

Dallas County, Texas

Federal and State Single Audit Reports for the Year
Ended September 30, 2009

DALLAS COUNTY, TEXAS

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

To the Honorable County Judge and Commissioners of
Dallas County, Texas:

We have audited the basic financial statements of Dallas County (the "County") as of and for the year ended September 30, 2009, and have issued our report thereon dated March 19, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We have also audited the basic financial statements of Dallas County Hospital District (the "District"), a component unit of Dallas County, Texas – (dba Parkland Health & Hospital System), as of and for the year ended September 30, 2009, and have issued our report thereon dated December 18, 2009. This report does not include the results of testing of internal control over financial reporting or compliance and other matters of the District that are reported separately.

We did not audit the financial statements of the Parkland Foundation, a discretely presented component unit of the District. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Parkland Foundation, is based solely on the reports of the other auditors. The financial statements of the Parkland Foundation were audited in accordance with auditing standards generally accepted in the United States of America, but were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A *control deficiency* 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 misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more

than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as item 09-01 to be a significant deficiency in internal control over financial reporting.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

Compliance and Other Matters

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

We noted certain matters that we reported to management of the County in a separate letter dated March 19, 2010.

The County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County Judge and Commissioners, management and applicable federal and state grantors and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

March 19, 2010

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND THE STATE OF TEXAS UNIFORM GRANTS MANAGEMENT STANDARDS

To the Honorable County Judge and Commissioners of Dallas County, Texas:

Compliance

We have audited the compliance of Dallas County, Texas (the "County") with the types of compliance requirements described in the *U.S. Office of Management and Budget ("OMB") Circular A-133 Compliance Supplement* and in the *State of Texas Uniform Grant Management Standards ("UGMS")* that are applicable to each of its major federal and state programs for the year ended September 30, 2009. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of County's management. Our responsibility is to express an opinion on Dallas County's compliance based on our audit. We have also audited the basic financial statements of Dallas County Hospital District (the "District"), a component unit of Dallas County, Texas – (dba Parkland Health & Hospital System), as of and for the year ended September 30, 2009, and have issued our report thereon dated December 18, 2009. This report does not include the results of testing of compliance applicable to each major program or of internal control over compliance in accordance with OMB Circular A-133 and the State of Texas Uniform Grants Management Standards of the District that are reported on separately.

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*; and the State of Texas UGMS. Those standards, OMB 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 the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Dallas County's compliance with those requirements.

In our opinion, Dallas County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended September 30, 2009.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal and state programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal or state program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented or detected by the entity's internal control.

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

Schedule of Expenditures of Federal and State Awards

We have audited the basic financial statements of the County as of and for the year ended September 30, 2009, and have issued our report thereon dated March 19, 2010. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplemental 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. This schedule is the responsibility of the management of the County. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the County Judge and Commissioners, management and applicable federal and state grantors and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

March 19, 2010

DALLAS COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2009

I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? No

Significant deficiency(ies) identified
not considered to be material weaknesses? Yes

Noncompliance material to financial
statements noted? No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiency(ies) identified
not considered to be material
weakness(es)? None reported

Type of auditors' report issued on
compliance for major programs: Unqualified

Any audit findings disclosed that are required
to be reported in accordance with
Circular A-133 (section .510(a))? No

Identification of major programs:

Federal:

Department of Housing and Urban Development

- CFDA 14.218, Community Development Block Grants
- CFDA 14.871, Section 8 – Housing Choice Vouchers

State:

- Department of State Health Services - HIV Care Formula Grant
- Texas Commission on Environmental Quality - Local Initiative Project

DALLAS COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2009

- Texas Commission on Environmental Quality - Air Check Texas Repair & Replacement Assistance Program
- Texas Education Agency – Juvenile Justice Alternative Education

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

Federal: \$2,682,555

State: \$1,095,150

Auditee qualified as low-risk auditee? Yes

II. Findings Related to the Financial Statements

Item 09-01 Significant Deficiency – Financial Accounting and Reporting

Criteria: Proper procedures and controls should be in place to properly account for and reconcile the general ledger accounts of the County.

