Against Women Formula Grants:				
Federal:				
Pass Through:				
600012 Protective Order Prosecutor	16.588	WF-11-V30-13430-14	59,721	—
600013 Protective Order Prosecutor	16.588	WF-12-V30-13430-15	6,004	—
600112 Regional Training Coordinator	16.588	WF-11-V30-13429-14	15,810	—
600212 Protective Order Case Manager	16.588	WF-11-V30-13609-13	65,448	—
600213 Protective Order Case Manager	16.588	WF-12-V30-13609-14	2,887	—
601812 Sexual Assault Prosecutor	16.588	WF-11-V30-23005-02	70,886	—
601813 Sexual Assault Prosecutor	16.588	WF-12-V30-23005-03	8,616	—
602012 Emergency Civil Legal Representation	16.588	WF-11-V30-24002-02	66,204	—
602013 Emergency Civil Legal Representation	16.588	WF-12-V30-24002-03	7,948	—
602112 Bilingual Protective Order Assistance	16.588	WF-11-V30-23990-02	68,399	—
602113 Bilingual Protective Order Assistance	16.588	WF-12-V30-23990-03	7,866	—
602212 Bilingual Criminal Justice Advocacy	16.588	WF-11-V30-24001-02	60,086	—
602213 Bilingual Criminal Justice Advocacy	16.588	WF-12-V30-24001-03	5,743	—
602312 Domestic Violence Prosecutor	16.588	WF-11-V30-23998-02	71,140	—
602313 Domestic Violence Prosecutor	16.588	WF-12-V30-23998-03	7,010	—

**DALLAS COUNTY, TEXAS**  
Schedule of Expenditures of Federal and State Awards  
Year ended September 30, 2012

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA number	Grant number	Expenditure	Amounts passed to through subrecipients
602512 Specialized Multi Court Prosecutor	16.588	WF-11-V30-24657-01	\$ 55,289	—
602513 Specialized Multi Court Prosecutor	16.588	WF-12-V30-24657-02	7,033	—
602612 Collaborative Protective Order Investigator	16.588	WF-11-V30-24669-01	60,825	—
602613 Collaborative Protective Order Investigator	16.588	WF-12-V30-24669-02	6,218	—
602712 Grand Jury Investigator & Advocate	16.588	WF-11-V30-24670-01	71,245	—
602713 Grand Jury Investigator & Advocate	16.588	WF-10-V30-24670-02	3,202	—
602812 Family Violence Backlog Reduction	16.588	WF-11-V30-24671-01	63,977	—
602813 Family Violence Backlog Reduction	16.588	WF-10-V30-24671-02	7,157	—
Total Indirect			798,714	—
Total Program			798,714	—
Total CFDA 16.588			798,714	—
U. S. Department of Justice:				
Dallas Community Supervision and Corrections:				
Program:				
Residential Substance Abuse Treatment for State Prisoners:				
Federal:				
Pass Through:				
100412 RSAT Wilmer	16.593	RT-11-A10-14879-13	1,121,266	—
Total Indirect			1,121,266	—
Total Program			1,121,266	—
U. S. Department of Justice:				
Office of the Governor, Criminal Justice Division:				
Program:				
Residential Substance Abuse Treatment for State Prisoners:				
Federal:				
Pass Through:				
700612 Residential Drug Treatment Center (Juv)	16.593	RT-10-A10-14874-14	154,154	—
Total Indirect			154,154	—
Total Program			154,154	—
Total CFDA 16.593			1,275,420	—
U.S. Department of Justice:				
Program:				
State Criminal Alien Assistance Program:				
Federal:				
Direct:				
47220 SCAAP 2009	16.606	2009-1902	976,149	—
Total Direct			976,149	—
Total Program			976,149	—
Total CFDA 16.606			976,149	—
U.S. Department of Justice:				
US Marshalls Office:				
Program:				
Community Prosecution and Project Safe Neighborhoods:				
Federal:				
Pass Through:				
511212 DFW FAST	16.609	D77-12-0050	30,911	—
Total Indirect			30,911	—
Total Program			30,911	—
Total CFDA 16.609			30,911	—
U.S. Department of Justice:				
Office of Community Oriented Policing Services				
Program:				
Public Safety Partnership and Community Policing Grants:				
Federal:				
Direct:				
510210 Cops Technology Program	16.710	2009-CK-WX-0056	4,978	—
Total Direct			4,978	—
Total Program			4,978	—
Total CFDA 16.710			4,978	—

