

Dallas County, Texas

Single Audit Reports for the
Year Ended September 30, 2024

DALLAS COUNTY, TEXAS

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

The Honorable County Judge and Commissioners' Court
Dallas County, Texas

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 (*Government Auditing Standards*), the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the Dallas County, Texas (the County) as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 28, 2025. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component unit, as described in our report on the County's basic 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.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2024-01 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County's Response to Findings

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

Purpose of This Report

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

Deloitte & Touche LLP

March 28, 2025



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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

Honorable County Judge and Commissioners' Court,
Dallas County, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Dallas County, Texas's (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2024. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2024-002. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-002 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the County as of and for the year ended September 30, 2024, and have issued our report thereon dated March 28, 2025 which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is

presented for purposes of additional analysis as required by the Uniform Guidance 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 awards is fairly stated in all material respects in relation to the financial statements as a whole.

Deloitte & Touche LLP

June 25, 2025

REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF STATE AWARDS REQUIRED BY THE BY TEXAS GRANT MANAGEMENT STANDARDS

INDEPENDENT AUDITOR'S REPORT

Honorable County Judge and Commissioners Court,
Dallas County, Texas

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Dallas County, Texas's (the "County") compliance with the types of compliance requirements identified as subject to audit in the Texas Grant Management Standards (TxGMS) that could have a direct and material effect on each of the County's major state programs for the year ended September 30, 2024. The County's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2024.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of TxGMS. Our responsibilities under those standards and TxGMS are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's state programs.

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and TxGMS, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with TxGMS, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a 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 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of TxGMS. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of State Awards Required by TxGMS

We have audited the financial statements of the County as of and for the year ended September 30, 2024 and have issued our report thereon dated March 28, 2025, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of state awards is presented for purposes of additional analysis as required by TxGMS 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 state awards is fairly stated in all material respects in relation to the financial statements as a whole.

Deloitte & Touche LLP

June 25, 2025

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2024

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2024 Expenditures	Amounts Passed through to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE PROGRAMS				
Child Nutrition Cluster				
School Breakfast Program:				
Juvenile Department School Breakfast Program	10.553	01219	\$ 324,179	\$ -
Total School Breakfast program			324,179	-
National School Lunch Program				
Juvenile Department School Lunch/Snack Program	10.555	01219	580,755	-
Total National School Lunch Program			580,755	-
Total Child Nutrition Cluster			904,934	-
Farmers Market and Local Food Promotion Program				
SOC DC Farmers Market Project	10.175	21FMPPTX1025-00	10,429	-
Total Farmers Market and Local Food Promotion Program			10,429	-
Passed through The Texas Department of State Health Services				
Supplemental Nutrition Assistance Program (State Administrative Match)				
Obesity Prevention Program	10.561	HHS000743500003	116,819	8,860
Obesity Prevention Program	10.561	HHS000743500003	5,990	-
Total Supplemental Nutrition Assistance Program (State Administrative Match)			122,809	8,860
Healthy Food Financing Initiative				
Wellness on Wheels	10.872	9D2AC179-564-A	10,045	-
Total Healthy Food Financing Initiative			10,045	-
Urban Agriculture and Innovative Production				
Urban Agriculture and Innovation Production	10.935	NR237442XXXXC007-1	24,837	-
Total Urban Agriculture and Innovation Production			24,837	-
Total U.S. Department of Agriculture Programs			1,073,054	8,860
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT PROGRAMS				
CDBG - Entitlement Grants Cluster				
Community Development Block/Entitlement Grants:				
Community Development Block Grants	14.218	B-13-UC-48-0003	602	602
Community Development Block Grants	14.218	B-15-UC-48-0003	2,743	2,743
Community Development Block Grants	14.218	B-17-UC-48-0003	219,185	219,185
Community Development Block Grants	14.218	B-18-UC-48-0003	427,112	-
Community Development Block Grants	14.218	B-19-UC-48-0003	253,606	253,606
Community Development Block Grants	14.218	B-20-UC-48-0003	130,851	-
Community Development Block Grants	14.218	B-21-UC-48-0003	360,188	309,735
Community Development Block Grants	14.218	B-22-UC-48-0003	1,052,377	466,518
Community Development Block Grants	14.218	B-23-UC-48-0003	1,013,496	248,044
Total Community Development Block/Entitlement Grants			3,460,160	1,500,433
COVID-19 Community Development Block/Entitlement Grants:				
Community Development Block Grants - CARES Act	14.218	B-20-UW-48-0003	378,053	378,053
Total COVID-19 Community Development Block/Entitlement Grants			378,053	378,053
Total CDBG - Entitlement Grants Cluster			3,838,213	1,878,486
Emergency Solutions Grant Program:				
Emergency Solutions Grant	14.231	E-22-UC-48-0003	117,074	117,074
Total Emergency Solutions Grant Program			117,074	117,074

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2024

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2024 Expenditures	Amounts Passed through to Subrecipients
COVID-19 Emergency Solutions Grant Program:				
Emergency Solutions Grant - CARES Act Phase II	14.231	E-20-UW-48-0003	\$ 82,116	\$ 82,116
Emergency Solutions Grant - CARES Act Phase II	14.231	E-20-UW-48-0003	413,519	373,519
Total COVID-19 Emergency Solutions Grant Program			495,635	455,635
Total Emergency Solutions Grant Program			612,709	572,709
HOME Investment Partnerships Program:				
HOME Investment Partnerships Program	14.239	M-16-UC-48-0221	80,372	-
HOME Investment Partnerships Program	14.239	M-19-UC-48-0221	306,435	-
HOME Investment Partnerships Program	14.239	M-20-UC-48-0221	12,890	-
HOME Investment Partnerships Program	14.239	M-21-UC-48-0221	26,001	-
HOME Investment Partnerships Program	14.239	M23UC480221	41,709	-
Total HOME Investment Partnerships Program			467,407	-
Family Self-Sufficiency Program				
ROSS Family Self-Sufficiency Coordinator	14.896	FSS23TX5549-01-00	17,363	-
ROSS Family Self-Sufficiency Coordinator	14.896	FSS23TX5549-01-01	77,438	-
Total Family Self-Sufficiency Program			94,801	-
Housing Voucher Cluster				
Section 8 Housing Choice Vouchers:				
Section 8 Housing Choice Vouchers	14.871	TX559	57,435,784	-
Section 8 Housing Choice Vouchers	14.871	TX559	19,282	-
Veterans Affairs Supportive Housing Vouchers	14.871	TX559	711,498	-
Section 8 Voucher Program Admin Fee 467	14.871	TX559	104,329	-
Section 8 - Homeownership Program 467	14.871	TX559	298,724	-
Section 8 - Homeownership Program 467	14.871	TX559	1,697,662	-
Project Based Vouchers	14.871	TX559	524,029	-
Permanent Supportive Housing	14.871	TX559	334,046	-
Total Section 8 Housing Choice Vouchers			61,125,354	-
Section 8 Mainstream Program:				
Mainstream Program Vouchers	14.879	TX559DV0001	863,834	-
Total Section 8 Mainstream Program			863,834	-
Total Housing Voucher Cluster			61,989,188	-
Passed through the City of Dallas				
Housing Opportunities for Persons With AIDS				
Housing Opportunities for Persons With AIDS	14.241	23-1230	2,403,097	-
Housing Opportunities for Persons With AIDS	14.241	24-1181	43,769	-
Housing Opportunities for Persons with AIDS (HOPWA)	14.241	23-1230	142,140	-
Total Housing Opportunities for Persons With AIDS (City of Dallas)			2,589,006	-
Passed through the Texas Department of State Health Services				
DSHS HOPWA/HIV	14.241	HHS001317100003	282,472	282,472
DSHS HOPWA/HIV	14.241	HHS001317100003	24,107	24,107
DSHS HOPWA/HIV	14.241	HHS001317100003	568,665	-
DSHS HOPWA/HIV	14.241	HHS001317100003	158,933	-
Total DSHS HOPWA/HIV			1,034,177	306,579
Total Housing Opportunities for Persons With AIDS			3,623,183	306,579
Total U.S. Department of Housing and Urban Development Programs			70,625,501	2,757,774
U.S. DEPARTMENT OF JUSTICE PROGRAMS				
Juvenile Justice and Delinquency Prevention Allocation to States				
Internet Crimes Against Children Task Force	16.540	15PJDP-22-GK-04883-MECP	14,506	-
Total Juvenile Justice and Delinquency Prevention Allocation to States			14,506	-

