



**DALLAS COUNTY, TEXAS**

Single Audit

September 30, 2013

# DALLAS COUNTY, TEXAS

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KPMG LLP  
Suite 3100  
717 North Harwood Street  
Dallas, TX 75201-6585

**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, 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 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, 2013, and the related notes to the financial statements, which collectively comprise Dallas County's basic financial statements, and have issued our report thereon dated March 31, 2014. Our report includes a reference to another auditor who audited the financial statements of the Dallas County Hospital District of Dallas County, which represents all of the aggregate discretely component unit, as described in our report on Dallas County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Dallas County's internal control over financial reporting (internal control) to determine the 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 Dallas County's internal control. Accordingly, we do not express an opinion on the effectiveness of Dallas County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or 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 may exist that have not been identified.



### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Dallas County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

### **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 Dallas County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Dallas County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**KPMG LLP**

March 31, 2014



KPMG LLP  
Suite 3100  
717 North Harwood Street  
Dallas, TX 75201-6585

**Independent Auditors' Report on Compliance for Each Major Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal and State Awards Required by OMB Circular A-133 and Uniform Grants Management Standards, *Audits of States, Local Governments, and Non-Profit Organizations***

The Honorable County Judge  
and the Commissioners' Court

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

We have audited Dallas County, Texas' (Dallas County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement and the 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, 2013. 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.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Dallas County's major federal and state programs 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, OMB Circular A-133, *Audits of States, Local Governments*, and Non-Profit Organizations. 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 on compliance for each major federal and state program. However, our audit does not provide a legal determination of Dallas County's compliance.



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

In our opinion, Dallas 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 and state programs for the year ended September 30, 2013.

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

Management of Dallas 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 Dallas County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program 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. 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 or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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.

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 OMB Circular A-133 and UGMS. Accordingly, this report is not suitable for any other purpose.



**Report on Schedule of Expenditures of Federal and State Awards Required by OMB Circular A-133 and UGMS**

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, Texas (the County) as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 31, 2014, which contained unmodified opinions on those financial statements. Our report includes a reference to another auditor who audited the financial statements of Dallas County Hospital District for the year ended September 30, 2013, which represents all of the aggregate discretely presented component unit, as described in our report on Dallas County's 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 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 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*KPMG LLP*

May 22, 2014, except for our report on the Schedule of Expenditures of Federal and State Awards Required by OMB Circular A-133 and UGMS, for which the date is March 31, 2014

**DALLAS COUNTY, TEXAS**  
Schedule of Expenditures of Federal and State Awards  
September 30, 2013

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:				
870513 Hansen's Disease		2013-041066-002	\$ 64,601	—
870514 Hansen's Disease		2014-00028-00	7,298	—
Total Indirect			71,899	—
Total Program			71,899	—
Total CFDA NA.000			71,899	—
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	279,545	—
Total Indirect			279,545	—
Total Program			279,545	—
Total CFDA 10.553			279,545	—
U.S. Department of Agriculture:				
Texas Health and Human Services Commission:				
Program:				
National School Lunch Program:				
Federal:				
Pass Through:				
5110-5116 Juvenile Department School Lunch/Snack Program	10.555	057-204	556,753	—
Total Indirect			556,753	—
Total Program			556,753	—
Total CFDA 10.555			556,753	—
Total Child Nutrition Cluster			836,298	—
U.S. Elections Assistance Commission:				
Program:				
Electronic Absentee Systems for Elections:				
Federal:				
Direct:				
230812 EASE Grant	12.217	H98210-12-1-0032	73,004	—
Total Direct			73,004	—
Total Program			73,004	—
Total CFDA 12.217			73,004	—
U.S. Department of Housing and Urban Development:				
Program:				
Community Development Block/Entitlement Grants:				
Federal:				
Direct:				
Community Development Block Grants	14.218	B-07-UC-48-0003	305	—
Community Development Block Grants	14.218	B-08-UC-48-0003	25,800	25,800
Community Development Block Grants	14.218	B-09-UC-48-0003	27,423	11,491
Community Development Block Grants	14.218	B-10-UC-48-0003	201,625	64,328
Community Development Block Grants	14.218	B-11-UC-48-0003	449,807	216,870
Community Development Block Grants	14.218	B-12-UC-48-0003	1,292,312	369,650
Community Development Block Grants	14.218	B-97-UC-48-0003	3,098	—
Total Direct			2,000,370	688,139
Total Program			2,000,370	688,139
Program:				
Community Development Block Entitlement Grants:				
Federal:				
Direct:				
950011 Neighborhood Stabilization	14.218	B-11-UN-48-0001	325,470	—
Total Direct			325,470	—
Total Program			325,470	—
Total CFDA 14.218			2,325,840	688,139
Total CDBG – Entitlement Grants Cluster			2,325,840	688,139
U.S. Department of Housing and Urban Development:				
Program:				
Emergency Shelter Grant Program:				
Federal:				
Direct:				
960012 Emergency Shelter Grant	14.231	E11-UC-48-0005	41,673	36,626
960013 Emergency Solution Grant	14.231	E12-UC-48-0005	44,184	44,184
Total Direct			85,857	80,810
Total Program			85,857	80,810
Total CFDA 14.231			85,857	80,810