**DALLAS COUNTY, TEXAS**  
Schedule of Expenditures of Federal and State Awards  
Year ended September 30, 2012

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA number	Grant number	Expenditure	Amounts passed to through subrecipients
U. S. Department of Justice:				
City of Dallas:				
Program:				
Edward Byrne Memorial Justice Assistance Grant Program:				
Federal:				
Pass Through:				
202009 Justice Assistance Grant FY09	16.738	2009-DJ-BX-1444	\$ 214,732	—
202010 Justice Assistance Grant FY10	16.738	2010-DJ-BX-0481	90,431	—
202011 Justice Assistance Grant FY11	16.738	2011-DJ-BX-2895	84,617	—
202511 National Justice Information Sharing Initiative	16.738	2010-DB-BX-K060	30,000	—
Total Indirect			419,780	—
Total Program			419,780	—
U. S. Department of Justice:				
Office of the Governor, Criminal Justice Division:				
Program:				
Edward Byrne Memorial Justice Assistance Grant Program:				
Federal:				
Pass Through:				
201113 Dallas County DWI Misdemeanor DIVERT COURT	16.738	DJ-11-A10-18681-07	10,865	—
500612 Sheriff's Mental Health Transportation Unit	16.738	DJ-09-A10-24825-01	69,827	—
100613 DC Felony Female Offender Program STAR Court	16.738	DJ-11-A10-19733-06	7,577	—
100713 Felony DWI Felony DIVERT Court	16.738	DJ-10-A10-19689-06	3,807	—
Total Indirect			92,076	—
Total Program			92,076	—
Total CFDA 16.738			511,856	—
U. S. Department of Justice:				
City of Dallas:				
Program:				
Recovery Act-Edward Byrne Memorial JAG Program/Grants to Units of Local Government:				
Federal:				
Pass Through:				
202210 Edward Byrne Memorial JAG Program – ARRA	16.804	2009-SB-B9-0969	879	—
Total Indirect			879	—
Total Program			879	—
Total CFDA 16.804			879	—
Total JAG Program Cluster			512,735	—
U. S. Department of Justice:				
National Institute of Justice:				
Program:				
Forensic DNA Backlog Reduction Program:				
Federal:				
Direct:				
340009 DNA Backlog Reduction Program	16.741	2008-DN-BX-K037	48,606	—
340012 DNA Backlog Reduction Program	16.741	2011-DN-BX-K415	160,227	—
340512 DNA Backlog Program Income	16.741	PROGRAM INCOME	—	—
Total Direct			208,833	—
Total Program			208,833	—
TOTAL CFDA 16.741			208,833	—
U. S. Department of Justice:				
Program:				
State and Local Narcotics Control Assistance:				
Federal:				
Direct:				
91001 Confiscated Funds Constable Pct 4 – Federal	16.922	N/A	3,176	—
91002 Sheriff Federal Asset Sharing	16.922	N/A	843,902	—
91004 Federal Forfeiture Funds Pct 2	16.922	N/A	2,112	—
91005 Federal Forfeiture Funds Pct 1	16.922	N/A	1,434	—
91006 Federal Forfeiture Funds Pct 3	16.922	N/A	5,891	—
Total Direct			856,515	—
Total Program			856,515	—
Program:				
State and Local Narcotics Control Assistance:				
Federal:				
Pass Through				
540 DA Forfeiture – Federal	16.922	N/A	128,984	—
Total Indirect			128,984	—
Total Program			128,984	—
Total CFDA 16.922			985,499	—

**DALLAS COUNTY, TEXAS**  
Schedule of Expenditures of Federal and State Awards  
Year ended September 30, 2012

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA number	Grant number	Expenditure	Amounts passed to through subrecipients
U.S. Department of Transportation:				
Texas Department of Transportation:				
Program:				
Highway Planning and Construction:				
Federal:				
Pass Through:				
13110 Congestion Mitigation Air Quality (CMAQ)	20.205	N/A	\$ 146,495	—
Total Indirect			146,495	—
U.S. Department of Transportation:				
North Central Texas Council of Governments:				
Program:				
Highway Planning and Construction:				
Federal:				
Pass Through:				
530411 Courtesy Patrol Program	20.205	187XXIL001	79	—
530412 Courtesy Patrol Program	20.205	18-1XXF5005	2,723,757	—
530413 Courtesy Patrol Program	20.205	18-2XXF5001	218,957	—
Total Indirect			2,942,793	—
Total Program			3,089,288	—
Total CFDA 20.205			3,089,288	—
Total Highway Planning & Construction Cluster			3,089,288	—
Texas Department of Transportation:				
Program:				
Capital Assistance Program for Elderly Persons and Persons with Disabilities:				
Federal:				
Pass Through:				
840211 Transportation For Elderly	20.513	51018F7334	50,532	—
840212 Transportation For Elderly	20.513	TX-16-X006-00	23,010	—
Total Indirect			73,542	—
Total Program			73,542	—
Total CFDA 20.513			73,542	—
Total Transit Services Programs Cluster			73,542	—
U.S. Department of Energy (DOE):				
Texas Department of Housing and Community Affairs:				
Program:				
Weatherization Assistance for Low-Income Persons:				
Federal:				
Pass Through:				
830511 DOE Weatherization	81.042	56110001212	184,797	—
830512 DOE Weatherization	81.042	56120001481	2,507	—
831110 DOE Weatherization – ARRA	81.042	16090000661	2,615,343	—
831210 City of Garland Weatherization – ARRA	81.042	16090000754	10,165	—
831310 City of Irving Weatherization Program – ARRA	81.042	16090000748	1,443	—
831410 City of Carrollton Weatherization Program – ARRA	81.042	16090000761	6,331	—
831510 City of Grand Prairie – ARRA	81.042	16090000762	7,043	—
831610 City of Mesquite – ARRA	81.042	16090000763	8,476	—
831710 City of Richardson Weatherization Program – ARRA	81.042	16090000764	5,120	—
831810 City of Balch Springs/ Hutchins – ARRA	81.042	16090000782	17,995	—
831911 City of Dallas – ARRA	81.042	16090001150	1,853,738	—
Total Indirect			4,712,958	—
Total Program			4,712,958	—
Total CFDA 81.042			4,712,958	—