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2024

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2024 Expenditures	Amounts Passed through to Subrecipients
Treatment Court Discretionary Program:				
Adult Drug Court & Veterans Treatment Court Grant	16.585	2020-DC-BX-0105	\$ 220,050	\$ -
Adult Drug Court Discretionary	16.585	15PBJA-22-GG-03950-DGCT*	240,708	-
Total Treatment Court Discretionary Program			460,758	-
State Criminal Alien Assistance Program:				
SCAAP 2009	16.606	2009-1902	842,849	-
Total State Criminal Alien Assistance Program			842,849	-
Second Chance Act Reentry Initiative				
Second Chance Act Pay for Success	16.812	15PBJA-22-GG-01736	211,916	-
Total Second Chance Act Reentry Initiative			211,916	-
Postconviction Testing of DNA Evidence to Exonerate The Innocent				
Postconviction Testing of DNA Evidence	16.820	15PBJA-22-GG-01417-POST	374,036	-
Total Postconviction Testing of DNA Evidence to Exonerate The Innocent			374,036	-
National Sexual Assault Kit Initiative				
National Sexual Assault Kit	16.833	15PBJA-21-GG-04329	1,747,742	-
Total National Sexual Assault Kit Initiative			1,747,742	-
Comprehensive Opioid, Stimulant, and Other Substance Use Program				
Comprehensive Opioid, Stimulant, and Substance Abuse				
Site-based Program (COSSAP)	16.838	2020-AR-BX-0106	264,903	-
Comprehensive Opioid, Stimulant, and Substance				
Use Site-Based Program (COSSUP)	16.838	15BJA-23-GG-02337-COAP	203,379	-
Total Comprehensive Opioid, Stimulant, and Other Substance Use Program			468,282	-
Equitable Sharing Program				
Sheriff Federal Asset Sharing	16.922	N/A	31,944	-
District Attorney - Federal Asset Sharing Funds - DOJ	16.922	N/A	191,829	-
Total Equitable Sharing Program			223,773	-
Passed through the Office of the Governor, Criminal Justice Division:				
Crime Victim Assistance				
Multi - Purpose Advocacy Project	16.575	VA-3884105	822,699	-
Victim Services Project	16.575	VA-2694609	77,420	-
Felony Domestic Violence Court Program-Assessor	16.575	VA-2812510	234,487	-
Felony Domestic Violence Court Program-Assessor	16.575	VA-2812511	18,312	-
The Dallas County Assessment, Stabilization and Advancement				
Program for Trafficked Girls (ASAP)	16.575	VA-4287203	138,400	-
Total Crime Victim Assistance			1,291,318	-
Passed through the Office of the Governor, Criminal Justice Division:				
Violence Against Women Formula Grants:				
Elder Abuse Project	16.588	WF-4106604	51,124	-
Elder Abuse Project	16.588	WF-4106605	22,266	-
Total Violence Against Women Formula Grants			73,390	-
Passed through the Office of the Governor, Criminal Justice Division:				
Residential Substance Abuse Treatment for State Prisoners:				
Juvenile Residential Drug Treatment Center	16.593	RT-2840810	158,183	-
Judge John Creuzot Judicial Treatment Center	16.593	RT-1487925	1,077,843	-
Total Residential Substance Abuse Treatment for State Prisoners			1,236,026	-

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2024

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2024 Expenditures	Amounts Passed through to Subrecipients
Edward Byrne Memorial Justice Assistance Grant Program Passed through the City of Dallas Edward Byrne Memorial Justice Assistance Grant Program: Justice Assistance Grant FY21 Justice Assistance Grant FY22	16.738 16.738	15PBJA-21-GG-01872-JAGX 15PBJA-22-GG-02103-JAGX	\$ 268,227 112,494	\$ - -
Total Passed Through the City of Dallas Edward Byrne Memorial Justice Assistance Program			380,721	-
Passed through the Office of the Governor, Criminal Justice Division: Edward Byrne Memorial Justice Assistance Grant Program: Focused Deterrence Program Manager Pretrial Diversion Assessment Program	16.738 16.738	DJ-4790101 DJ-4751101	51,463 106,572	- -
Total Passed Through the Office of the Governor Edward Byrne Memorial Justice Assistance Program			158,036	-
Total Edward Byrne Memorial Justice Assistance Grant Program			538,757	-
Passed through the Office of the Governor, Criminal Justice Division: Paul Coverdell Forensic Sciences Improvement Grant Program Implementation of Digital Technologies to Improve Case Workflow & Documentation	16.742	15PBJA-21-GG-02880-COVE	192,669	-
Total Paul Coverdell Forensic Sciences Improvement Grant Program			192,669	-
Capital Case Litigation Initiative Upholding the Rule of Law and Preventing Wrongful Convictions Site Based and Training and Technical Assistance	16.746	15PBJA-21-GG-04687	42,586	-
Total Capital Case Litigation Initiative			42,586	-
Total U.S. Department of Justice Programs			7,718,608	-
U.S. DEPARTMENT OF TRANSPORTATION PROGRAMS Passed through Texas Department of Transportation Highway Planning and Construction: Courtesy Patrol Program Medical District Drive Harry Hines	20.205 20.205 20.205	18-22XXIA001 - 2024 0918-45-884 0918-47-298	4,507,535 1,191,360 1,912,159	- - -
Total Highway Planning and Construction			7,611,054	-
Total U.S. Department of Transportation Programs			7,611,054	-
U.S. DEPARTMENT OF TREASURY Equitable Sharing Program District Attorney - Federal Asset Sharing Funds - Treasury Sheriff - Federal Asset Sharing Funds - Treasury	21.016 21.016	N/A N/A	496,498 2,627	- -
Total Equitable Sharing Program			499,125	-
COVID-19 Emergency Rental Assistance (ERA 1) Program and Emergency Rental Assistance (ERA 2) Program Emergency Rental Assistance Program (ERAP)	21.023	2021-0572	2,486,928	-
Total Emergency Rental Assistance Program (ERAP)			2,486,928	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds Coronavirus State and Local Fiscal Recovery Funds Coronavirus State and Local Fiscal Recovery Funds Coronavirus State and Local Fiscal Recovery Funds Coronavirus State and Local Fiscal Recovery Funds Coronavirus State and Local Fiscal Recovery Funds Coronavirus State and Local Fiscal Recovery Funds Coronavirus State and Local Fiscal Recovery Funds	21.027 21.027 21.027 21.027 21.027 21.027 21.027 21.027	2021-0573 2021-0573 2021-0573 2021-0573 2021-0573 2021-0573 2021-0573 2021-0573	1,015,469 63,331 41,029,922 31,404,565 156,220 (23,825) 156,927	- - - - - - -