**DALLAS COUNTY, TEXAS**  
Schedule of Expenditures of Federal and State Awards  
September 30, 2013

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 Housing and Urban Development:				
Program:				
Shelter Plus Care:				
Federal:				
Direct:				
290612 Shelter Plus Care	14.238	TX0307C6T001101	\$ 166,560	166,560
Total Direct			166,560	166,560
Total Program			166,560	166,560
Total CFDA 14.238			166,560	166,560
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	7,500	—
HOME Investment Partnerships Program	14.239	M-10-UC-48-0221	162,708	—
HOME Investment Partnerships Program	14.239	M-11-UC-48-0221	319,640	—
HOME Investment Partnerships Program	14.239	M-12-UC-48-0221	36,326	—
Total Direct			526,174	—
Total Program			526,174	—
Total CFDA 14.239			526,174	—
City of Dallas:				
Program:				
Housing Opportunities for Persons with AIDS:				
Federal:				
Pass Through:				
820012 Housing Opportunities for Persons With AIDS	14.241	12-2253	1,247,358	—
820112 Housing Opportunities for Persons with AIDS (HOPWA)	14.241	12-2253	87,315	—
Total Indirect			1,334,673	—
Total Program			1,334,673	—
Department of State Health Services:				
Program:				
Housing Opportunities for Persons with AIDS:				
Federal:				
Pass Through:				
820313 DSHS HOPWA/HIV	14.241	2013-041066-004	19,788	19,788
820314 DSHS HOPWA/HIV	14.241	2013-043224-001	31,309	31,309
820413 DSHS Program HIV HOPWA	14.241	2013-041066-004	2	—
820414 DSHS Program HIV HOPWA	14.241	2013-043224-001	33	—
Total Indirect			51,132	51,097
Total Program			51,132	51,097
Total CFDA 14.241			1,385,805	51,097
U.S. Department of Housing and Urban Development:				
Program:				
Section 8 Housing Choice Vouchers:				
Federal:				
Direct:				
800113 Housing Choice Voucher 467	14.871	TX559	31,639,617	—
805004 Section 8 Voucher Program Admin Fee 467	14.871	TX559	86,756	—
806013 Section 8 Home Ownership Program 467	14.871	TX559	235,455	—
Total Direct			31,961,828	—
Total Program			31,961,828	—
Total CFDA 14.871			31,961,828	—
Total Housing Voucher Cluster			31,961,828	—
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	143,171	—
Total Direct			143,171	—
Total Program			143,171	—
Total CFDA 16.013			143,171	—
Office of the Governor, Criminal Justice Division:				
Program:				
Juvenile Accountability Block Grants:				
Federal:				
Pass Through:				
701213 Dallas County Juvenile Drug Court	16.523	JB-11-J20-23630-03	126,279	—
701214 Dallas County Juvenile Drug Court	16.523	JB-12-J20-23630-04	12,059	—
730213 Juvenile Accountability Incentive Block Grant	16.523	JB-11-J20-13292-14	100,374	—
730214 Juvenile Accountability Incentive Block Grant	16.523	JB-12-XXX-13292-15	5,139	—
Total Indirect			243,851	—
Total Program			243,851	—
Total CFDA 16.523			243,851	—

**DALLAS COUNTY, TEXAS**  
Schedule of Expenditures of Federal and State Awards  
September 30, 2013

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 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	\$ 109,392	109,392
Total Direct			<u>109,392</u>	<u>109,392</u>
Total Program			<u>109,392</u>	<u>109,392</u>
Total CFDA 16.527			<u>109,392</u>	<u>109,392</u>
U.S. Department of Justice:				
Office of the Governor, Criminal Justice Division:				
Program:				
JA-Juvenile Justice and Delinquency Prevention Allocation to States:				
Federal:				
Pass Through:				
701613 Family Violence Intervention Program	16.540	JA-12-J20-25979-01	58,862	—
Total Indirect			<u>58,862</u>	<u>—</u>
Total Program			<u>58,862</u>	<u>—</u>
Total CFDA 16.540			<u>58,862</u>	<u>—</u>
U. S. Department of Justice:				
Office of the Governor, Criminal Justice Division:				
Program:				
Crime Victim Assistance:				
Federal:				
Pass Through:				
600813 Child Victim's Assistant	16.575	VA-12-V30-15793-12	56,096	—
600814 Child Victim's Assistant	16.575	VA-13-V30-15793-13	5,513	—
602411 Human Trafficking Victims Intervention	16.575	VA-10-V30-24309-01	1,530	—
Total Indirect			<u>63,139</u>	<u>—</u>
Total Program			<u>63,139</u>	<u>—</u>
Total CFDA 16.575			<u>63,139</u>	<u>—</u>
U.S. Department of Justice:				
Office of the Governor, Criminal Justice Division:				
Program:				
Violence Against Women Formula Grants:				
Federal:				
Pass Through:				
600013 Protective Order Prosecutor	16.588	WF-12-V30-13430-15	60,020	—
600213 Protective Order Case Manager	16.588	WF-12-V30-13609-14	63,151	—
601813 Sexual Assault Prosecutor	16.588	WF-12-V30-23005-03	71,014	—
602013 Emergency Civil Legal Representation	16.588	WF-12-V30-24002-03	64,308	—
602113 Bilingual Protective Order Assistance	16.588	WF-12-V30-23990-03	56,251	—
602213 Bilingual Criminal Justice Advocacy	16.588	WF-12-V30-24001-03	58,882	—
602313 Domestic Violence Prosecutor	16.588	WF-12-V30-23998-03	71,711	—
602513 Specialized Multi Court Prosecutor	16.588	WF-12-V30-24657-02	54,775	—
602613 Collaborative Protective Order Investigator	16.588	WF-12-V30-24669-02	62,366	—
602713 Grand Jury Investigator & Advocate	16.588	WF-10-V30-24670-02	49,405	—
602813 Family Violence Backlog Reduction	16.588	WF-10-V30-24671-02	67,282	—
602914 Violence Against Women Formula	16.588	WF-10-V30-26690-01	40,486	—
Total Indirect			<u>719,651</u>	<u>—</u>
Total Program			<u>719,651</u>	<u>—</u>
Total CFDA 16.588			<u>719,651</u>	<u>—</u>
U.S. Department of Justice:				
Program:				
Encourage to Arrest Policies and Enforcement of Protection Orders Program:				
Federal:				
Direct:				
620013 DC Domestic Violence Project	16.590	2012-WE-AX-0015	395,342	—
Total Direct			<u>395,342</u>	<u>—</u>
Total Program			<u>395,342</u>	<u>—</u>
Total CFDA 16.590			<u>395,342</u>	<u>—</u>
U.S. Department of Justice:				
Dallas Community Supervision and Corrections:				
Program:				
Residential Substance Abuse Treatment for State Prisoners:				
Federal:				
Pass Through:				
100413 RSAT Wilmer	16.593	RT-12-A10-14879-14	533,909	—
Total Indirect			<u>533,909</u>	<u>—</u>
Total Program			<u>533,909</u>	<u>—</u>
Total CFDA 16.593			<u>533,909</u>	<u>—</u>
U.S. Department of Justice:				
Program:				
State Criminal Alien Assistance Program:				
Federal:				
Direct:				
47220 SCAAP 2009	16.606	2009-1902	850,605	—
Total Direct			<u>850,605</u>	<u>—</u>
Total Program			<u>850,605</u>	<u>—</u>
Total CFDA 16.606			<u>850,605</u>	<u>—</u>