Condition Found (including cause): Financial accounting and reporting in a County environment is very complex and requires not only an understanding of the internal processes of the County, but also a strong accounting knowledge and ability to analyze transactions and determine their impact on financial statements. A number of accounting non standard transactions are recorded only once a year, at year end, which increases chance for error. Such transactions include fund balance reservations, net asset restrictions, fund classifications, revenue recognition, year-end accounts payable and accruals. While the County has made substantial improvements in its financial accounting and reporting process, the County still is challenged in issuing timely financial information and in ensuring that the financial statements prepared by management are free from error.

Perspective: Significant adjusting entries were recorded as a result of the audit.

Asserted Effect: The lack of reconciliation and analysis of certain accounts on the general ledger caused audit adjustments that if not detected and corrected by management during the audit process would have caused the financial statements to be misstated or misleading.

Recommendation: Implement and perform the following procedures:

- Enhance the internal control review process of transactions recorded at year end. Ensure that year end procedures are documented and properly communicated to staff.
- Identify the training needs for the existing staff based on the comparison of the qualifications and skills available and those needed to perform their responsibilities at the required level of

DALLAS COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2009

expertise.

- Ensure that all policies and procedures are documented in a detailed written procedures manual. A comprehensive accounting policies and procedures manual should be a readily accessible reference available to accounting personnel to ensure that accounting policies and procedures are known and followed. Such a manual also benefits the County during turnover of key accounting individuals. With thoroughly documented policies and procedures, the learning period of new employees is reduced and management would have increased assurance that accounting policies and procedures are consistently followed during the transition period.

View of Responsible Officials: See Corrective Action Plan.

III. Findings and Questioned Costs Related to the Federal and State Awards

The audit disclosed no findings required to be reported.

Dallas County, Texas
 Schedule of Expenditures of Federal and State Awards
 For the year ended September 30, 2009

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Pass-Through Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Agriculture				
Texas Department of State Health Services				
Program: Food Donation				
Federal Pass-Through				
5117 Youth Village Commodities	10.550	057-046A	\$ 5,420	\$ -
		Total Indirect	5,420	0
		Total Program	5,420	0
		TOTAL CFDA 10.550	5,420	0
Texas Health and Human Services Commission				
Program: School Breakfast Program				
Federal Pass Through				
51101 Juvenile Department School Breakfast Program	10.553	2003-705	281,621	
		Total Indirect	281,621	0
		Total Program	281,621	0
		TOTAL CFDA 10.553	281,621	0
Program: National School Lunch Program				
Federal Pass Through				
5110-5116 Juvenile Department School Lunch/Snack Program	10.555	057-204	547,417	
		Total Indirect	547,417	0
		Total Program	547,417	0
		TOTAL CFDA 10.555	547,417	0
U.S. Department of Housing and Urban Development				
U.S. Department of Housing and Urban Development				
Program: Community Development Block Grants/Entitlement Grants				
Federal Direct				
Community Development Block Grants	14.218	B-97-UC-48-0003	9,753	9,753
Community Development Block Grants	14.218	B-99-UC-48-0003	30,112	0
Community Development Block Grants	14.218	B-00-UC-48-0003	43,419	0
Community Development Block Grants	14.218	B-01-UC-48-0003	51,701	0
Community Development Block Grants	14.218	B-03-UC-48-0003	105,503	0
Community Development Block Grants	14.218	B-04-UC-48-0003	54,924	29,282
Community Development Block Grants	14.218	B-05-UC-48-0003	253,475	0
Community Development Block Grants	14.218	B-06-UC-48-0003	124,767	7,837
Community Development Block Grants	14.218	B-07-UC-48-0003	195,010	83,753
Community Development Block Grants	14.218	B-08-UC-48-0003	1,278,017	350,449
		Total Direct	2,146,681	481,074
		Total Program	2,146,681	481,074
		TOTAL CFDA 14.218	2,146,681	481,074