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DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2024

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2024 Expenditures	Amounts Passed through to Subrecipients
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	\$ 91,437	\$ -
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	9,476,389	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,750,410	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	14,764	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	15,764	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	437,275	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	254,817	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,077	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	5,000	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	18,616	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	12,223	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	69,291	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	943,015	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	683,733	683,733
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	381,293	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	3,541,579	3,541,579
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	45,832	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	388,672	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	6,762,918	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	406,619	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	891,379	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	5,943	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	635,000	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	936,936	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	192	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	5,183	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	410,604	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,127,425	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	314,838	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	409,152	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	3,277	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	3,620,068	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	6,405,246	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	423,041	423,041
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,144,782	1,144,782
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	744,765	744,765
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	258,895	258,895
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	195,416	195,416
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	864,027	864,027
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	573,984	573,984
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	40,519	40,519
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	802,672	802,672
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	445,730	445,730
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	888,771	888,771
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,597,475	1,597,475
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	833,438	833,438
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,244,802	1,244,802
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	602,128	602,128
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,105,830	1,105,830
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	569,679	569,679
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	246,013	246,013
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	472,710	472,710
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,139,540	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	717,102	717,102
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,020,417	1,020,417
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	364,935	364,935
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	3,596,108	3,596,108
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	467,607	467,607
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	406,954	406,954
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,251,785	1,251,785
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	973,764	973,764
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	6,293,948	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	550,127	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	42,062	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	7,346	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	2,781,509	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,000,000	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	124,233	124,233
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	774,827	774,827
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	488,797	488,797
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	923,392	923,392

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SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2024

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2024 Expenditures	Amounts Passed through to Subrecipients
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	\$ 485,486	\$ 485,486
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	385,005	385,005
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,080,303	1,080,303
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	463,631	463,631
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	419,426	419,426
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,301,998	1,301,998
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	845,113	845,113
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	229,525	229,525
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	571,448	571,448
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,075,981	1,075,981
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,244,777	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	268,389	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	3,257,335	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	195,773	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	170,578	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	14,758,518	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	253,771	-
Total Coronavirus State and Local Fiscal Recovery Funds			<u>176,854,763</u>	<u>35,247,826</u>
COVID-19 Local Assistance and Tribal Consistency Fund (LATCF)				
COVID-19 Local Assistance and Tribal Consistency Fund (LATCF)	21.032	2023-0127	65,472	-
Total COVID-19 Local Assistance and Tribal Consistency Fund (LATCF)			<u>65,472</u>	<u>-</u>
Total U.S. Department of Treasury Programs			<u>179,906,288</u>	<u>35,247,826</u>
U.S. DEPARTMENT OF ENERGY PROGRAMS				
Passed through the Texas Department of Housing and Community Affairs				
Weatherization Assistance for Low-Income Persons:				
DOE Weatherization	81.042	56230004078	773,318	-
DOE Weatherization	81.042	56240004267	142,116	-
DOE-BIL Weatherization	81.042	55220004056	1,134,460	-
Total Weatherization Assistance for Low-Income Persons			<u>2,049,894</u>	<u>-</u>
Total U.S. Department of Energy Programs			<u>2,049,894</u>	<u>-</u>
U.S. DEPARTMENT OF EDUCATION PROGRAMS				
Title I, Part A Cluster				
Passed through the Texas Education Agency				
Title I Grants to Local Education Agencies:				
Title I Part A Improving Basic Program	84.010	24610101057950	324,541	-
Title I Part A Improving Basic Program	84.010	25610101057950	16,884	-
Total Passed Through the Texas Education Agency Title I Grants to Local Education Agencies			<u>341,425</u>	<u>-</u>
Passed through the Local Education Agency:				
Title I Grants to Local Education Agencies:				
Title I Part D Subpart 2 Delinquent Programs	84.010	24610103057814	769,850	-
Title I Part D Subpart 2 Delinquent Programs	84.010	25610103057814	74,284	-
Total Passed Through the Local Education Agency Title I Grants to Local Education Agencies			<u>844,134</u>	<u>-</u>
Total Title I Grants to Local Education Agencies:			<u>1,185,559</u>	<u>-</u>
Total Title I, Part A Cluster			<u>1,185,559</u>	<u>-</u>
Special Education Cluster (IDEA)				
Passed through Texas Education Agency				
Special Education Grants to States:				
Individuals with Disabilities Act (IDEA)	84.027	246600010578146600	54,569	-
Individuals with Disabilities Act (IDEA)	84.027	256600010578147000	5,660	-
Total Special Education Grants to States			<u>60,229</u>	<u>-</u>
Total Special Education Cluster (IDEA)			<u>60,229</u>	<u>-</u>

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Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2024 Expenditures	Amounts Passed through to Subrecipients
Career and Technical Education - Basic Grants to States 23-24 Perkins V: Strengthening CTE For 21st Century	84.048	24420006057950	\$ 2,000	\$ -
Total Career and Technical Education - Basic Grants to States			2,000	-
Passed through Region 10 Education Services (ESC10) English Language Acquisition State Grants: Title III Part A LEP	84.365	24671001057950	4,360	-
Total Special Education Grants to States			4,360	-
Passed through Region 10 Education Services (ESC10) Improving Teacher Quality State Grants Title II Part A Teacher and Principal Training and Recruiting	84.367	24694501057950	22,939	-
Total Improving Teacher Quality State Grants			22,939	-
Passed through Region 10 Education Services (ESC10) Student Support and Academic Enrichment Program Title IV, Part A Safe & Drug Free Schools & Communities Title IV, Part A Safe & Drug Free Schools & Communities	84.424 84.424	24680101057950 24680101057950	25,614 162	- -
Total Student Support and Academic Enrichment Program			25,776	-
Passed through Region 10 Education Services (ESC10) COVID-19 Education Stabilization Fund COVID-19 ESSER III- T Class	84.425	21528042057814	214,233	-
Total COVID-19 Education Stabilization Fund			214,233	-
Total U.S. Department of Education Programs			1,515,096	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS Food and Drug Administration Research 2023 Program Standards- NEHA-FDA	93.103	G-BDEV1-202210-03003	7,411	-
Total Food and Drug Administration Research			7,411	-
Injury Prevention and Control Research and State and Community Based Programs Limiting Overdose Through Collaborative Actions Limiting Overdose Through Collaborative Actions	93.136 93.136	1 NH28CE003562-01-00 5 NH28CE003562-02-00	203,691 31,708	175,615 29,796
Total Injury Prevention and Control Research and State and Community Based Programs			235,399	205,411
COVID-19 Minority Health Community Programs Advancing Health Literacy to Enhance Equitable Community Responses to COVID-19 in Dallas County	93.137	1 CPIMP211284-01-0	987,255	157,620
Total COVID-19 Minority Health Community Programs			987,255	157,620
Integrated Viral Hepatitis Surveillance and Prevention Adult Viral Hepatitis Prevention and Control Adult Viral Hepatitis Prevention and Control	93.270 93.270	5NU51PS005161-03-00 5NU51PS005161-04-00	56,997 103,674	- -
Total Integrated Viral Hepatitis Surveillance and Prevention			160,671	-
HIV Emergency Relief Project Grants RW HIV/AIDS TEA 2009 Part A Formula RW HIV/AIDS TEA 2009 Part A Formula RW HIV/AIDS TEA 2009 Part A Formula Quality Management RW HIV/AIDS TEA 2009 Part A Formula Quality Management RW HIV/AIDS Part A Formula Planning Council Supplemental Budget RW HIV/AIDS TEA 2009 Part A Formula Planning Council Administrative Agency RW HIV/AIDS TEA 2009 Part A Formula Planning Council Administrative Agency RW HIV/AIDS Treatment Extension Act of 2009 Part A Supplemental RW HIV/AIDS Treatment Extension Act of 2009 Part A Supplemental RW HIV/AIDS Part A Minority AIDS Initiative Administrative and Service Delivery RW HIV/AIDS Part A Minority AIDS Initiative Administrative and Service Delivery	93.914 93.914 93.914 93.914 93.914 93.914 93.914 93.914 93.914 93.914 93.914 93.914	5 H89HA00014-33-00 5 H89HA00014-34-00 5 H89HA00014-33-00 5 H89HA00014-34-00 6 H89HA00014-33-02 5 H89HA00014-33-00 5 H89HA00014-34-00 6 H89HA00014-33-02 6 H89HA00014-34-01 5 H89HA00014-33-00 5 H89HA00014-34-00	4,740,614 6,613,902 272,537 309,743 87,993 19,731 118,505 2,095,113 2,320,023 848,512 655,893	4,372,618 5,696,152 - - - - - 1,933,382 2,056,411 785,198 569,594