**DALLAS COUNTY, TEXAS**  
Schedule of Expenditures of Federal and State Awards  
Year ended September 30, 2012

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA number	Grant number	Expenditure	Amounts passed to through subrecipients
Texas Comptroller of Public Accountants:				
Program:				
Energy Efficiency and Conservation Block Grant Program (EECBG):				
Federal:				
Pass Through:				
960312 Energy Efficiency & Conservation Block Grant Program (EECBG) – ARRA	81.128	CS0707	\$ 24,150	—
Total Indirect			24,150	—
Total Program			24,150	—
TOTAL CFDA 81.128			24,150	—
U. S Department of Education:				
Texas Education Agency:				
Program:				
Title I Grants to Local Education Agencies:				
Federal:				
750211 Improving Basic & Delinquent Programs	84.010	S010A100043	1,009	—
750212 Improving Basic & Delinquent Programs	84.010	057-814	344,581	—
750213 Title I Part A Improving Basic Program	84.010	N/A	11,106	—
750911 Title I Part D Delinquent Program	84.010	057-814	25,170	—
750912 Title I Part D Delinquent Program	84.010	057-814	986,596	—
750913 Title I Part D Subpart 2 Delinquent Programs	84.010	N/A	27,072	—
Total Indirect			1,395,534	—
Total Program			1,395,534	—
Total CFDA 84.010			1,395,534	—
Program: Title I – ARRA:				
Federal:				
Pass Through:				
753110 Title I Part D – ARRA	84.389	057-814	(42)	—
Total Indirect			(42)	—
Total Program			(42)	—
Region 10 Education Services (ESC10):				
Program: Title I – ARRA:				
Federal:				
Pass Through:				
753010 Title I Part A – ARRA/Stimulus	84.389	10551001057950	(21,141)	—
Total Indirect			(21,141)	—
Total Program			(21,141)	—
Total CFDA 84.389			(21,183)	—
Total Title I, Part A Cluster			1,374,351	—
Texas Education Agency				
Program:				
Special Education Grants to States:				
Federal:				
Pass Through:				
750611 Idea B Formula Idea B Cap Bldg & Improvement	84.027	11660001057814600	3,817	—
750612 Individuals with Disabilities Act (IDEA)	84.027	126600010578146600	42,574	—
Total Indirect			46,391	—
Total Program			46,391	—
Total CFDA 84.027			46,391	—
Total Special Education Cluster (IDEA)			46,391	—

**DALLAS COUNTY, TEXAS**  
Schedule of Expenditures of Federal and State Awards  
Year ended September 30, 2012

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA number	Grant number	Expenditure	Amounts passed to through subrecipients
U. S Department of Education:				
Region 10 Education Services (ESC10):				
Program:				
English Language Acquisition Grants:				
Federal:				
751112 Title III Part A LEP	84.365	12671001057950	\$ 5,594	—
Total Indirect			5,594	—
Total Program			5,594	—
TOTAL CFDA 84.365			5,594	—
Region 10 Education Services (ESC10):				
Program:				
Improving Teacher Quality State Grants:				
Federal:				
Pass Through:				
750311 Title II Part A Teacher and Principal Training and Recruiting	84.367	S367A10041	1	—
750312 Title II Part A Teacher and Principal Training and Recruiting	84.367	S367A10041	28,181	—
Total Indirect			28,182	—
Total Program			28,182	—
Total CFDA 84.367			28,182	—
Texas Education Agency:				
Program: Title I – ARRA:				
Federal:				
Pass Through:				
753612 Education Jobs Fund – ARRA	84.410	057-814	147,282	—
Total Indirect			147,282	—
Total Program			147,282	—
Total CFDA 84.410			147,282	—
U.S. Elections Assistance Commission:				
Texas Secretary of State:				
Program:				
Help America Vote Act Requirements Payments:				
Federal:				
Pass Through:				
230104 General HAVA Compliance	90.401	78532	1,426,268	—
230209 HAVA Program Income	90.401	78532	29,476	—
230210 HAVA Program Income	90.401	78532	10,296	—
230211 HAVA Program Income	90.401	78532	(24,484)	—
230212 HAVA Program Income	90.401	78532	62,225	—
Total Indirect			1,503,781	—
Total Program			1,503,781	—
Total CFDA 90.401			1,503,781	—
U.S. Department of Health and Human Services:				
National Association of County and City Health Officials:				
Program:				
Medical Reserve Corps. Small Grant Program:				
Federal:				
Pass Through:				
890207 Capacity Building Award	93.008	MRCSG061001-01	356	—
890211 National Association of County and City	93.008	MRC#11154	691	—
890212 National Association of County and City	93.008	MRC#12154	(3,093)	—
Total Indirect			(2,046)	—
Total Program			(2,046)	—
Total CFDA 93.008			(2,046)	—
Dallas Area Agency on Aging:				
Program:				
Grants for Supportive Services and Senior Centers:				
Federal:				
Pass Through:				
840111 Nutrition Transportation 2011	93.044	2010-1164	2,661	—
840112 Nutrition Transportation 2012	93.044	2011-1510	385,218	—
Total Indirect			387,879	—
Total Program			387,879	—
Total CFDA 93.044			387,879	—



**DALLAS COUNTY, TEXAS**  
Schedule of Expenditures of Federal and State Awards  
Year ended September 30, 2012

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA number	Grant number	Expenditure	Amounts passed to through subrecipients
Dallas Area Agency on Aging:				
Program:				
Special Programs for Aging Title III Part C Nutrition Services:				
Federal:				
Pass Through:				
840011 Nutrition 2011	93.045	2010-1164	\$ 3,515	—
840012 Nutrition 2012	93.045	2011-1510	573,005	—
840311 Congregate Meals	93.045	2010-1164	(3,542)	—
840312 Congregate Meals	93.045	2011-1510	958,168	—
Total Indirect			1,531,146	—
Total Program			1,531,146	—
Total CFDA 93.045			1,531,146	—
Total Aging Cluster			1,919,025	—
Department of State Health Services:				
Program:				
CPS – Laboratory Response Network:				
Federal:				
Pass Through:				
872012 Bioterrorism Preparedness Lab	93.069	2011-038669-001	147,256	—
872013 Bioterrorism Preparedness Lab	93.069	2013-041066-006	5,387	—
872310 CPS/Bioterrorism Preparedness	93.069	2009-031826-001	(1,823)	—
872311 CPS/Bioterrorism Preparedness	93.069	2009-035368-001	(36)	—
872312 CPS/Bioterrorism Preparedness	93.069	2011-038803-001	1,204,145	—
872313 CPS/Bioterrorism Preparedness	93.069	2013-041066-012	89,764	—
872512 CPS – Cities Readiness Initiative	93.069	2011-038521-001	182,472	—
872513 CPS – Cities Readiness Initiative	93.069	2013-041066-008	33,535	—
873512 Preparedness and Prevention Community Section/Risk Based	93.069	2012-040264-001	32,504	—
Total Indirect			1,693,204	—
Total Program			1,693,204	—
Total CFDA 93.069			1,693,204	—
Department of State Health Services:				
Program:				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:				
Federal:				
Pass Through:				
870711 Tuberculosis	93.116	2011-037503-001	19,417	—
870712 Tuberculosis	93.116	2012-040155-001	459,134	—
870713 Tuberculosis	93.116	2013-041066-001	73,720	—
Total Indirect			552,271	—
Total Program			552,271	—
Total CFDA 93.116			552,271	—
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program:				
HIV/Substance Abuse and Mental Health Prevention:				
Federal:				
Pass Through:				
873612 HIV/Substance Abuse and Mental Health Prevention	93.243	2012-040913-001	36,624	—
873613 HIV/Substance Abuse and Metal Health Prevention	93.243	2013-041066-007	(7,438)	—
Total Indirect			29,186	—
Total Program			29,186	—
Total CFDA 93.243			29,186	—
Department of State Health Services:				
Program:				
Immunizations Grants:				
Federal:				
Pass Through:				
870811 Immunization Registry	93.268	2011-036727-001	(134)	—
870812 Immunization Registry	93.268	2012-039557-001	1,730,601	—
870813 Immunization Registry	93.268	2013-041066-014	135,418	—
871011 Immunization Registry P.I.	93.268	2011-36727-001	(540)	—
871012 Immunization Registry P.I.	93.268	2012-39557-001	(51,536)	—
871013 Immunization Registry P.I.	93.268	2013-041066-014	(8,270)	—
871512 Adult Safety Net Program Income	93.268	2012-039557-001	(31,602)	—
871513 Adult Safety Net Program Income	93.268	2013-041066-014	(1,937)	—
Total Indirect			1,772,000	—
Total Program			1,772,000	—
Total CFDA 93.268			1,772,000	—
Total Immunization Cluster			1,772,000	—