See Accompanying Notes to Schedule of Expenditures of Federal and State Awards

Dallas County, Texas
 Schedule of Expenditures of Federal and State Awards
 For the year ended September 30, 2009

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Pass-Through Grant Number	Expenditures	Amounts Passed Through to Subrecipients
Program: Neighborhood Stabilization Program				
Federal Direct				
950009 Neighborhood Stabilization	14.228	B-08-UN-48-0001	1,098,269	
		Total Direct	<u>1,098,269</u>	<u>0</u>
		Total Program	<u>1,098,269</u>	<u>0</u>
		TOTAL CFDA 14.228	<u>1,098,269</u>	<u>0</u>
U.S. Department of Housing and Urban Development				
Program: Emergency Shelter Grant Program				
Federal Direct				
960008 Emergency Shelter Grant	14.231	S07-UC-48-0005	40,516	10,328
960009 Emergency Shelter Grant	14.231	S08-UC-48-0005	68,697	68,697
		Total Direct	<u>109,213</u>	<u>79,025</u>
		Total Program	<u>109,213</u>	<u>79,025</u>
		TOTAL CFDA 14.231	<u>109,213</u>	<u>79,025</u>
Program: Shelter Plus Care				
Federal Direct				
290609 Shelter Plus Care	14.238	TX01C600025	51,131	
		Total Direct	<u>51,131</u>	<u>0</u>
		Total Program	<u>51,131</u>	<u>0</u>
		TOTAL CFDA 14.238	<u>51,131</u>	<u>0</u>
City of Dallas				
Program: HOME Investment Partnerships Program				
Federal Pass Through				
810008 City Home	14.239	CTGH183923 & 24	-2,647	0
810009 City Home	14.239	CTGH-184028 & 29	299,475	0
810010 City Home	14.239	CTGH184118/184119	-362	0
		Total Indirect	<u>296,466</u>	<u>0</u>
		Total Program	<u>296,466</u>	<u>0</u>
U.S. Department of Housing and Urban Development				
Program: HOME Investment Partnerships Program				
Federal Direct				
First Time Home Buyer	14.239	M-06-UC-48-0221	33,616	
American Dream	14.239	M-07-UC-48-0221	17,089	
CHDO	14.239	M-08-UC-48-0221	534,466	
		Total Direct	<u>585,171</u>	<u>0</u>
		Total Program	<u>585,171</u>	<u>0</u>
		TOTAL CFDA 14.239	<u>881,637</u>	<u>0</u>

See Accompanying Notes to Schedule of Expenditures of Federal and State Awards

Dallas County, Texas
Schedule of Expenditures of Federal and State Awards
For the year ended September 30, 2009