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Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2024 Expenditures	Amounts Passed through to Subrecipients
RW HIV/AIDS Part A Minority AIDS Initiative Quality Management Support	93.914	5 H89HA00014-33-00	\$ 12,889	\$ -
RW HIV/AIDS Part A Minority AIDS Initiative Quality Management Support	93.914	5 H89HA00014-34-00	14,966	-
RW HIV/AIDS Treatment Extension Act of 2009 Part A MAI Carryover Funds	93.914	6 H89HA00014-33-03	12,234	12,234
RW HIV/AIDS Treatment Extension Act of 2009 Part A MAI Carryover Funds	93.914	6 H89HA00014-34-03	9,729	9,729
RW HIV/AIDS Treatment Extension Act of 2009 Part A Formula Carryover Funds	93.914	6 H89HA00014-33-03	394,717	394,717
RW HIV/AIDS Treatment Extension Act of 2009 Part A Formula Carryover Funds	93.914	6 H89HA00014-34-03	153,972	153,972
RW HIV/AIDS Part A Supplemental Carryover	93.914	6 H89HA00014-33-02	201,459	201,459
Total HIV Emergency Relief Project Grants			18,882,532	16,185,466
HIV Emergency Relief Project Grants RW Supplement				
Ending the HIV Epidemic: A Plan for America Ryan White HIV/AIDS Program Part A and B	93.686	6 UT8HA33930-04-01	1,532,405	1,390,288
Ending the HIV Epidemic: A Plan for America Ryan White HIV/AIDS Program Part A and B	93.686	5 UT8HA33930-05-00	1,251,011	620,986
Total HIV Emergency Relief Project Grants RW Supplement			2,783,416	2,011,274
COVID-19 CDC Partner Crisis Response NOFO				
National Initiative to Address COVID-19 Health Disparities STRATEGY 2	93.391	1 NH75OT000081-01-00	1,703,611	-
National Initiative to Address COVID-19 Health Disparities STRATEGY 1	93.391	1 NH75OT000081-01-00	1,406,979	-
National Initiative to Address COVID-19 Health Disparities STRATEGY 3	93.391	1 NH75OT000081-01	3,491	-
National Initiative to Address COVID-19 Health Disparities STRATEGY 1	93.391	1 NH75OT000081-01-00	423,016	177,540
Total COVID-19 CDC Partner Crisis Response NOFO			3,537,097	177,540
Passed through the National Assn of County and City Health Officials Medical Reserve Corps Small Grant Program N Assoc. of CO./City Health Officials Medical Reserve Corp	93.008	MRC 24-0154	3,344	-
Total Medical Reserve Corps Small Grant Program			3,344	-
Passed through the Texas Department of State Health Services: N Assoc. of CO./City Health Officials Medical Reserve Corp	93.008	HHS001409300008	4,325	-
Total Medical Reserve Corps Small Grant Program			4,325	-
Total Medical Reserve Corps Small Grant Program			7,669	-
Aging Cluster				
Passed through the Dallas Area Agency on Aging: Special Programs for Aging Title III Part B Grants for Supportive Services and Senior Centers:				
Nutrition 2023	93.044	2022-1006	(42,714)	-
Nutrition 2024	93.044	2022-1006	480,828	-
Nutrition Transportation 2023	93.044	2022-1006	58,911	-
Nutrition Transportation 2024	93.044	2023-1199	265,940	-
Total Special Programs for Aging Title III Part B Grants for Supportive Services			762,965	-
Passed through the Dallas Area Agency on Aging: Special Programs for Aging Title III Part C Nutrition Services:				
Congregate Meals	93.045	2022-1006	173,077	53,571
Congregate Meals	93.045	2023-1199	1,623,334	586,006
Total Special Programs for Aging Title III Part B Grants for Supportive Services			1,796,411	639,577
Total Aging Cluster			2,559,376	639,577
Passed through the Texas Department of State Health Services: Public Health Emergency Preparedness				
CPS-Laboratory Response Network-PHEP	93.069	HHS001311400001	171,062	-
CPS-Laboratory Response Network-PHEP	93.069	HHS001439000001	56,843	-
Public Health Emergency Preparedness (PHEP)	93.069	HHS001311200006	1,060,362	-
Public Health Emergency Preparedness (PHEP)	93.069	HHS001439500006	412,067	-
CPS-Laboratory Response Network	93.069	HHS001311300003	320,165	-
CPS-Laboratory Response Network	93.069	HHS001439300002	89,393	-
Total Public Health Emergency Preparedness			2,109,892	-