**DALLAS COUNTY, TEXAS**  
Schedule of Expenditures of Federal and State Awards  
September 30, 2013

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:				
Bulletproof Vest Partnership Program:				
Federal:				
Direct:				
48050-11 Bulletproof Vest Program FY 11	16.607	2011BOBX11057434	\$ 5,049	—
48050-12 Bulletproof Vest Program FY 12	16.607	2012BOBX11057434	3,770	—
Total Direct			<u>8,819</u>	<u>—</u>
Total Program			<u>8,819</u>	<u>—</u>
Total CFDA 16.607			<u>8,819</u>	<u>—</u>
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	61	—
Total Indirect			<u>61</u>	<u>—</u>
Total Program			<u>61</u>	<u>—</u>
Total CFDA 16.609			<u>61</u>	<u>—</u>
U.S. Department of Justice:				
Program:				
Public Safety Partnership and Community Policing Grants:				
Federal:				
Direct:				
510210 Cops Technology Program	16.710	2009-CK-WX-0056	9,957	—
510211 Cops Technology Program	16.710	2009-CK-WX-0242	100,000	—
Total Direct			<u>109,957</u>	<u>—</u>
Total Program			<u>109,957</u>	<u>—</u>
Total CFDA 16.710			<u>109,957</u>	<u>—</u>
U.S. Department of Justice:				
Program:				
Prison Rape Elimination Act:				
Federal:				
Direct:				
762013 PREA Implementation Project Grant	16.735	2010-RP-BX-K001	19,470	—
Total			<u>19,470</u>	<u>—</u>
Total Program			<u>19,470</u>	<u>—</u>
Total CFDA 16.735			<u>19,470</u>	<u>—</u>
U.S. Department of Justice:				
City of Dallas:				
Program:				
Edward Byrne Memorial Justice Assistance Grant Program:				
Federal:				
Pass Through:				
202010 Justice Assistance Grant FY10	16.738	2010-DJ-BX-0481	204,035	—
202011 Justice Assistance Grant FY11	16.738	2011-DJ-BX-2895	153,709	—
202012 Justice Assistance Grant FY12	16.738	2012-DJ-BX-0199	62,765	—
Total Indirect			<u>420,509</u>	<u>—</u>
Total Program			<u>420,509</u>	<u>—</u>
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	115,580	—
261113 Mental Health Diversion Court	16.738	DJ-11-A10-18046-08	39,312	—
500713 Sheriff's Department Incident Command Vehicle Project	16.738	DJ-09-A10-25457-01	80,000	—
100613 DC Felony Female Offender Program STAR Court	16.738	DJ-11-A10-19733-06	102,598	—
100713 Felony DWI Felony DIVERT Court	16.738	DJ-10-A10-19689-06	76,299	—
700613 Juvenile Residential Drug Treatment Center	16.738	DJ-10-A10-14874-15	172,025	—
Total Indirect			<u>585,814</u>	<u>—</u>
Total Program			<u>585,814</u>	<u>—</u>
Total CFDA 16.738			<u>1,006,323</u>	<u>—</u>
Total JAG Program Cluster			<u>1,006,323</u>	<u>—</u>
U. S. Department of Justice				
Program:				
Forensic DNA Backlog Reduction Program:				
Federal:				
Direct:				
340012 DNA Backlog Reduction Program	16.741	2011-DN-BX-K415	485,057	—
340013 DNA Backlog Reduction Program	16.741	2012-DN-BX-0083	166,980	—
Total Direct			<u>652,037</u>	<u>—</u>
Total Program			<u>652,037</u>	<u>—</u>
Total CFDA 16.741			<u>652,037</u>	<u>—</u>

**DALLAS COUNTY, TEXAS**  
Schedule of Expenditures of Federal and State Awards  
September 30, 2013

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:				
Office of Governor, Criminal Justice Division:				
Program:				
CD – Coverdell Nat'l Forensic Sciences Improve Act:				
Federal:				
Pass Through:				
300713 Backlog Reduction – Non DNA Evidence	16.742	CD-12-A10-26160-01	\$ 95,881	—
Total Indirect			95,881	—
Total Program			95,881	—
U.S. Department of Justice:				
Program:				
Coverdell Forensic Science Improvement:				
Federal:				
Direct:				
340313 Enhancement of Local Crime Lab & Medical Examiner Services	16.742	2012-CD-BX-0072	43,644	—
Total Direct			43,644	—
Total Program			43,644	—
Total CFDA 16.742			139,525	—
U.S. Department of Justice:				
City of Dallas:				
Program:				
Edward Byrne Memorial Justice Assistance Grant Program:				
Federal:				
Pass Through:				
202511 National Justice Information Sharing Initiative	16.751	2010-DB-BX-K060	402,300	—
Total Indirect			402,300	—
Total Program			402,300	—
Total CFDA 16.751			402,300	—
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	5,440	—
91002 Sheriff Federal Asset Sharing	16.922	N/A	402,552	—
91004 Federal Forfeiture Funds Pct. 2	16.922	N/A	4,442	—
91005 Federal Forfeiture Funds Pct. 1	16.922	N/A	1,869	—
91006 Federal Forfeiture Funds Pct. 3	16.922	N/A	19,404	—
Total Direct			433,707	—
Total Program			433,707	—
U.S. Department of Justice:				
Drug Enforcement Agency:				
Program:				
State and Local Narcotics Control Assistance:				
Federal:				
Pass Through:				
540 DA Forfeiture – Federal	16.922	N/A	221,764	—
Total Indirect			221,764	—
Total Program			221,764	—
Total CFDA 16.922			655,471	—
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	354,885	—
Total Indirect			354,885	—
Total Program			354,885	—
U.S. Department of Transportation:				
North Central Texas Council of Governments:				
Program:				
Highway Planning and Construction:				
Federal:				
Pass Through:				
530412 Courtesy Patrol Program	20.205	18-1XXF5005	189,560	—
530413 Courtesy Patrol Program	20.205	18-2XXF5001	3,022,915	—
Total Indirect			3,212,475	—
Total Program			3,212,475	—
Total CFDA 20.205			3,567,360	—
Total Highway Planning & Construction Cluster			3,567,360	—
U.S. Department of Transportation:				
Texas Department of Transportation:				
Program:				
Capital Assistance Program for Elderly Persons and Persons with Disabilities:				
Federal:				
Pass Through:				
840212 Transportation For Elderly	20.513	TX-16-X006-00	65,797	—
Total Indirect			65,797	—
Total Program			65,797	—
Total CFDA 20.513			65,797	—
Total Transit Services Programs Cluster			65,797	—