**DALLAS COUNTY, TEXAS**  
Schedule of Expenditures of Federal and State Awards  
Year ended September 30, 2012

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA number	Grant number	Expenditure	Amounts passed to through subrecipients
U.S. Department of Health and Human Services:				
Centers for Disease Control and Prevention (CDC):				
Program:				
Strengthening Public Health Infrastructure:				
Direct				
890311 Strengthening Public Health	93.507	1U58CD001278-01	\$ 20	—
890312 Strengthening Public Health Infrastructure	93.507	5U58CD001278-02	204,572	—
890313 Strengthening Public Health Infrastructure	93.507	5U58CD001278-03	3,808	—
Total Direct			<u>208,400</u>	<u>—</u>
Total Program			<u>208,400</u>	<u>—</u>
Total CFDA 93.507			<u>208,400</u>	<u>—</u>
Attorney General of Texas:				
Program:				
Child Support Enforcement:				
Federal:				
Pass Through:				
31901 IV-D Fees Dist Clerk	93.563	N/A	599,996	—
31902 IV-D Fees Constable	93.563	N/A	89,334	—
31903 IV-D Fees Sheriff	93.563	N/A	22,424	—
31903 IV-D Fees Child Support	93.563	N/A	942,308	—
31904 Child Support Customer Service	93.563	N/A	15,122	—
31905 Child Support IV-D Local Rule Incentive	93.563	N/A	85,430	—
Total Indirect			<u>1,754,614</u>	<u>—</u>
Total Program			<u>1,754,614</u>	<u>—</u>
Total CFDA 93.563			<u>1,754,614</u>	<u>—</u>
Texas Department of Housing and Community Affairs:				
Program:				
Low Income Home Energy Assistance:				
Federal:				
Pass Through:				
830111 CEAP	93.568	58110001076	5,650,029	—
830112 CEAP	93.568	58120001335	4,203,126	—
830211 LIHEAP Weatherization	93.568	81110001163	228,023	—
830212 LIHEAP Weatherization	93.568	81120001402	256,148	—
Total Indirect			<u>10,337,326</u>	<u>—</u>
Total Program			<u>10,337,326</u>	<u>—</u>
Total CFDA 93.568			<u>10,337,326</u>	<u>—</u>
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program:				
Refugee and Entrant Assistance Discretionary Grants:				
Federal:				
Pass Through:				
870211 TB Refugee	93.576	2011-037253-001	776	—
870212 TB Refugee	93.576	2012-039935-001	1,114,046	—
870213 TB Refugee	93.576	2013-041066-016	135,450	—
Total Indirect			<u>1,250,272</u>	<u>—</u>
Total Program			<u>1,250,272</u>	<u>—</u>
Total CFDA 93.576			<u>1,250,272</u>	<u>—</u>
U.S. Department of Health and Human Services:				
Texas Department of Family and Protective Services:				
Program:				
Foster Care – Title IV E:				
Federal:				
Pass Through:				
47530 CPS Attorney	93.658	23357384	574,285	—
47760 Child Specific Expense	93.658	23380594	18,956	—
Total Indirect			<u>593,241</u>	<u>—</u>
Total Program			<u>593,241</u>	<u>—</u>
Texas Juvenile Probation Commission:				
Program:				
Foster Care – Title IV E:				
Federal:				
Pass Through:				
710608 Title IV-E	93.658	TJJD-E-057-2008	5,583	—
710609 Title IV-E	93.658	TJJD-E-057-2009	413,317	—
710711 Title IV-E – Admin – Federal Foster Care program	93.658	TJJD-E-057-2011	4,719	—
710712 Title IV – E Federal Foster Care Program – Administration	93.658	TJJD-E-057-2012	3,935	—
Total Indirect			<u>427,554</u>	<u>—</u>
Total Program			<u>427,554</u>	<u>—</u>
Total CFDA 93.658			<u>1,020,795</u>	<u>—</u>