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Passed through the Texas Department of State Health Services: Environmental Public Health and Emergency Response CPS-Laboratory Response Network-PHEP	93.070	HHS000722400001-A	\$ 90,720	\$ -
Total Environmental Public Health and Emergency Response			90,720	-
Medicare Enrollment Assistance Program OASP BEC (Benefits Enrollment Assistance Center)	93.071	2024-0132	17,473	-
Total Medicare Enrollment Assistance Program			17,473	-
Passed through the Texas Department of State Health Services: Project Grants and Cooperative Agreements for Tuberculosis Control Program Tuberculosis Tuberculosis	93.116 93.116	HHS001096400012A HHS001437400016A	655,141 39,584	- -
Total Project Grants and Cooperative Agreements for Tuberculosis Control Program			694,725	-
Passed through the Texas Department of State Health Services: HIV/Substance Abuse and Mental Health Services: Projects of Regional and National Significance Enhancing Residential Treatment to Benefit Women in Community	93.243	1H79TI086386-01	383,173	-
Total HIV/Substance Abuse and Mental Health Services: Projects of Regional and National Significance			383,173	-
Passed through the Texas Department of State Health Services: Immunization Cooperative Agreements Immunization Registry Immunization Registry	93.268 93.268	HHS001331300019 HHS001437400016A	697,195 53,870	- -
Total Immunization Cooperative Agreements			751,065	-
COVID-19 Immunization Cooperative Agreements COVID-19 Vaccination Capacity COVID-19 Vaccination Capacity	93.268 93.268	HHS001019500014 HHS001019500014	1,990,339 4,704,570	- -
Total COVID-19 Immunization Cooperative Agreements			6,694,909	-
Total Immunization Cooperative Grants			7,445,974	-
Protecting and Improving Health Globally NACCHO Improving the Health of Young Children	93.318	2024-032004	65,453	-
Total Protecting and Improving Health Globally			65,453	-
Passed through the Texas Department of State Health Services: Epidemiology and Laboratory Capacity for Infectious Disease Laboratory Response Network (LRN) Expansion Epidemiology (Epi) Expansion	93.323 93.323	HHS000812700016 HHS000812700016	274,720 1,274,137	- -
Total Epidemiology and Laboratory Capacity for Infectious Disease			1,548,857	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease IDCU/COVID-19 Laboratory Response Network	93.323	HHS000812700016	122,413	-
Total COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease			122,413	-
Total Epidemiology and Laboratory Capacity for Infectious Disease			1,671,270	-
Passed through the Texas Department of State Health Services: Public Health Crisis Response Awards CPS/PH Workforce Dallas County Public Health Emergency/Crisis Response	93.354 93.354	HHS001074900001 1 NU90TP922206-01-00	702,018 692,135	- 52,049
Total Public Health Crisis Response Awards			1,394,153	52,049

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SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2024

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2024 Expenditures	Amounts Passed through to Subrecipients
Passed through the Council of State & Territorial Epidemiologists Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health COVID-19 Respiratory Deaths	93.421	5NU38OT00297	\$ 170,375	\$ -
Total Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health			170,375	-
COVID-19 ACL National Institute on Disability, Independent Living, and Rehabilitation Research COVID-19 and Influenza Uptake Initiative	94.433	90HDR0008-01-00	97,796	-
Total COVID-19 and Influenza Uptake Initiative			97,796	-
Passed through the US Committee for Refugees and Immigrants Refugee and Entrant Assistance-State Administered Programs USCRI Refugee	93.566	2023-DALTX-07	(79,834)	-
USCRI Refugee	93.566	2024-DALTX-08	2,002,636	-
Total Refugee and Entrant Assistance-State Administered Programs			1,922,802	-
Passed through the Texas Department of Housing and Community Affairs: Low-Income Home Energy Assistance: CEAP	93.568	58230003831	225,197	-
CEAP	93.568	58240004021	13,271,100	-
CEAP	93.568	58930003984	3,298,961	-
CEAP	93.568	58940004169	636,127	-
LIHEAP Weatherization	93.568	81230003879	855,593	-
LIHEAP Weatherization	93.568	81240004104	794,438	-
Total Low-Income Home Energy Assistance:			19,081,416	-
Passed through the Texas Department of Housing and Community Affairs: Low Income Household Water Assistance Program Low Income Household Water Assistance Program (LIHWAP)	93.499	34210003679	220,818	-
Low Income Household Water Assistance Program Total			220,818	-
Passed through the Texas Department of State Health Services: Preventive Health and Health Services Block Grant RLSS-Local Public Health System	93.991	HHS001324900017	92,836	-
RLSS-Local Public Health System	93.991	HHS001324900017	3,087	-
Total Preventive Health and Health Services Block Grant			95,923	-
Medicaid Cluster Passed through the Texas Health and Human Services Commission: Medical Assistance Program Medicaid Administrative Claiming	93.778	HHS000537900137-A	444,481	-
Medicaid Administrative Claiming	93.778	HHS000537900137-A	435,262	-
Total Medical Assistance Program			879,743	-
Total Medicaid Cluster			879,743	-
Passed through the Texas Department of State Health Services: HIV Care Formula Grants: DSHS PROGRAM: HIV-RYAN WHITE AA	93.917	HHS001122200003	476,163	-
DSHS PROGRAM: HIV-RYAN WHITE AA	93.917	HHS001122200003	254,682	-
DSHS PROGRAM: HIV-RYAN WHITE SD	93.917	537-17-0159-00001	(183,749)	-
DSHS PROGRAM: HIV-RYAN WHITE SD	93.917	HHS001122200003	994,558	994,558
DSHS PROGRAM: HIV-RYAN WHITE SD	93.917	HHS001122200003	921,752	921,752
Total HIV Care Formula Grants			2,463,406	1,916,310
Total HIV Care Formula Grants			2,463,406	1,916,310
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease RW Part C 2024	93.918	1 P06HA49833-01-00	129,510	-
Total Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease			129,510	-

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2024

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2024 Expenditures	Amounts Passed through to Subrecipients
Healthy Start Initiative				
Healthy Start Initiative - Eliminating Racial/Ethnic Disparities	93.926	1 H49MC52997-01-00	\$ 105	\$ -
Total Healthy Start Initiative			105	-
Passed through the Texas Department of State Health Services:				
HIV Prevention:				
HIV Prevention Activities Health Department Based	93.940	HHS000897700003	1,574,373	693,602
HIV Prevention Activities Health Department Based	93.940	HHS000897700003B	192,339	8,112
HIV Prevention Activities Health Department Based	93.940	HHS000897700003	7,291	-
Total HIV Prevention			1,774,003	701,714
Passed through the Texas Department of State Health Services:				
Human Immune Virus/Acquired Immune-Deficiency Syndrome Surveillance:				
AIDS Surveillance	93.944	HHS000284500003	158,040	-
AIDS Surveillance	93.944	HHS000284500003	430,850	-
Total Human Immune Virus/Acquired Immune-Deficiency Syndrome Surveillance			588,890	-
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health				
Strengthening Public Health Infrastructure, Workforce and Data Systems-Strategy A1	93.967	1 NE11OE000012-01	1,655,020	-
Strengthening Public Health Infrastructure, Workforce and Data Systems-Strategy A2	93.967	1 NE11OE000012-01	137,282	-
Strengthening Public Health Infrastructure, Workforce and Data Systems-Strategy A2	93.967	1 NE11OE000012-01	1,329,348	31,440
Public Health Infrastructure, Workforce, and Data Systems	93.967	HHS00148330002	89,222	-
Total Strengthen Public Health			3,210,872	31,440
Passed through the Texas Department of State Health Services:				
Sexually Transmitted Diseases Prevention and Control Grants:				
VD Epidemiology	93.977	HHS001315900003	1,656,162	-
VD Epidemiology	93.977	HHS001315900003	133,847	-
HIV Prevention Special Projects	93.977	HHS001315900003	90,543	-
VD Labs	93.977	HHS001315900003	846,926	-
VD Labs	93.977	HHS001315900003	19,346	-
STD/HIV-DIS	93.977	HHS001120300008	139,955	-
STD/HIV-DIS	93.977	HHS001120300008-04	395,989	-
Total Sexually Transmitted Diseases Prevention and Control Grants:			3,282,768	-
Total U.S. Department of Health and Human Services Programs			76,952,086	22,078,401
EXECUTIVE OFFICE OF THE PRESIDENT DIRECT PROGRAMS				
High Intensity Drug Trafficking Areas Program:				
DEA- HIDTA	95.001	TX 0057000-24	37,183	-
Total High Intensity Drug Trafficking Areas Program			37,183	-
Total Executive Office of the President Programs			37,183	-
SOCIAL SECURITY ADMINISTRATION PROGRAMS				
Disability Insurance/SSI Cluster				
Social Security Disability Insurance:				
Social Security Recovery	96.001	N/A	266,400	-
Total Social Security Recovery Program			266,400	-
Total Disability Insurance/SSI Cluster			266,400	-
Total Social Security Administration Programs			266,400	-
DEPARTMENT OF HOMELAND SECURITY PROGRAMS				
Homeland Security Bio watch Program:				
Homeland Security (BIO WATCH)	97.091	70RWMD22P00000012	22,127	-
Homeland Security (BIO WATCH)	97.091	70RWMD23P00000006	99,601	-
Total Homeland Security Bio watch Program:			121,728	-