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U.S. Department of Transportation:				
Texas Department of Transportation:				
Program:				
State and Community Highway Safety:				
Federal:				
Pass Through:				
530313 STEP Single Year – 2013 Comprehensive	20.600	2013-DallasCo-S-IYG-0064	\$ 73,861	—
Total Indirect			73,861	—
Total Program			73,861	—
Total CFDA 20.600			73,861	—
U.S. Department of Transportation:				
Texas Department of Transportation:				
Program:				
Alcohol Impaired Driving Countermeasures Incentive Grants:				
Federal:				
Pass Through:				
530513 Step – Impaired Driving Mobilization	20.601	2013-DallasCOSD-IDM-00010	16,564	—
Total Indirect			16,564	—
Total Program			16,564	—
Total CFDA 20.601			16,564	—
Total Highway Safety Cluster			90,425	—
U.S. Department of Energy:				
Texas Department of Housing and Community Affairs:				
Program:				
Weatherization Assistance for Low-Income Persons:				
Federal:				
Pass Through:				
830512 DOE Weatherization	81.042	56,120,001.481	140,352	—
831113 DOE Weatherization – ARRA	81.042	16,090,001.669	427,096	—
Total Indirect			567,448	—
Total Program			567,448	—
Total CFDA 81.042			567,448	—
U.S. Department of Energy:				
Program:				
Texas Alternative Fuel Fleet Pilot Program:				
Federal:				
Direct:				
201313 Texas Alternative Fuel Fleet Pilot Program – ARRA	81.086	105,661	39,600	—
Total Direct			39,600	—
Total Program			39,600	—
Total CFDA 81.086			39,600	—
U.S. Department of Education:				
Texas Education Agency:				
Program:				
Title I Grants to Local Education Agencies:				
Federal:				
Pass Through:				
750212 Improving Basic & Delinquent Programs	84.010	057-814	2,823	—
750213 Title I Part A Improving Basic Program	84.010	N/A	440,197	—
750912 Title I Part D Delinquent Program	84.010	057-814	27,042	—
750913 Title I Part D Subpart 2 Delinquent Programs	84.010	N/A	1,112,315	—
750914 Title I Part D Subpart 2 Delinquent Programs	84.010	14610103057814	3,256	—
Total Indirect			1,585,633	—
Total Program			1,585,633	—
Total CFDA 84.010			1,585,633	—
Total Title I, Part A Cluster			1,585,633	—
U.S. Department of Education:				
Texas Education Agency:				
Program:				
Special Education Grants to States:				
Federal:				
Pass Through:				
750612 Individuals with Disabilities Act (IDEA)	84.027	126600010578146600	(48)	—
750613 Individuals with Disabilities Act (IDEA)	84.027	136600010578146600	53,406	—
Total Indirect			53,358	—
Total Program			53,358	—
Total CFDA 84.027			53,358	—
Total Special Education Cluster (IDEA)			53,358	—

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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:				
Pass Through:				
751113 Title III Part A LEP	84.365	13671001057950	\$ 3,706	—
Total Indirect			3,706	—
Total Program			3,706	—
Total CFDA 84.365			3,706	—
U.S. Department of Education:				
Region 10 Education Services (ESC10):				
Program:				
Improving Teacher Quality State Grants:				
Federal:				
Pass Through:				
750313 Title II Part A Teacher and Principal Training and Recruiting	84.367	13694501057950	45,534	—
Total Indirect			45,534	—
Total Program			45,534	—
Total CFDA 84.367			45,534	—
U.S. Elections Assistance Commission:				
Texas Secretary of State:				
Program:				
Help America Vote Act Requirements Payments:				
Federal:				
Pass Through:				
230312 County Education Fund	39.011	78,532	2,333	—
Total Indirect			2,333	—
Total Program			2,333	—
Total CFDA 39.011			2,333	—
Program:				
Help America Vote Act Requirements Payments:				
Federal:				
Pass Through:				
230104 General HAVA Compliance	90.401	78,532	352,101	—
230212 HAVA Program Income	90.401	78,532	136,582	—
230710 HAVA Program Income	90.401	78,532	38,736	—
230711 HAVA Program Income	90.401	78,532	16,106	—
Total Indirect			543,525	—
Total Program			543,525	—
Total CFDA 90.401			543,525	—
U.S. Department of Health and Human Services:				
National Assn of County and City Health Officials:				
Program:				
Medical Reserve Corps. Small Grant Program:				
Federal:				
Pass Through:				
890207 Capacity Building Award	93.008	MRCSG061001-01	150	—
890212 National Association of County and City	93.008	MRC#12154	1,170	—
Total Indirect			1,320	—
Total Program			1,320	—
Total CFDA 93.008			1,320	—
U.S. Department of Health and Human Services:				
Dallas Area Agency on Aging:				
Program:				
Grants for Supportive Services and Senior Centers:				
Federal:				
Pass Through:				
840113 Nutrition Transportation 2013	93.044	2012-1304	372,812	—
Total Indirect			372,812	—
Total Program			372,812	—
Total CFDA 93.044			372,812	—
U.S. Department of Health and Human Services:				
Dallas Area Agency on Aging:				
Program:				
Special Programs for Aging Title III Part C Nutrition Services:				
Federal:				
Pass Through:				
840012 Nutrition 2012	93.045	2011-1510	851	—
840013 Nutrition 2013	93.045	2012-1304	570,401	—
840313 Congregate Meals	93.045	2012-1304	924,246	—
Total Indirect			1,495,498	—
Total Program			1,495,498	—
Total CFDA 93.045			1,495,498	—
Total Aging Cluster			1,868,310	—