**DALLAS COUNTY, TEXAS**  
Schedule of Expenditures of Federal and State Awards  
Year ended September 30, 2012

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA number	Grant number	Expenditure	Amounts passed to through subrecipients
Department of State Health Services:				
Department of State Health Services:				
Program:				
CPS – Laboratory Response Network – HPP:				
Federal:				
Pass Through:				
872812 CPS – Laboratory Response Network-HPP	93.889	2011-038383-001	\$ 14,820	—
Total Indirect			14,820	—
Total Program			14,820	—
Total CFDA 93.889			14,820	—
U.S. Department of Health and Human Services:				
Program:				
HIV Emergency Relief Project Grants:				
Federal:				
Direct:				
6550211 RW HIV/AIDS TEA 2009 Part A Formula Admin agency	93.914	H89HA00014-21-04	3,401,950	2,667,213
6550212 RW HIV/AIDS TEA 2009 Part A Formula Admin agency	93.914	H89HA00014-22-02	6,116,606	5,799,127
6550311 RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	H89HA00014-21-04	156,292	—
6550312 RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	H89HA00014-22-02	60,294	—
6550611 RW HIV/AIDS TEA 2009 Part A Formula	93.914	H89HA00014-21-04	46,306	—
6550612 RW HIV/AIDS TEA 2009 Part A Formula	93.914	H89HA00014-22-02	118,262	—
6550811 RW HIV/AIDS TEA 2009 Part A Supplemental	93.914	H89HA00014-21-04	2,975,808	2,842,521
6550812 RW HIV/AIDS TEA 2009 Part A Supplemental	93.914	H89HA00014-22-02	1,977,992	1,977,992
6550911 RW TMA 2006 Part A Supplemental	93.914	H34HA00014-21-04	52,630	—
6550912 RW TMA 2006 Part A Supplemental	93.914	H89HA00014-22-02	8,030	—
6551011 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Admin Agency	93.914	H89HA00014-21-04	671,103	656,946
6551012 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Admin Agency	93.914	H89HA00014-22-02	425,468	408,257
6551111 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Quality Management	93.914	H89HA00014-21-04	17,644	—
6551112 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Quality Management	93.914	H89HA00014-22-02	11,420	—
6551212 RW HIV / AIDS Treatment Extension Act of 2009 MAI Offset	93.914	H89HA00014-22-00	151,141	151,140
Total Direct			16,190,946	14,503,196
Total Program			16,190,946	14,503,196
Total CFDA 93.914			16,190,946	14,503,196
Department of State Health Services:				
Program:				
HIV Care Formula Grants:				
Federal:				
Pass Through:				
6560011 DSHS Part B – HIV RW Admin Agency	93.917	2011-037895	222,552	—
6560012 DSHS Part B – HIV RW Admin Agency	93.917	2012-040785	155,451	—
6560013 DSHS PROGRAM: HIV-RYAN WHITE AA	93.917	2013-041066-009	19,590	—
6560311 DSHS Part B--HIV – RW Service Delivery	93.917	2011-037895	1,111,277	1,111,277
6560312 DSHS Part B--HIV – RW Service Delivery	93.917	2012-040785	696,525	696,525
6560313 DSHS Part B – RW Service Delivery	93.917	2013-041066-009	146,172	146,172
Total Indirect			2,351,567	1,953,974
Total Program			2,351,567	1,953,974
Total CFDA 93.917			2,351,567	1,953,974
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program:				
HIV Prevention:				
Federal:				
Pass Through:				
870612 VD Epidemiology	93.940	2012-040583-001	290,187	—
870613 VD Epidemiology	93.940	2013-041066-015	28,781	—
874012 Syphilis Elimination effort program	93.940	2012-040583-001	78,225	—
874013 Syphilis Elimination effort program	93.940	2013-041066-015	9,035	—
874112 HIV Prevention Special Projects	93.940	2012-040583-001	65,871	—
874113 HIV Prevention Special Projects	93.940	2013-041066-015	2,594	—
874212 Expanded HIV Testing Budget	93.940	2012-040583-001	9,339	—
874213 Expanded HIV Testing Budget	93.940	2013-041066-015	452	—
Total Indirect			484,484	—
Total Program			484,484	—
Total CFDA 93.940			484,484	—

**DALLAS COUNTY, TEXAS**  
Schedule of Expenditures of Federal and State Awards  
Year ended September 30, 2012

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA number	Grant number	Expenditure	Amounts passed to through subrecipients
Department of State Health Services:				
Program:				
Human Immune Virus/Acquired Immune-Deficiency Syndrome Surveillance:				
Federal:				
Pass Through:				
870311 AIDS Surveillance	93.944	2011-037682-001	\$ 79,079	—
870312 AIDS Surveillance	93.944	2012-040377-001	210,485	—
870313 AIDS Surveillance	93.944	2013-041066-017	20,986	—
872711 AIDS Surveillance Prenatal	93.944	2011-037637-001	10,915	—
872712 AIDS Surveillance Prenatal	93.944	2012-040422-001	36,077	—
872713 AIDS Surveillance Prenatal	93.944	2013-041066-010	4,247	—
Total Indirect			361,789	—
Total Program			361,789	—
Total CFDA 93.944			361,789	—
Department of State Health Services:				
Program:				
Preventive Health Services Sexually Transmitted Disease Control Grants:				
Federal:				
Pass Through:				
870611 VD Epidemiology	93.977	2011-037542-001	291,897	—
870612 VD Epidemiology	93.977	2012-040583-001	645,901	—
870613 VD Epidemiology	93.977	2013-041066-015	64,061	—
874011 Syphilis Elimination Effort Program	93.977	2011-037542-001	85,883	—
874012 Syphilis Elimination Effort Program	93.977	2012-040583-001	174,114	—
874013 Syphilis Elimination Effort Program	93.977	2013-041066-015	20,110	—
874111 HIV Prevention Special Projects	93.977	2011-037542-001	26,366	—
874112 HIV Prevention Special Projects	93.977	2012-040583-001	146,616	—
874113 HIV Prevention Special Projects	93.977	2013-041066-015	5,774	—
874211 Expanded HIV Testing Budget	93.977	2011-037542-001	1,118	—
874212 Expanded HIV Testing Budget	93.977	2012-040583-001	20,787	—
874213 Expanded HIV Testing Budget	93.977	2013-041066-015	1,008	—
Total Indirect			1,483,635	—
Total Program			1,483,635	—
Total CFDA 93.977			1,483,635	—
Department of State Health Services:				
Program:				
Preventive Health and Health Services Block Grant:				
Federal:				
Pass Through:				
871211 RLSS-Local Public Health System	93.991	2010-035515-001	77	—
Total Indirect			77	—
Total Program			77	—
Total CFDA 93.991			77	—
U.S. Department of Homeland Security:				
U.S. Immigration and Customs Enforcement:				
Program:				
High Intensity Drug Trafficking Areas Program:				
Federal:				
Direct:				
540011 DEA-HIDTA	95.001	2010-1918	482	—
540111 DHS/ICE Joint Task Forces	95.001	2010-1918	4,974	—
540012 DEA – HIDTA	95.001	CO # 2011 1464	15,290	—
540112 DHS/ICE Joint Task Force	95.001	TX 0057000	40,372	—
Total Direct			61,118	—
Total Program			61,118	—
Total CFDA 95.001			61,118	—
Social Security Administration:				
Social Security Administration:				
Program:				
Social Security Disability Insurance:				
Federal:				
Direct:				
590011 Social Security Fraud Investigation	96.001	SS06-10-60012	166,056	—
590012 Social Security Fraud Investigation	96.001	SS06-10-60012	171,715	—
47750 Social Security Recovery	96.001	N/A	484,400	—
Total Direct			822,171	—
Total Program			822,171	—
Total CFDA 96.001			822,171	—
Total Disability Insurance/SSI Cluster			822,171	—