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2024

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2024 Expenditures	Amounts Passed through to Subrecipients
Passed through TDEM: COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) FEMA COVID Testing	97.036	2020-1244	\$ 6,122,198	\$ 103,133
Total COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)			6,122,198	103,133
Passed through the Office of the Governor, Criminal Justice Division: Urban Areas Security Initiative 2023 UASI- DALLAS COUNTY- EOC Enhancement	97.067	HS-4898801	145,713	-
Total Homeland Security Grant Program			145,713	-
Total Department of Homeland Security Programs			6,389,639	103,133
TOTAL FEDERAL EXPENDITURES			\$ 354,144,803	\$ 60,195,994
				(Concluded)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2024

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2024 Expenditures	Amounts Passed through to Subrecipients
ATTORNEY GENERAL OF TEXAS:				
Victim Information and Notification Everyday:				
Victim Information Notification Everyday	N/A	C-01059	\$ 124,178	\$ -
Total Victim Information and Notification Everyday			124,178	-
Total Attorney General of Texas			124,178	-
TEXAS DEPARTMENT OF STATE HEALTH SERVICES:				
Centers for Disease Control & Prevention:				
Laboratory Response Network [LRN] Influenza Surveillance and				
Epidemiology Grant Program	N/A	HHS001323100005	4,463	-
Infectious Disease Control Unit/Foodborne	N/A	HHS001315700016	143,351	-
Infectious Disease Control Unit/Foodborne	N/A	HHS001315700016	10,382	-
Total Centers for Disease Control & Prevention			158,196	-
HIV State Services				
DSHS- HIV Services (State Services)	N/A	HHS001317000003	2,663,065	2,663,065
DSHS- HIV Services (State Services)	N/A	HHS001317000003	163,826	163,826
Total HIV Services (State Services) Grant			2,826,891	2,826,891
HIV Ryan White Part B/State Rebate				
DSHS PROGRAM- HIV-RYAN WHITE (Rebate)	N/A	HHS001122200003	129,547	94,290
Total HIV Ryan White Part B/State Rebate			129,547	94,290
Preventive Health and Health Services Block Grant funded solely with PPHF				
RLSS-Local Public Health System	N/A	HHS001324900017	66,951	-
RLSS-Local Public Health System	N/A	HHS001324900017	2,226	-
Total Preventive Health and Health Services Block Grant funded solely with PPHF			69,177	-
Tuberculosis Control:				
TB State African American	N/A	HHS001182700001	1,439,529	-
TB Prevention and Control	N/A	HHS001437400016	101,843	-
Homeless Shelter Project	N/A	HHS001182700001	9,501	-
Total Tuberculosis Control			1,550,873	-
Immunization Grants:				
Immunization Registry	N/A	HHS001331300019	869,887	-
Immunization Registry	N/A	HHS001331300019	67,213	-
Total Immunization Grants			937,100	-
African American TB:				
Homeless Shelter Project	N/A	HHS001182700001	116,606	-
Total African American TB			116,606	-

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2024

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2024 Expenditures	Amounts Passed through to Subrecipients
State and Local Narcotics Control Assistance:				
Sheriff - Narcotics Seizure/Forfeiture	N/A	N/A	\$ 26,543	\$ -
DA Forfeiture - State	N/A	N/A	212,884	-
Total State and Local Narcotics Control Assistance			239,427	-
Total Department of State Health Services			6,027,817	2,921,181
OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION:				
State Criminal Justice Planning (421) Fund:				
DC Felony Female Offender Program STAR Court	N/A	SF-1973317	132,627	-
DC Felony Female Offender Program STAR Court	N/A	SF-1973318	8,566	-
Total DC Felony Female Offender Program STAR Court			141,193	-
Girls Who Code In The Juvenile Justice System	N/A	SF-4785501	62,970	-
Total Girls Who Code In The Juvenile Justice System			62,970	-
Total State Criminal Justice Planning (421) Fund:			204,163	-
Specialty Courts Program:				
Felony DWI Felony DIVERT Court	N/A	DC-1968917	73,945	-
Felony DWI Felony DIVERT Court	N/A	DC- 1968918	3,956	-
Total Felony DWI Felony DIVERT Court			77,901	-
Dallas County Veterans Court	N/A	DC-2413314	60,890	-
Dallas County Veterans Court	N/A	DC-2413315	5,492	-
Total Dallas County Veterans Court			66,382	-
Dallas County STAC Court	N/A	DC-4483402	242,344	-
Dallas County STAC Court	N/A	DC-4483403	18,300	-
Total Dallas County STAC Court			260,644	-
Achieving True Liberty and Success (ATLAS) Court Treatment	N/A	DC-4809601	82,569	-
Total Achieving True Liberty and Success (ATLAS) Court Treatment			82,569	-
Dallas County DWI Misdemeanor DIVERT COURT	N/A	DC-3842405	98,240	-
Dallas County DWI Misdemeanor DIVERT COURT	N/A	DC-3842406	6,484	-
Total Dallas County DWI Misdemeanor DIVERT COURT			104,724	-
Drug Intervention Court	N/A	DC-4841401	224,223	-
Drug Intervention Court	N/A	DC-4841402	15,780	-
Total Drug Intervention Court			240,003	-
Mental Health Diversion Court	N/A	DC-1804619	34,142	-
Mental Health Diversion Court	N/A	DC-1804620	2,095	-
Total Mental Health Diversion Court			36,237	-
AIM Adult Drug Court for Youthful Offenders	N/A	DC-4450202	166,647	-
AIM Adult Drug Court for Youthful Offenders	N/A	DC-4450203	6,042	-
Total AIM Adult Drug Court for Youthful Offenders			172,689	-
Mental Health Court	N/A	DC-2567212	64,956	-
Mental Health Court	N/A	DC-2567213	7,805	-
Total Mental Health Court			72,761	-
Total Specialty Courts Program:			1,113,910	-