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U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program:				
CPS – Laboratory Response Network – PHEP:				
Federal:				
Pass Through:				
872012 Bioterrorism Preparedness Lab	93.069	2011-038669-001	\$ (49)	—
873512 Preparedness and Prevention Community Section/Risk Based	93.069	2012-040264-001	100,957	—
Total Indirect			100,908	—
Total Program			100,908	—
Total CFDA 93.069			100,908	—
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program:				
Public Health Emergency Preparedness (PHEP):				
Federal:				
Pass Through:				
872013 Bioterrorism Preparedness Lab	93.074	2013-041066-006	155,299	—
872014 Bioterrorism Preparedness Lab	93.074	2014-001065-00	9,513	—
872313 CPS/Bioterrorism Preparedness	93.074	2013-041066-012	1,615,750	—
872314 CPS/Bioterrorism Preparedness	93.074	2014-001110-00	101,284	—
872513 CPS – Cities Readiness Initiative	93.074	2013-041066-008	429,763	—
872514 CPS – Cities Readiness Initiative	93.074	2014-001112-00	14,796	—
Total Indirect			2,326,405	—
Total Program			2,326,405	—
Total CFDA 93.074			2,326,405	—
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program:				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:				
Federal:				
Pass Through:				
870712 Tuberculosis	93.116	2012-040155-001	(78)	—
870713 Tuberculosis	93.116	2013-041066-001	614,861	—
870714 Tuberculosis	93.116	2014-001403-00	70,935	—
Total Indirect			685,718	—
Total Program			685,718	—
Total CFDA 93.116			685,718	—
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program:				
HIV/Substance Abuse and Mental Health Prevention:				
Federal:				
Pass Through:				
873613 HIV/Substance abuse and Mental Health Prevention	93.243	2013-041066-007	137,405	—
873614 HIV/Substance abuse and Mental Health Prevention	93.243	2014-003152-00	8,035	—
Total Indirect			145,440	—
Total Program			145,440	—
Total CFDA 93.243			145,440	—
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program:				
Immunization Grants:				
Federal:				
Pass Through:				
870813 Immunization Registry	93.268	2013-041066-014	1,604,460	—
870814 Immunization Registry	93.268	2014-001068-00	112,692	—
871013 Immunization Registry P.I.	93.268	2013-041066-014	(68,344)	—
871014 Immunization Registry P.I.	93.268	2014-001068-00	640	—
871513 Adult Safety Net Program Income	93.268	2013-041066-014	(14,304)	—
Total Indirect			1,635,144	—
Total Program			1,635,144	—
Total CFDA 93.268			1,635,144	—
U.S. Department of Health and Human Services:				
Centers for Disease Control and Prevention (CDC):				
Program:				
Strengthening Public Health Infrastructure:				
Federal:				
Direct:				
890311 Strengthening Public Health	93.507	1U58CD001278-01	10,026	—
890312 Strengthening Public Health Infrastructure	93.507	5U58CD001278-02	3,783	—
890313 Strengthening Public Health Infrastructure	93.507	5U58CD001278-03	225,043	—
Total Direct			238,852	—
Total Program			238,852	—
Total CFDA 93.507			238,852	—

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U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program:				
HIV Prevention Plan to Address Gaps in Dallas Area:				
Federal:				
Pass Through:				
870413 HIV Prevention Plan	93.523	2013-041066-005	\$ 229,036	—
870714 HIV Prevention Plan	93.523	N/A	19,911	—
Total Indirect			248,947	—
Total Program			248,947	—
Total CFDA 93.523			248,947	—
U.S. Department of Health and Human Services:				
Attorney General of Texas:				
Program:				
Child Support Enforcement:				
Federal:				
Pass Through:				
31901 IV-D Fees Dist. Clerk	93.563	N/A	805,782	—
31902 IV-D Fees Constable	93.563	N/A	83,952	—
31903 IV-D Fees Sheriff	93.563	N/A	21,582	—
31903 IV-D Fees Child Support	93.563	N/A	1,157,028	—
31904 Child Support Customer Service	93.563	N/A	15,281	—
31905 Child Support IV-D Local Rule Incentive	93.563	N/A	97,915	—
Total Indirect			2,181,540	—
Total Program			2,181,540	—
Total CFDA 93.563			2,181,540	—
U.S. Department of Health and Human Services:				
Texas Department of Housing and Community Affairs:				
Program:				
Low-Income Home Energy Assistance:				
Federal:				
Pass Through:				
830013 CEAP Supplement	93.568	58,120,001.691	2,582,364	—
830109 CEAP	93.568	58090000426	75	—
830111 CEAP	93.568	58,110,001.076	35	—
830112 CEAP	93.568	58120001335	1,881,360	—
830113 CEAP	93.568	58130001632	1,540,434	—
830212 LIHEAP Weatherization	93.568	81120001402	1,665,009	—
830213 LIHEAP Weatherization	93.568	811300001725	603,176	—
Total Indirect			8,272,453	—
Total Program			8,272,453	—
Total CFDA 93.568			8,272,453	—
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	20,543	—
870212 TB Refugee	93.576	2012-039935-001	(202)	—
870213 TB Refugee	93.576	2013-041066-016	1,419,988	—
870214 TB Refugee	93.576	2014-001035-00	72,156	—
Total Indirect			1,512,485	—
Total Program			1,512,485	—
Total CFDA 93.576			1,512,485	—
U.S. Department of Health and Human Services:				
The Office of the Secretary of State:				
Program:				
Voting Access for Individuals:				
Federal:				
Pass Through:				
230513 Opportunity for Access 2012	93.617	78,161	24,844	—
Total Indirect			24,844	—
Total Program			24,844	—
Total CFDA 93.617			24,844	—
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	23,357,384	1,052,532	—
47760 Child Specific Expense	93.658	23,380,594	44,657	—
Total Indirect			1,097,189	—
Total Program			1,097,189	—