**DALLAS COUNTY, TEXAS**  
Schedule of Expenditures of Federal and State Awards  
Year ended September 30, 2012

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA number	Grant number	Expenditure	Amounts passed to through subrecipients
U.S. Department of Homeland Security:				
Governors Division of Emergency Management:				
Program:				
State Homeland Security Program:				
Federal:				
Pass Through:				
410504 2004 State Homeland Security Program	97.004	2004-SHSP-48113	\$ 13,611	—
Total Indirect			13,611	—
Total Program			13,611	—
Total CFDA 97.004			13,611	—
U.S. Department of Homeland Security:				
Governors Division of Emergency Management:				
Program:				
Urban Area Security Initiative:				
Federal:				
Pass Through:				
410709 Urban Areas Security Initiative	97.008	2009-SS-T9-0064	38,980	—
410710 Urban Areas Security Initiative	97.008	2010-SS-T0-0008	117,353	—
Total Indirect			156,333	—
Total Program			156,333	—
Total CFDA 97.008			156,333	—
Federal Emergency Management Agency:				
Program:				
Assistance to Firefighters:				
Federal:				
Indirect:				
410109 Federal Assistance To Firefighters	97.044	EMW-2008-FO-09613	3,056	—
410111 Federal Assistance To Firefighters	97.044	EMW-2010-FO-03249	100,895	—
Total Indirect			103,951	—
Total Program			103,951	—
Total CFDA 97.044			103,951	—
Grand Total Federal			93,848,019	17,417,785
State of Texas:				
Attorney General of Texas:				
Program:				
Victim Information and Notification Everyday:				
Direct:				
240013 Victim Information Notification Everyday	N/A	1336577	119,622	—
Total Direct			119,622	—
Total Program			119,622	—
Attorney General of Texas:				
Program:				
Other Victim Assistance:				
Direct:				
690012 Family Violence Victim Caseworker	N/A	1226778	37,801	—
690013 Family Violence Victim Caseworker	N/A	1332998	5,226	—
Total Direct			43,027	—
Total Program			43,027	—

**DALLAS COUNTY, TEXAS**  
Schedule of Expenditures of Federal and State Awards  
Year ended September 30, 2012

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA number	Grant number	Expenditure	Amounts passed to through subrecipients
Department of State Health Services:				
Program:				
Hansen's Disease National Ambulatory Care Program:				
Pass Through:				
870511 Hansen's Disease	N/A	2011-037656-001	\$ 6,721	—
Total Direct			6,721	—
Total Program			6,721	—
Department of State Health Services:				
Program:				
Centers for Disease Control & Prevention:				
Direct:				
872912 Infectious Disease	N/A	2012-038650-001	3,126	—
Total Direct			3,126	—
Total Program			3,126	—
Department of State Health Services:				
Program:				
HIV Care Formula Grant:				
Direct:				
6550111 DSHS HIV State Services	N/A	2011-035175	14,280	—
6550112 DSHS HIV State Services	N/A	2012-039164	1,358,216	1,358,216
6550113 DSHS – HIV Services (State Services)	N/A	2013-041066-011	74,821	74,821
Total Direct			1,447,317	1,433,037
Total Program			1,447,317	1,433,037
Department of State Health Services:				
Program:				
Preventive Health and Health Services Block Grant:				
Direct:				
871212 RLSS-Local Public Health System	N/A	2012-039508-001	146,760	—
871213 RLSS-Local Public Health System	N/A	2013-041066-013	4,933	—
Total Direct			151,693	—
Total Program			151,693	—
Department of State Health Services:				
Program:				
Tuberculosis Control:				
Direct:				
870112 TB State African American	N/A	2012-039417-001	1,063,445	—
870113 TB State African American	N/A	2013-041066-019	74,568	—
Total Direct			1,138,013	—
Total Program			1,138,013	—
Department of State Health Services:				
Program:				
African American TB:				
Direct:				
871311 TB State African American Project	N/A	2011-036068-001	27	—
871312 TB State African American Project	N/A	2012-039417-001	112,376	—
871313 TB State African American Project	N/A	2013-041066-019	8,813	—
Total Direct			121,216	—
Total Program			121,216	—
District Court:				
Program:				
State and Local Narcotics Control Assistance:				
Direct:				
91042 State: Sheriff Narcotics Seizure Fund	N/A	N/A	6,925	—
91052 State: Constable 4 Forfeiture Funds	N/A	N/A	809	—
91053 State: Constable 5 Confiscated Funds	N/A	N/A	5,285	—
91047 State: Constable 3 Confiscated Funds	N/A	N/A	119	—
Total Direct			13,138	—
Pass Through				
541 DA Forfeiture – State	N/A	N/A	746,927	—
Total Indirect			746,927	—
Total Program			760,065	—