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2024

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2024 Expenditures	Amounts Passed through to Subrecipients
Office of the Governor, Criminal Justice Division: BG-Rifle-Resistant Body Armor Grant Program (BAGP)	N/A	BG-4846701	\$ 41,985	\$ -
Total BG-Rifle-Resistant Body Armor Grant Program (BAGP)			41,985	-
Total Office of The Governor, Criminal Justice Division			1,360,058	-
OFFICE OF THE GOVERNOR, HOMELAND SECURITY GRANTS DIVISION Border Prosecution Unit Border Prosecution Unit - TAG	N/A	TA-3409805	527,555	-
Total Border Prosecution Unit			527,555	-
Texas Anti-Gang (TAG) Program North Texas Anti-Gang Center	N/A	TA-2848909	471,332	-
Total Texas Anti-Gang (TAG) Program			471,332	-
Total Office of the Governor, Homeland Security Grants Division			998,887	-
TASK FORCE ON INDIGENT DEFENSE: Indigent Defense Grant: SB 7 - Indigent Defense Grant	N/A	212-02-D57	1,261,556	-
Mental Health Public Defender Improvement Grant	N/A	MH-24-003	58,367	-
Additional Staff for Public Defender Misdemeanor Division	N/A	PB-22-057	1,426,812	-
Mental Health Public Defender Improvement Grant	N/A	MH-24-008	85,545	-
Total Indigent Defense Grant			2,832,280	-
Total Task Force on Indigent Defense			2,832,280	-
TEXAS DEPARTMENT OF MOTOR VEHICLES: Automobile Theft Prevention Authority: North TX Auto Theft Task Force	N/A	608-24-0570000	997,790	-
Auto Theft Program Income	N/A	608-23-0570000	8,708	-
Total Automobile Theft Prevention Authority			1,006,498	-
Total Texas Department of Motor Vehicles			1,006,498	-
TEXAS VETERANS COMMISSION: Dallas County Community Supervision and Corrections Department Veterans Treatment Court	N/A	R-2022-20440	243,333	-
Veterans Treatment Court	N/A	VTC24-V-026	43,940	-
Total Veterans Treatment Court grant			287,273	-
Total Texas Veterans Commission			287,273	-
TEXAS GENERAL LAND OFFICE Local Hazard Mitigation Plan Program	N/A	22-130-054-E474	71,240	-
Total Local Hazard Mitigation Plan Program			71,240	-
Total Texas General Land Office			71,240	-
MENTAL ILLNESS & BEHAVIORAL HEALTH - NTBHA Mental Illness & Behavioral Health - NTBHA	N/A	FY2024 SB292	541,838	-
Total Mental Illness & Behavioral Health - NTBHA			541,838	-
TEXAS JUVENILE JUSTICE DEPARTMENT: Juvenile Justice Delinquency Prevention - State Aid: State Aid - Basic Probation Services	N/A	TJJD-A-24-057	11,651,470	-
State Aid - Basic Probation Services	N/A	TJJD-A-25-057	818,671	-
Special Needs Diversionary Program	N/A	TJJD-M-24-057	202,722	-
Special Needs Diversionary Program	N/A	TJJD-M-25-057	31,648	-
Grant R - Regionalization	N/A	TJJD-R-24-057	124,819	-

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2024

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2024 Expenditures	Amounts Passed through to Subrecipients
DSA-Community Project Discretionary State Aid	N/A	TJJD-DSA-24-057	\$ 77,841	\$ -
2024 SALARY ADJUSTMENT GRANT	N/A	TJJD-SAG-24-057	1,738,159	-
JJAEP School	N/A	TJJD-P-24-057	556,850	-
JJAEP School	N/A	TJJD-P-25-057	83,850	-
Total Juvenile Justice Delinquency Prevention - State			15,286,030	-
Total Texas Juvenile Justice Department			15,286,030	-
TEXAS EDUCATION AGENCY Public Charter School	N/A	23039601057814	50,263	-
Total Texas Education Agency			50,263	-
TOTAL STATE EXPENDITURES			<u>\$ 28,586,362</u>	<u>\$ 2,921,181</u>
TOTAL FEDERAL AND STATE EXPENDITURES			<u>\$ 382,731,165</u>	<u>\$ 63,117,175</u>

(Concluded)

DALLAS COUNTY, TEXAS

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS YEAR ENDED SEPTEMBER 30, 2024

1. GENERAL

The accompanying schedules of expenditures of federal and state awards “the Schedules” present 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, 2024. The County’s reporting entity is defined in Note 1.A to the County’s basic financial statements.

2. INDIRECT COST RATE

The County has not elected to use the 10% de minimis indirect cost rate for federal awards.

3. BASIS OF ACCOUNTING

The Schedules were prepared using the modified accrual basis of accounting. Federal and state award revenues/expenses are reported as intergovernmental revenues and expenses in the General Fund and the Special Revenue funds in the County’s basic financial statements.

4. IMMUNIZATION VACCINES

Dallas County is a vaccine provider, not a subrecipient, for the State of Texas Health Department Childhood Immunization Grant. The value of vaccines received from the State was \$3,875,433 for the fiscal year ended September 30, 2024.

5. STATE GRANTS

Grants with “N/A” under Assistance Listing Number represents state grants received from the State of Texas which are not federally funded.

6. COVID-19 DISASTER GRANTS

As the Health Authority, Dallas County applied for reimbursement of COVID-19 related expenditures on behalf of certain cities located in the county; of the total mutual aid expenses reflected in the Schedules, a portion of the costs have been reimbursed to the cities.

* * * * *

DALLAS COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2024

SECTION I—SUMMARY OF AUDITOR’S RESULTS

Financial Statements

- Type of auditor’s report issued on whether financial statements were prepared in accordance with GAAP: Unmodified
- Internal control over financial reporting:
 - Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? X yes _____ none reported
 - Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

- Internal control over major programs:
 - Material weakness(es) identified? _____ yes X no
 - Significant deficiency(ies) identified? X yes _____ none reported
- Type of auditor’s report issued on compliance for major programs: Unmodified
 - Any audit findings disclosed that are required to be reported in accordance with 2CFR200.516 (1)? X yes _____ no
- Identification of major federal programs:
 - 14.871/879 Housing Voucher Cluster
 - 21.027 Coronavirus State and Local Fiscal Recovery Funds
 - 81.042 Weatherization Assistance for Low-Income Persons
 - 93.268 Immunization Cooperative Agreement
 - 93.391 COVID-19 CDC Partner Crisis Response
 - 93.917 HIV Care Formula Grants
 - 93.967 Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health
 - 93.977 Sexually Transmitted Diseases Prevention and Control Grants
- Dollar threshold used to distinguish between type A and type B programs: \$ 3,000,000
 - Auditee qualified as low-risk auditee? _____ yes X no

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 weakness(es)? _____ yes X none reported
- Type of auditor’s report issued on compliance for major programs: Unmodified
 - Any audit findings disclosed that are required to be reported in accordance with TxGMS? _____ yes X no
- Identification of major state programs:
 - HIV State Services
 - Indigent Defense
 - Immunization Grants
 - Border Prosecution Unit
 - Juvenile Justice Delinquency Prevention - State Aid
 - HIV Ryan White Part B/State Rebate
- Dollar threshold used to distinguish between type A and type B programs: \$857,591.

SECTION II—FINANCIAL STATEMENTS FINDINGS

Finding 2024-001: Significant Deficiency in Internal Control over financial reporting—Reconciliation of Grant Activity to the General Ledger

Criteria—Reconciliations between subledgers/systems that track financial data should be reconciled to the general ledger on a periodic basis to ensure the accuracy and completeness of the County’s financial records.

Condition—Management did not perform a reconciliation of the Major Grants fund revenue and related accounts between the general ledger and the Project Portfolio Management subledger (“subledger”), which tracks grants at a granular project level.

Cause—Management tracks grants on an individual project basis for overall grant management purposes. However, during the year-end financial reporting process, there is no control to ensure that overall grant activity tracked within the subledger is reconciled to activity in the general ledger.

Effect—Failure to reconcile the subledger to the general ledger could lead to misstatement of financial statements or undetected errors.

Recommendation—Management should ensure that a reconciliation between the subledger and general ledger is performed on a quarterly or annual basis. Further, establish a review mechanism to ensure timely and accurate reconciliations are performed.