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Texas Juvenile Justice Department:				
Program:				
Foster Care – Title IV:				
Federal:				
Pass Through:				
710609 Title IV-E	93.658	TJJD-E-057-2009	\$ 340,577	—
710610 Title IV-E	93.658	TJJD-E-057-2010	399,024	—
710713 Title IV-E Federal Foster Care Program – Administration	93.658	TJJD-E-057-2013	7,679	—
Total Indirect			747,280	—
Total Program			747,280	—
Total CFDA 93.658			1,844,469	—
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program:				
CPS – Laboratory Response Network – HPP:				
Federal:				
Pass Through:				
872813 CPS – Laboratory Response Network-HPP	93.889	2013-041066-003	15,791	—
Total Indirect			15,791	—
Total Program			15,791	—
Total CFDA 93.889			15,791	—
U.S. Department of Health and Human Services:				
Health Resources and Services Administration:				
Program:				
HIV Emergency Relief Project Grants:				
Federal:				
Direct:				
6550212 RW HIV/AIDS TEA 2009 Part A Formula Admin Agency	93.914	H89HA00014-22-02	3,397,720	2,746,223
6550213 RW HIV/AIDS TEA 2009 Part A Formula Admin Agency	93.914	H89HA00014-23-00	5,376,687	5,072,658
6550312 RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	H89HA00014-22-02	204,813	—
6550313 RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	H89HA00014-23-00	136,593	—
6550612 RW HIV/AIDS TEA 2009 Part A Formula	93.914	H89HA00014-22-02	46,651	—
6550613 RW HIV/AIDS TEA 2009 Part A Formula	93.914	H89HA00014-23-00	120,795	—
6550812 RW HIV/AIDS TEA 2009 Part A Supplemental	93.914	H89HA00014-22-02	1,965,319	1,814,693
6550813 RW HIV/AIDS TEA 2009 Part A Supplemental	93.914	H89HA00014-23-02	666,727	66,727
6550912 RW TMA 2006 Part A Supplemental	93.914	H89HA00014-22-02	67,263	—
6551012 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Admin Agency	93.914	H89HA00014-22-02	388,123	356,179
6551013 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Admin Agency	93.914	H89HA00014-23-00	443,693	417,653
6551112 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Quality Management	93.914	H89HA00014-22-02	16,831	—
6551113 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Quality Management	93.914	H89HA00014-23-00	11,641	—
6551212 RW HIV / AIDS Treatment Extension Act of 2009 MAI Offset	93.914	H89HA00014-22-00	74,970	74,970
Total Direct			12,917,826	10,549,103
Total Program			12,917,826	10,549,103
Indirect:				
890513 The Health Resources and Services Administration and National HIV/ AIDS Strategy	93.914	GMO-130107	596	—
Total Indirect			596	—
Total Program			596	—
Total CFDA 93.914			12,918,422	10,549,103
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program:				
HIV Care Formula Grants:				
Federal:				
Pass Through:				
6560013 DSHS PROGRAM: HIV-RYAN WHITE AA	93.917	2013-041066-009	308,721	—
6560014 DSHS PROGRAM: HIV-RYAN WHITE AA	93.917	2014-001459-00	18,921	—
6560313 DSHS PROGRAM – HIV-RYAN WHITE SD	93.917	2013-041066-009	3,310,387	3,310,387
Total Indirect			3,638,029	3,310,387
Total Program			3,638,029	3,310,387
Total CFDA 93.917			3,638,029	3,310,387
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program:				
HIV Prevention:				
Federal:				
Pass Through:				
870613 VD Epidemiology	93.940	2013-041066-015	382,108	—
870614 VD Epidemiology	93.940	2014-001333-00	32,102	—
874013 Syphilis Elimination Effort Program	93.940	2013-041066-015	103,663	—
874014 Syphilis Elimination Effort Program	93.940	2014-001333-00	8,171	—
874113 HIV Prevention Special Projects	93.940	2013-041066-015	58,284	—
874114 HIV Prevention Special Projects	93.940	2014-001333-00	2,696	—
874213 Expanded HIV Testing Budget	93.940	2013-041066-015	10,896	—
874214 Expanded HIV Testing Budget	93.940	2014-001333-00	(873)	—
Total Indirect			597,047	—
Total Program			597,047	—
Total CFDA 93.940			597,047	—

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U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program:				
Human Immune Virus/Acquired Immune-Deficiency Syndrome Surveillance:				
Federal:				
Pass Through:				
870313 AIDS Surveillance	93.944	2013-041066-017	\$ 274,075	—
870314 AIDS Surveillance	93.944	2014-001393-00	19,933	—
872713 AIDS Surveillance Prenatal	93.944	2013-041066-010	49,869	—
872714 AIDS Surveillance Prenatal	93.944	2014-001331-00	4,634	—
Total Indirect			348,511	—
Total Program			348,511	—
Total CFDA 93.944			348,511	—
U.S. Department of Health and Human Services:				
Department of State Health Services:				
Program:				
Preventive Health Services Sexually Transmitted Disease Control Grants:				
Federal:				
Pass Through:				
870613 VD Epidemiology	93.977	2013-041066-015	850,499	—
870614 VD Epidemiology	93.977	2014-001333-00	71,453	—
874013 Syphilis Elimination Effort Program	93.977	2013-041066-015	230,734	—
874014 Syphilis Elimination Effort Program	93.977	2014-001333-00	18,187	—
871113 HIV Prevention Special Projects	93.977	2013-041066-015	129,730	—
874114 HIV Prevention Special Projects	93.977	2014-001333-00	6,000	—
874213 Expanded HIV Testing Budget	93.977	2013-041066-015	24,253	—
874214 Expanded HIV Testing Budget	93.977	2014-001333-00	(1,942)	—
Total Indirect			1,328,914	—
Total Program			1,328,914	—
Total CFDA 93.977			1,328,914	—
U.S. Department of Homeland Security:				
U.S. Immigration and Customs Enforcement:				
Program:				
High Intensity Drug Trafficking Areas Program:				
Federal:				
Direct:				
540012 DEA – HIDTA	95.001	CO # 2011 1464	49,010	—
Total Direct			49,010	—
Total Program			49,010	—
Total CFDA 95.001			49,010	—
Social Security Administration:				
Social Security Administration:				
Program:				
Social Security Disability Insurance:				
Federal:				
Direct:				
590012 Social Security Fraud Investigation	96.001	SS06-10-60012	182,319	—
590013 Social Security Fraud Investigation	96.001	SS06-10-60012	201,167	—
47750 Social Security Recovery	96.001	N/A	636,000	—
Total Direct			1,019,486	—
Total Program			1,019,486	—
Total CFDA 96.001			1,019,486	—
Total Disability Insurance/SSI Cluster			1,019,486	—
U.S. Department of Homeland Security:				
Governors Division of Emergency Management:				
Program:				
Urban Area Security Initiative:				
Federal:				
Pass Through:				
410712 Urban Areas Security Initiative	97.008	2009-SS-T9-0064	291,545	—
410713 Urban Areas Security Initiative	97.008	2010-SS-T0-0008	71,424	—
Total Indirect			362,969	—
Total Program			362,969	—
Total CFDA 97.008			362,969	—
U.S. Department of Homeland Security:				
Federal Emergency Management Agency:				
Program:				
Pre- Disaster Mitigation Program:				
Federal:				
Pass-Through:				
410913 Pre- Disaster Mitigation Program	97.047	PL-06-TX-2012-032	27,246	—
Total Indirect			27,246	—
Total Program			27,246	—
Total CFDA 97.047			27,246	—