**DALLAS COUNTY, TEXAS**  
Schedule of Expenditures of Federal and State Awards  
Year ended September 30, 2012

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA number	Grant number	Expenditure	Amounts passed to through subrecipients
Office of the Governor, Criminal Justice Division:				
Program:				
Crime Lab Equipment:				
Pass Through:				
300009 DNA Profiling – Program Income	N/A	SF97-A03-10139	\$ 2,867	—
Total Direct			2,867	—
Total Program			2,867	—
Program:				
Criminal Justice Planning (421) Fund:				
Direct:				
260212 State Drug Court Training	N/A	SF-12-A10-25027-01	106,394	—
601512 Child Abuse Court Prosecutor	N/A	SF-12-A10-16753-09	82,419	—
701512 CJIS Compliance Project	N/A	SF-12-A10-26033-01	11,780	—
Total Direct			200,593	—
Total Program			200,593	—
Program:				
Drug Court Program:				
Direct:				
100612 Felony Female Offender Program	N/A	DC-12-A10-19733-05	101,494	—
100712 Felony DWI	N/A	DC-12-A10-19689-05	75,971	—
101012 Dallas County Veterans Court	N/A	DC-12-A10-24133-02	72,401	—
101013 Dallas County Veterans Court	N/A	DC-13-A10-24133-03	9,021	—
101112 Successful Treatment of Addiction through collaboration	N/A	DC-12-A10-24134-02	210,654	—
101113 DC Successful Treatment of Addiction through collaboration (STAC)Court	N/A	DC-13-A10-24134-03	18,387	—
201112 DWI Misdemeanor Divert Court	N/A	DC-12-A10-18681-06	126,498	—
260012 Drug Intervention Court	N/A	DC-12-A10-16042-11	193,870	—
260013 Drug Intervention Court	N/A	DC-13-A10-16042-12	24,113	—
261112 Mental Health Diversion Court	N/A	DC-12-A10-18046-07	28,897	—
Total Direct			861,306	—
Total Program			861,306	—
TAIP (Treatment Alternative to Incarceration Program):				
Dallas Community Supervision and Corrections:				
Program:				
Residential Substance Abuse Treatment for State Prisons:				
Pass Through:				
100412 RSAT Wilmer	N/A	RT-11-A10-14879-14	373,755	—
Total Indirect			373,755	—
Total Program			373,755	—
Task Force on Indigent Defense:				
Program:				
Indigent Defense Grant:				
Direct:				
46645 SB 7 – Indigent Defense Grant	N/A	212-02-057	1,123,083	—
Total Direct			1,123,083	—
Total Program			1,123,083	—
Texas Board Foundation:				
Program:				
Specialized Veterans Court:				
Direct:				
262010 Dallas County Specialized Veterans Court	N/A	40 10	5,428	—
Total Direct			5,428	—
Total Program			5,428	—
Texas Commission on Environmental Quality:				
Program:				
Local Initiative Project:				
Direct:				
200409 Dallas County Clean Air Emissions Task Force	N/A	582-8-89951	946	—
200410 Dallas County Clean Air Emissions Task Force	N/A	582-8-89951	(4,148)	—
200411 Dallas County Clean Air Emissions Task Force	N/A	582-8-89951	336,071	—
200413 Dallas County Clean Air Emissions Task Force	N/A	582-8-89951	27,048	—
200510 Dallas County Clean Air Vehicle Fleet Initiative	N/A	582-8-89951		—
94072 Dallas County Clean Air Emissions Task Force	N/A	N/A	8,220	—
Total Direct			368,137	—
Total Program			368,137	—
Texas Commission on Environmental Quality:				
Program:				
Low Income Repair Assistance, Retrofit, & Accelerated Vehicle Retirement Program:				
Direct:				
200312 AirCheck Texas Repair & Replacement	N/A	582-12-20270	1,107,396	1,107,396
Total Direct			1,107,396	1,107,396
Total Program			1,107,396	1,107,396