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Pass-Through Grant Number	Expenditures	Amounts Passed Through to Subrecipients
City of Dallas				
Program: Housing Opportunities for Persons with AIDS				
Federal Pass Through				
820008 Housing Opportunities for Persons With AIDS	14.241	08-02053	894,793	
820108 Housing Opportunities for Persons With AIDS	14.241	08-02053	62,636	
		Total indirect	<u>957,429</u>	<u>0</u>
		Total Program	<u>957,429</u>	<u>0</u>
Department of State Health Services				
Program: Housing Opportunities for Persons with AIDS				
Federal Pass Through				
820308 DSHS HOPWA/HIV	14.241	2008-025448-001	15,547	15,547
820309 DSHS HOPWA/HIV	14.241	2009-030673-001	32,784	32,784
820408 DSHS HOPWA - DCHHS HOPWA	14.241	2008-025448-001	837	
820409 HOPWA	14.241	2009-030673-001	406	
		Total indirect	<u>49,574</u>	<u>48,331</u>
		Total Program	<u>49,574</u>	<u>48,331</u>
		TOTAL CFDA 14.241	<u>1,007,003</u>	<u>48,331</u>
U.S. Department of Housing and Urban Development				
Program: Homelessness Prevention and Rapid Re-Housing Program (ARRA)				
Federal Direct				
960209 Homelessness Prevention and Rapid Re-Housing (ARRA)	14.257	S09-UY-48-0005	7,862	
		Total Direct	<u>7,862</u>	<u>0</u>
		Total Program	<u>7,862</u>	<u>0</u>
		TOTAL CFDA 14.257	<u>7,862</u>	<u>0</u>
U.S. Department of Housing and Urban Development				
Program: Section 8 Housing Choice Vouchers				
Federal Direct				
800109 Housing Choice Voucher 467	14.871	TX559VO0095	26,541,583	
800209 Section 8 (special fees) 467	14.871	TX559VO00125	12,800	
805004 Section 8 Voucher Program Admin Fee 467	14.871	TX559	-526,653	
805105 Section 8 Undesignated Fund Balance 467	14.871	TX559	564,979	
806009 Section 8 Home Ownership Program 467	14.871	TX559VO0095	316,828	
		Total Direct	<u>26,909,537</u>	<u>0</u>
		Total Program	<u>26,909,537</u>	<u>0</u>
		TOTAL CFDA 14.871	<u>26,909,537</u>	<u>0</u>

See Accompanying Notes to Schedule of Expenditures of Federal and State Awards

Dallas County, Texas
 Schedule of Expenditures of Federal and State Awards
 For the year ended September 30, 2009

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Pass-Through Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U.S. Department of Justice				
Program: Southwest Border Prosecution Initiative				
Federal Direct				
47222 Southwest Border Prosecution Initiative	16.000	03A00196	626,507	
		Total Direct	<u>626,507</u>	<u>0</u>
		Total Program	<u>626,507</u>	<u>0</u>
U. S. Department of Justice				
Program: State and Local Narcotics Control Assistance				
Federal Direct				
91001 Confiscated Funds Constable Pct 4 - Federal	16.000	N/A	20,162	
91002 Sheriff Federal Asset Sharing	16.000	N/A	291,063	
91004 Federal Forfeiture Funds Pct 2	16.000	N/A	13,548	
91006 Federal Forfeiture Funds Pct 3	16.000	N/A	20,689	
		Total Direct	<u>345,462</u>	<u>0</u>
		Total Program	<u>345,462</u>	<u>0</u>
Program: State and Local Narcotics Control Assistance				
Federal Pass Through				
540 DA Forfeiture - Federal	16.000	N/A	72,880	
		Total Indirect	<u>72,880</u>	<u>0</u>
		Total Program	<u>72,880</u>	<u>0</u>
		TOTAL CFDA 16.000	<u>1,044,849</u>	<u>0</u>
Office of the Governor, Criminal Justice Division				
Program: Juvenile Accountability Block Grants				
Federal Pass Through				
701209 Dallas County Juvenile Drug Court	16.523	JB-07-J20-18683-03	129,719	
701210 Dallas County Juvenile Drug Court	16.523	1868304	13,946	
730208 Juvenile Accountability Incentive Block Grant	16.523	JB-07-xxx-13292-10	185,422	
730210 Juvenile Accountability Incentive Block Grant	16.523	1329211	6,395	
		Total Indirect	<u>335,482</u>	<u>0</u>
		Total Program	<u>335,482</u>	<u>0</u>
		TOTAL CFDA 16.523	<u>335,482</u>	<u>0</u>
Office of Justice Programs/Bureau of Justice Assistance				
Program: Supervised Visitation, Safe Havens for Children				
Federal Direct				
601305 Safe Havens: Supervised Visit & Safe Exchange	16.527	2004-CW-AX-0005	169,327	169,327
		Total Direct	<u>169,327</u>	<u>169,327</u>
		Total Program	<u>169,327</u>	<u>169,327</u>
		TOTAL CFDA 16.527	<u>169,327</u>	<u>169,327</u>