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U.S. Department of Homeland Security:				
Office of Health Affairs:				
Program:				
Homeland Security Biowatch Program:				
Federal:				
Direct:				
880113 Homeland Security (BIO WATCH)	97.091	HSHQVC-12-P-00113	\$ 67,533	—
Total Direct			67,533	—
Total Program			67,533	—
Total CFDA 97.091			67,533	—
Grand Total Federal			<u>91,569,662</u>	<u>14,955,488</u>
State of Texas:				
Attorney General of Texas:				
Program:				
Victim Information and Notification Everyday:				
Direct:				
240014 Victim Information Notification Everyday	N/A	1,445,378	28,410	—
Total Direct			28,410	—
Total Program			28,410	—
Other Victim Assistance				
Direct				
690013 Family Violence Victim Caseworker	N/A	1,332,998	36,774	—
690014 Family Violence Victim Caseworker	N/A	1,442,532	5,409	—
Total Direct			42,183	—
Total Program			42,183	—
Department of State Health Services:				
Program:				
Centers for Disease Control & Prevention:				
Direct:				
872913 Infectious Disease	N/A	2013-041066-018	4,154	—
Total Direct			4,154	—
Total Program			4,154	—
Department of State Health Services:				
Program:				
HIV Care Formula Grant:				
Direct:				
6550113 DSHS – HIV Services (State Services)	N/A	2013-041066-011	1,407,103	1,407,103
Total Direct			1,407,103	1,407,103
Total Program			1,407,103	1,407,103
Department of State Health Services:				
Program:				
Preventive Health and Health Services Block Grant:				
Direct:				
871213 RLSS-Local Public Health System	N/A	2013-041066-013	145,742	—
871214 RLSS-Local Public Health System	N/A	2014-000029-00	4,609	—
Total Direct			150,351	—
Total Program			150,351	—
Department of State Health Services:				
Program:				
Tuberculosis Control:				
Direct:				
870113 TB State African American	N/A	2013-041066-019	900,489	—
870114 TB State African American	N/A	2014-001458-00	77,717	—
Total Direct			978,206	—
Total Program			978,206	—
Department of State Health Services:				
Program:				
African American TB:				
Direct:				
871313 TB State African American Project	N/A	2013-041066-019	29,784	—
871314 TB State African American Project	N/A	2014-0011458-00	4,533	—
Total Direct			34,317	—
Total Program			34,317	—
District Court:				
Program:				
State and Local Narcotics Control Assistance:				
Direct:				
91052 State: Constable 4 Forfeiture Funds	N/A	N/A	488	—
91053 State: Constable 5 Confiscated Funds	N/A	N/A	645	—
91049 Confiscated Funds Pct. 2 – State	N/A	N/A	853	—
Total Direct			1,986	—
Pass Through:				
541 DA Forfeiture – State	N/A	N/A	495,834	—
Total Indirect			495,834	—
Total Program			497,820	—