**DALLAS COUNTY, TEXAS**  
Schedule of Expenditures of Federal and State Awards  
Year ended September 30, 2012

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA number	Grant number	Expenditure	Amounts passed to through subrecipients
Texas Department of Criminal Justice:				
Program:				
Alternative to Transitional Treatment Center Program:				
Direct:				
37012 DC Community Continuum of Care (4C Program)	N/A	696-CJ-12-13-L032	\$ 358,692	—
37013 DC Community Continuum of Care (4C Program)	N/A	696-CJ-12-13-L032	37,388	—
Total Direct			<u>396,080</u>	<u>—</u>
Total Program			<u>396,080</u>	<u>—</u>
Texas Department of Motor Vehicles:				
Program:				
Automobile Theft Prevention Authority:				
Direct:				
560011 North Tx Auto Theft Task Force	N/A	SA-T01-10047-11	(4,932)	—
560012 North Tx Auto Theft Task Force	N/A	SA-T01-10047-12	837,393	—
560013 North Tx Auto Theft Task Force	N/A	SA-T01-10047-13	116,849	—
560209 Auto Theft Program Income	N/A	10047-09	45,541	—
Total Direct			<u>994,851</u>	<u>—</u>
Total Program			<u>994,851</u>	<u>—</u>
Texas Education Agency:				
Program:				
Juvenile Justice Alternative Education:				
Direct:				
720112 JJAEP School	N/A	TJPC-P-2012-057	817,442	—
720113 JJAEP School	N/A	TJPC-P-2013-057	80,799	—
Total Direct			<u>898,241</u>	<u>—</u>
Total Program			<u>898,241</u>	<u>—</u>
Texas Juvenile Justice Department:				
Program:				
Juvenile Justice Delinquency Prevention – State:				
Direct:				
710811 State Aid	N/A	TJPC-A-2011-057	132,539	—
710812 State Aid	N/A	TJPC-A-2012-057	8,647,866	—
710813 State Aid	N/A	TJJD-A-13-057	591,717	—
711612 Special Needs Diversionary Program	N/A	TJPC-M-2012-057	212,543	—
711613 Special Needs Diversionary Program	N/A	TJJD-M-13-057	19,104	—
712512 Commitment Reduction Program	N/A	TJPC-C-2012-057	2,181,637	—
712513 Commitment Reduction Program	N/A	TJJD-C-13-057	9,756	—
720112 x JJAEP School	N/A	TJPC-P-2012-057	792,607	—
720113 x JJAEP School	N/A	TJJD-P-13-057	72,601	—
Total Direct			<u>12,660,370</u>	<u>—</u>
Total Program			<u>12,660,370</u>	<u>—</u>
State Comptroller:				
Program:				
Tobacco Compliance for Local Law Enforcement:				
Direct:				
1000512 Tobacco Compliance For Local Law Enforcement	N/A	2011-1457	1,727	—
520011 Tobacco Compliance Grant	N/A	2010-0734	(75)	—
520012 Tobacco Compliance Grant	N/A	2011-1260	70,775	—
Total Direct			<u>72,427</u>	<u>—</u>
Total Program			<u>72,427</u>	<u>—</u>
Program:				
Minority Business Office:				
Direct:				
200110 Minority Business Office	N/A	2012-1347	617	—
Total Direct			<u>617</u>	<u>—</u>
Total Program			<u>617</u>	<u>—</u>



**DALLAS COUNTY, TEXAS**  
Schedule of Expenditures of Federal and State Awards  
Year ended September 30, 2012

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA number	Grant number	Expenditure	Amounts passed to through subrecipients
Department of State Health Services:				
Program:				
HIV Prevention Activities-Health Dept Based:				
Direct:				
870411 HIV Prevention Plan	N/A	2011-037667-001	\$ (3)	\$ —
870412 HIV Prevention Plan	N/A	2012-040204-001	195,867	—
870413 HIV Prevention Plan	N/A	2013-041066-005	12,569	—
Total Direct			<u>208,433</u>	<u>—</u>
Total Program			<u>208,433</u>	<u>—</u>
Texas Forest Services:				
Program:				
Rural Fire Department Assistance Program HB 2604:				
Direct:				
410311 Rural & Fire Defense Grant	N/A	963	78,000	—
Total Direct			<u>78,000</u>	<u>—</u>
Total Program			<u>78,000</u>	<u>—</u>
Dallas Community Supervision and Corrections:				
Program:				
Texas Veterans Commission Grant:				
Direct:				
262112 Texas Veterans Commissions	N/A	FVA-12-0046	36,690	—
Total Direct			<u>36,690</u>	<u>—</u>
Total Program			<u>36,690</u>	<u>—</u>
Grand Total State			<u>\$ 23,179,074</u>	<u>\$ 2,540,433</u>

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

## **DALLAS COUNTY, TEXAS**

### Notes to Schedule of Expenditures of Federal and State Awards

Year ended September 30, 2012

**(1) General**

The accompanying schedule of expenditures of federal and state awards (the Schedule) presents the activity of all federal and state award programs of Dallas County, Texas (the County), except for the federal and state award programs of the Dallas County Hospital District (the District), a component unit of the County, which has been excluded. The District issued a separate single audit report for the year ended September 30, 2012. The County's reporting entity is defined in note 1.A to the County's basic financial statements.

**(2) Basis of Accounting**

The Schedule was prepared using the modified accrual basis of accounting. Federal and state award revenues are reported as intergovernmental revenues in the General Fund and the Special Revenue funds in the County's basic financial statements.

**(3) Immunization Vaccines**

Dallas County is a vaccine provider for the State of Texas Health Department Childhood Immunization Grant. The value of vaccines received from the State was \$6,562,559 for the fiscal year ended September 30, 2012. The vaccines are not awards under the grant and have not been included in the Schedule.

**(4) State Grants**

Grants with "N/A" under CFDA number represents state grants received from the State of Texas which are not federally funded.

**DALLAS COUNTY, TEXAS**

Schedule of Findings and Questioned Costs

September 30, 2012

**Section I – Summary of Auditors’ Results**

***Financial Statements***

Type of auditors’ report issued: **Unqualified**

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 the financial statements noted?  yes  no

***Federal and State Awards***

Internal control over major programs:

- Material weakness(es) identified?  yes  no
- Significant deficiency(ies) identified that are not considered to be material weaknesses?  yes  none reported

Type of auditors’ report issued on compliance for major programs **Unqualified**

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 and UGMS?  yes  no

<b>CFDA number</b>	<b>Name of federal program or cluster</b>
16.588	Violence Against Women Formula Grants
81.042	Weatherization Assistance for Low-Income Persons
93.914	HIV Emergency Relief Project Grants
14.871	Section 8 – Housing Choice Voucher Program
14.218	Community Development Block Grants

<b>CFDA number</b>	<b>Name of state program or cluster</b>
	Juvenile Justice Delinquency Prevention and Alternative Education
	DSHS HIV State Services
	Drug Court Program

**DALLAS COUNTY, TEXAS**

Schedule of Findings and Questioned Costs

September 30, 2012

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

Federal	\$2,750,895
State	\$695,372

Auditee qualified as low-risk auditee?

Federal	_____	yes	<u>  X  </u>	no
State	_____	yes	<u>  X  </u>	no

**Section II – Financial Statement Findings**

None Noted.

**Section III – Federal and State Award Findings and Questioned Costs**

None Noted.