See Accompanying Notes to Schedule of Expenditures of Federal and State Awards

Dallas County, Texas
 Schedule of Expenditures of Federal and State Awards
 For the year ended September 30, 2009

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Pass-Through Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U. S. Department of Justice				
City of Dallas				
Program: Missing Childrens Assistance				
Federal Pass Through				
640108 Internet Crimes Against Children	16.543	2005-MC-CX-K031	4,997	
		Total Indirect	4,997	0
		Total Program	4,997	0
		TOTAL CFDA 16.543	4,997	0
National Institute of Justice/Office of Justice Programs				
Program: National Institute of Justice Research, Evaluation, and Development Project Grants				
Federal Direct				
340006 DNA Backlog Reduction Program	16.560	2005-DN-BX-K121	282,416	
340206 DNA Capacity Enhancement Program	16.560	2005-DA-BX-K042	23,776	
340207 DNA Capacity Enhancement Program	16.560	2006-DN-BX-K171	196,545	
340306 Paul Coverdell Forensic Science Improvement	16.560	2005-DN-BX-0016	125,349	
		Total Direct	628,086	0
		Total Program	628,086	0
		TOTAL CFDA 16.560	628,086	0
U. S. Department of Justice				
Office of the Governor, Criminal Justice Division				
Program: Crime Victim Assistance				
Federal Pass Through				
600208 Protective Order Case Manager	16.575	VA-08-V30-13609-10	42,698	
600708 Collaborative Domestic Violence Project	16.575	VA-08-V30-15785-08	86,445	
600709 Collaborative Domestic Violence Project Supplemental	16.575	VA-07-V30-21174-01	16,175	
600808 Child Victim's Assistant	16.575	VA-08-V30-15793-08	41,541	
600809 Child Victim's Assistant	16.575	VA-07-V30-21176-01	4,190	
600810 Child Victim's Assistant	16.575	1579309	4,970	
		Total Indirect	196,019	0
		Total Program	196,019	0
		TOTAL CFDA 16.575	196,019	0
Bureau of Justice Assistance				
Program: Edward Byrne Memorial Formula Grant Program				
Federal Direct				
540009 DEA - HIDTA	16.579	2008-1838	11,752	
		Total Direct	11,752	0
		Total Program	11,752	0

See Accompanying Notes to Schedule of Expenditures of Federal and State Awards

Dallas County, Texas
Schedule of Expenditures of Federal and State Awards
For the year ended September 30, 2009