**DALLAS COUNTY, TEXAS**  
Schedule of Expenditures of Federal and State Awards  
September 30, 2013

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	\$ 6,327	—
Total Direct			<u>6,327</u>	<u>—</u>
Total Program			<u>6,327</u>	<u>—</u>
Office of the Governor, Criminal Justice Division:				
Program:				
Criminal Justice Planning (421) Fund:				
Direct:				
100614 DC Felony Female Offender Program STAR Court	N/A	SF-14-A10-19733-07	7,857	—
100714 Felony DWI Felony DIVERT Court	N/A	SF-14-A10-19689-07	3,955	—
201114 Dallas County DWI Misdemeanor DIVERT COURT	N/A	SF-14-A10-18681-08	7,833	—
701512 CJIS Compliance Project	N/A	SF-12-A10-26033-01	10,698	—
701614 Family Violence Intervention Program	N/A	SF-14-J20-25979-02	5,772	—
701713 Mental Health Court	N/A	SF-13-J20-25672-01	32,965	—
701714 Mental Health Court	N/A	SF-14-J20-25672-02	4,643	—
Total Direct			<u>73,723</u>	<u>—</u>
Total Program			<u>73,723</u>	<u>—</u>
Office of the Governor, Criminal Justice Division:				
Program:				
Drug Court Program:				
Direct:				
101013 Dallas County Veterans Court	N/A	DC-13-A10-24133-03	58,703	—
101014 Dallas County Veterans Court	N/A	DC-14-A10-24133-04	7,412	—
101113 DC Successful Treatment of Addiction Through Collaboration (STAC)Court	N/A	DC-13-A10-24134-03	173,524	—
101114 DC Successful Treatment of Addiction Through Collaboration (STAC)Court	N/A	DC-14-A10-24134-04	9,979	—
260013 Drug Intervention Court	N/A	DC-13-A10-16042-12	189,387	—
260014 Drug Intervention Court	N/A	DC-14-A10-16042-13	9,723	—
Total Direct			<u>448,728</u>	<u>—</u>
Total Program			<u>448,728</u>	<u>—</u>
TAIP (Treatment Alternative to Incarceration Program):				
Dallas Community Supervision and Corrections:				
Program:				
Residential Substance Abuse Treatment for State Prisons:				
Pass Through:				
100413 RSAT Wilmer	N/A	RT-12-A10-14879-14	177,970	—
Total Indirect			<u>177,970</u>	<u>—</u>
Total Program			<u>177,970</u>	<u>—</u>
Task Force on Indigent Defense:				
Program:				
Indigent Defense Grant:				
Direct:				
46645 SB 7 – Indigent Defense Grant	N/A	212-02-057	2,080,572	—
Total Direct			<u>2,080,572</u>	<u>—</u>
Total Program			<u>2,080,572</u>	<u>—</u>
Texas Commission on Environmental Quality:				
Program:				
Local Initiative Project:				
Direct:				
200410 Dallas County Clean Air Emissions Task Force	N/A	582-8-89951	1,234	—
200411 Dallas County Clean Air Emissions Task Force	N/A	582-8-89951	4,609	—
200412 Dallas County Clean Air Emissions Task Force	N/A	2012-1492	6,804	—
200413 Dallas County Clean Air Emissions Task Force	N/A	582-8-89951	96,814	—
94072 Dallas County Clean Air Emissions Task Force	N/A	N/A	230	—
Total Direct			<u>109,691</u>	<u>—</u>
Total Program			<u>109,691</u>	<u>—</u>
Texas Commission on Environmental Quality:				
Program:				
Low Income Repair Assistance, Retrofit, & Accelerated Vehicle Retirement Program:				
Direct:				
200313 LIRAP Retrofit/Accelerated Vehicle Retirement Program	N/A	582-12-20270	1,115,988	1,115,988
Total Direct			<u>1,115,988</u>	<u>1,115,988</u>
Total Program			<u>1,115,988</u>	<u>1,115,988</u>
Texas Department of Criminal Justice				
Program:				
Alternative to Transitional Treatment Center Program:				
Direct:				
37013 DC Community Continuum of Care (4C Program)	N/A	696-CJ-12-13-L032	433,985	—
37014 DC Community Continuum of Care (4C Program)	N/A	696-CJ-14-15-L020	43,682	—
Total Direct			<u>477,667</u>	<u>—</u>
Total Program			<u>477,667</u>	<u>—</u>
Texas Department of Motor Vehicles:				
Program:				
Automobile Theft Prevention Authority:				
Direct:				
560012 North TX Auto Theft Task Force	N/A	SA-T01-10047-12	5,691	—
560013 North TX Auto Theft Task Force	N/A	SA-T01-10047-13	829,237	—
560014 North TX Auto Theft Task Force	N/A	SA-T01-10047-13	118,232	—
Total Direct			<u>953,160</u>	<u>—</u>
Total Program			<u>953,160</u>	<u>—</u>

**DALLAS COUNTY, TEXAS**  
Schedule of Expenditures of Federal and State Awards  
September 30, 2013

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 Education Agency:				
Program:				
Juvenile Justice Alternative Education:				
Direct:				
720113 JJAEP School	NA.000	TJJD-P-13-057	\$ 794,453	—
Total Direct	NA.000	2014-00028-00	<u>794,453</u>	—
Total Program			<u>794,453</u>	—
Texas Juvenile Justice Department:				
Program:				
Juvenile Justice Delinquency Prevention – State:				
Direct:				
710811 State Aid	N/A	TJJD-A-11-057	34,011	—
710813 State Aid	N/A	TJJD-A-13-057	8,058,111	—
710814 State Aid	N/A	TJJD-A-14-057	545,457	—
711613 Special Needs Diversionary Program	N/A	TJJD-M-13-057	220,528	—
711614 Special Needs Diversionary Program	N/A	TJJD-M-14-057	20,080	—
712513 Commitment Reduction Program	N/A	TJJD-C-13-057	2,181,601	—
712514 Commitment Reduction Program	N/A	TJJD-C-14-057	5,480	—
720113 JJAEP School	N/A	TJJD-P-13-057	686,036	—
720114 JJAEP School	N/A	TJJD-P-14-057	75,253	—
Total Direct			<u>11,826,557</u>	—
Total Program			<u>11,826,557</u>	—
State Comptroller:				
Program:				
Minority Business Office:				
Direct:				
200110 Minority Business Office	N/A	2012-1347	100	—
Total Direct			<u>100</u>	—
Total Program			<u>100</u>	—
Department of State Health Services:				
Program:				
HIV Prevention Actives-Health Dept. Based:				
Direct:				
870411 HIV Prevention Plan	N/A	2011-037667-001	5,578	—
Total Direct			<u>5,578</u>	—
Total Program			<u>5,578</u>	—
Texas Parks & Wildlife:				
Program:				
Recreation Grants – Local Park Grants Program:				
Direct:				
55-000015 Trinity River Greenbelt	N/A	94,054	41,949	—
Total Direct		94,054	<u>41,949</u>	—
Total Program			<u>41,949</u>	—
Total N/A State			<u>\$ 21,255,007</u>	<u>2,523,091</u>

## **DALLAS COUNTY, TEXAS**

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

Year ended September 30, 2013

**(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, 2013. 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 \$5,574,707 for the fiscal year ended September 30, 2013. 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, 2013

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

***Financial Statements***

Type of auditors’ report issued:

**Unmodified**

Internal control over financial reporting:

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

***Federal and State Awards***

Internal control over major programs:

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

Type of auditors’ report issued on compliance for major programs

**Unmodified**

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 and UGMS?

\_\_\_\_\_ yes      X   no

<b>CFDA number</b>	<b>Name of federal program or cluster</b>
81.042	Weatherization Assistance for Low-Income Persons
93.914	HIV Emergency Relief Project Grants
14.871	Section 8 – Housing Choice Voucher Program
93.917	HIV Care Formula Grant

<b>CFDA number</b>	<b>Name of state program or cluster</b>
	Juvenile Justice Delinquency Prevention and Alternative Education
	TB State African American
	North Texas Auto Theft Task Force

**DALLAS COUNTY, TEXAS**

Schedule of Findings and Questioned Costs

September 30, 2013

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

Federal	\$2,747,090
State	\$637,650

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.