Views of Responsible Officials—See Corrective Action Plan

SECTION III—AWARD FINDINGS AND QUESTIONED COSTS

Finding 2024-002: Reporting—Significant Deficiency in Controls over Compliance and Noncompliance

ALN # 14.871 & 14.879—Housing Voucher Cluster—Contract # TX559—Section 8 Housing Choice Vouchers (“HCV Program”)

Criteria—HUD-50058 forms must be submitted no later than 60 calendar days from the effective date of any action recorded on line 2b of the form HUD-50058, according to the guidance outlined in PIH 2011-65.

Condition/Context—The HCV Program personnel complete physical and electronic HUD-50058 forms whenever reportable actions are undertaken by the Public Housing Authority (PHA). Out of a sample of 40 HUD-50058 forms, 40 hard-copy HUD-50058 forms were reviewed and approved by management, the corresponding electronic forms were not subjected to a secondary review to ensure that the coding matched the form. Of the 40 forms reviewed, one was not accepted within the prescribed reporting window. The electronic submission was ultimately rejected by the grantor for incorrect action coding. After this initial rejection, within the 60-calendar day window, the form was resubmitted electronically by Dallas County Health and Human Services (DCHHS), again without secondary review to ensure that the coding matched the hard-copy form. The form was rejected once more. Subsequently, another corrected HUD-50058 form was submitted electronically after the 60-calendar day due date and was finally accepted by the grantor.

Cause— The HCV program did not have a control in place to compare all electronic HUD-50058 forms against the original related hard-copy form.

Effect—Failure to perform proper review of electronic HUD-50058 forms could result in incorrect and untimely reporting to the grantor.

Questioned Cost—None.

Recommendations—HCV Program management should review all electronic HUD-50058 forms prior to the submission to HUD to ensure the HUD-50058 electronic forms match the hard-copy forms completed by case managers.

View of Responsible Officials—See Corrective Action Plan.

New/Repeat Finding—New Finding



DALLAS COUNTY
TIMOTHY J HICKS, CPA
COUNTY AUDITOR

Corrective Action Plan for Finding 2024-001: Significant Deficiency in Internal Control over financial reporting- Reconciliation of Grant Activity to the General ledger

Responsible Party - Auditors' Office (Financial & Grants Audit Team)

Corrective Action Plan

On a quarterly basis, Financial Audit section will provide data from the Oracle Financial Consolidation and Close system showing total revenues organized by natural account to the Grants section.

Additionally, Grants Audit section will devise review control mechanisms and quarterly closing procedures to ensure that revenue is reconciled between the subledger and general ledger. The following steps will be performed by Grants Audit:

1. Run GL Reports from Oracle Fusion & Oracle E-Business suite
2. Agree all posted revenues to either a billing event/AR or CWR deposits.

This is an ongoing process; the reconciliation will be performed for the year ended 09/30/2025 and quarterly thereafter.



DCHHS

Dallas County Health and Human Services

Healthy People Healthy Communities
Health and Social Equity



PHILIP HUANG, MD, MPH
Director/Health Authority

Corrective Action Plan (CAP)

Date: June 23, 2025

From: Dallas County Health & Human Services (DCHHS)

Subject: Response and CAP to Finding 2024-002: Reporting – Significant Deficiency in Controls over Compliance and Noncompliance - ALN # 14.871 & 14.879 – Housing Voucher Cluster – Contract # TX559 – Section 8 Housing Choice Vouchers (“HCV Program”).

Responsible Party - Thomas Lewis, Assistant Director of Housing Services
- Ganesh Shivaramaiyer, Deputy Director of Finance and Operations

Implementation Date: July 01, 2025

Cause - *The HCV Program did not have controls in place to compare all electronic HUD-50058 forms against the original related hard copy form.*

DCHHS Response: The hard copy HUD Form 50058 included in each file is a printed version of the corresponding electronic submission sent to HUD. Program Monitors review this same form during their file assessments.

Current Practice – HUD Form 50058 Submission Process: To support timely compliance with HUD reporting requirements, the Dallas County Housing Authority (DCHA) Housing Choice Voucher Program (HCVP) follows a structured and efficient process for the submission of HUD Form 50058 Family Reports. Case Managers complete the transaction upon verification of all required documentation in the client file. At this point, the Data Analyst gathers the batch file and submits the HUD Form 50058 Family Reports electronically. The Data Analyst generates error reports and forwards the report to the Case Manager Supervisor. The Supervisor assigns the error report along with a designated correction and return deadline to the appropriate Case Manager. This structured workflow ensures timely submission and resubmission of any current or rejected reports. The current model balances timeliness and quality control, aligning with HUD’s programmatic and compliance expectations.

Proposed Process - HUD Error Reports or Rejections: To improve the efficiency of resolving rejected or erroneous HUD Form 50058 submissions, DCHHS will implement an additional layer of oversight. Program Monitors will now have access to the "History" section within the Housing software HAPPY, to verify the submission dates of HUD Form 50058 Family Reports. This process serves as a checks-and-balances system, ensuring alignment between the submission date and the effective date, and provides a secondary review to confirm that the appropriate transaction code is submitted within HUD’s 60-day window from the effective date noted on the form.



DALLAS COUNTY
TIMOTHY J HICKS, CPA
COUNTY AUDITOR

STATUS OF PRIOR YEAR FINDINGS (AS PREPARED BY COUNTY MANAGEMENT)
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Finding 2023-001: Material Weakness in Internal Control over financial reporting - Recognition of Unavailable Grant Revenue.

Recommendations – Management should enhance closing procedures to devise a control to review cash received subsequent to year-end related to outstanding accounts receivable to determine if a deferred inflow should be recorded for unavailable revenue.

Status : Implemented



DALLAS COUNTY
TIMOTHY J HICKS, CPA
COUNTY AUDITOR

STATUS OF PRIOR YEAR FINDINGS (AS PREPARED BY COUNTY MANAGEMENT)
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Finding 2023-002: Equipment & Real Property Management – Significant Deficiency in Controls over Compliance and Noncompliance and the associated Corrective Action Plan for the same

Recommendations – Management should perform a complete inventory of all equipment maintained by the grant program.

Status

- a. Corrected: For documentation of Annual Property Certification corrections. Financial Audit sent an email to the department requesting that an inventory list is directly sent to them from the department. Financial Audit has updated Oracle inventory from the list provided by the department in March 2024.
- b. Policies and Procedures to specifically address that all the assets are included in the inventory list before they are sent to the respective departments for annual certification: This is an ongoing process. Grants Audit will send a grants-related inventory list (full and/or sample) to the Purchasing Department to confirm the inventory has been verified and request Purchasing Department to verify each department's inventory. We expect this process to be completed by 09/30/2025.
- c. Documentation of training provided to staff related to Policies and Procedures: Training in the Auditors' Office is ongoing as we are making changes due to the implementation of Oracle Fusion on the Cloud and management changes.



PHILIP HUANG, MD, MPH
Director/Health Authority

STATUS OF PRIOR YEAR FINDINGS (AS PREPARED BY COUNTY MANAGEMENT)
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Finding 2023-003: Reporting - Significant Deficiency in Controls over Compliance and Noncompliance

ALN #93.686 - Contract #UT8HA33930 - HIV Emergency Relief Project Grants RW Supplement

ALN #93.137 -Contract #CPIMP211284-01-0 - COVID-19 Minority Health Community Programs

Recommendations – Management should ensure that they have a mechanism for reporting subaward data completely and accurately in the FSRS on a timely basis

Status- Corrected as of September 30, 2024.