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Pass-Through Grant Number	Expenditures	Amounts Passed Through to Subrecipients
Federal Bureau of Investigations (FBI)				
Program: Edward Byrne Memorial Formula Grant Program				
Federal Pass Through				
540209 FBI - HIDTA	16.579	281D-DL-58600	10,841	
		Total Indirect	<u>10,841</u>	<u>0</u>
		Total Program	<u>10,841</u>	<u>0</u>
		TOTAL CFDA 16.579	<u>22,593</u>	<u>0</u>
 U. S. Department of Justice				
Office of the Governor, Criminal Justice Division				
Program: Violence Against Women Formula Grants				
Federal Pass Through				
600008 Protective Order Prosecutor	16.588	WF-07-V30-13430-10	-170	
600009 Protective Order Prosecutor	16.588	WF-08-V30-13430-11	65,577	
600010 Protective Order Prosecutor	16.588	1343012	6,912	
600109 Regional Training Coordinator	16.588	WF-08-V30-13429-11	64,136	
600110 Regional Training Coordinator	16.588	1342912	4,337	
600210 Protective Order Case Manager	16.588	1360911	3,525	
600710 Collaborative Domestic Violence Project	16.588	1578509	8,461	
601608 Collaborative Domestic Violence Project VAWA	16.588	WF-07-V30-16181-08	-458	
601609 Collaborative Domestic Violence Project VAWA	16.588	WF-08-V30-16181-09	167,147	
601610 Collaborative Domestic Violence Project VAWA	16.588	1618110	19,853	
		Total Indirect	<u>339,320</u>	<u>0</u>
		Total Program	<u>339,320</u>	<u>0</u>
		TOTAL CFDA 16.588	<u>339,320</u>	<u>0</u>
 National Institute of Justice/Office of Justice Programs				
Program: Grants to Encourage Arrest Policies and Enforcement of Protection Orders				
Federal Direct				
620007 Dallas County Domestic Violence Project	16.590	2007-WE-AX-0019	675,500	
		Total Direct	<u>675,500</u>	<u>0</u>
		Total Program	<u>675,500</u>	<u>0</u>
		TOTAL CFDA 16.590	<u>675,500</u>	<u>0</u>
 Dallas Community Supervision and Corrections				
Program: Residential Substance Abuse Treatment for State Prisoners				
Federal Pass Through				
100409 RSAT Wilmer	16.593	RT-08-A10-14879-10	283,555	
		Total Indirect	<u>283,555</u>	<u>0</u>
		Total Program	<u>283,555</u>	<u>0</u>
See Accompanying Notes to Schedule of Expenditures of Federal and State Awards			<u>283,555</u>	<u>0</u>

Dallas County, Texas
 Schedule of Expenditures of Federal and State Awards
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Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Pass-Through Grant Number	Expenditures	Amounts Passed Through to Subrecipients
Office of the Governor, Criminal Justice Division				
Program: Residential Substance Abuse Treatment for State Prisoners				
Federal Pass Through				
700608 Residential Drug Treatment Center	16.593	RT-07-A10-14874-10	-1,145	
700609 Residential Substance Abuse Treatment Program	16.593	DJ-07-A10-14874-11	175,990	
		Total Indirect	<u>174,845</u>	<u>0</u>
		Total Program	<u>174,845</u>	<u>0</u>
		TOTAL CFDA 16.593	<u>458,400</u>	<u>0</u>
U.S. Department of Justice				
Program: State Criminal Alien Assistance Program				
Federal Direct				
47220 SCAAP 2009	16.606	2009-1902	1,104,759	
		Total Direct	<u>1,104,759</u>	<u>0</u>
		Total Program	<u>1,104,759</u>	<u>0</u>
		TOTAL CFDA 16.606	<u>1,104,759</u>	<u>0</u>
U.S. Department of Justice				
Program: Bulletproof Vest Partnership Program				
Federal Direct				
48050 Bulletproof Vest Program	16.607	2008-703	8,946	
		Total Direct	<u>8,946</u>	<u>0</u>
		Total Program	<u>8,946</u>	<u>0</u>
		TOTAL CFDA 16.607	<u>8,946</u>	<u>0</u>
North Texas Crime Commission				
Program: Community Prosecution and Project Safe Neighborhoods				
Federal Pass Through				
511209 DFW FAST	16.609	FWF4010R	27,230	
		Total Indirect	<u>27,230</u>	<u>0</u>
		Total Program	<u>27,230</u>	<u>0</u>
		TOTAL CFDA 16.609	<u>27,230</u>	<u>0</u>
Office of Community Oriented Policing Services				
Program: Public Safety Partnership and Community Policing Grants				
Federal Direct				
510006 COPS Ahead & UHP	16.710	2002ULWX0044	983,982	
		Total Direct	<u>983,982</u>	<u>0</u>
		Total Program	<u>983,982</u>	<u>0</u>
		TOTAL CFDA 16.710	<u>983,982</u>	<u>0</u>
See Accompanying Notes to Schedule of Expenditures of Federal and State Awards				

Dallas County, Texas
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Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Pass-Through Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U. S. Department of Justice				
City of Dallas				
Program: Edward Byrne Memorial Justice Assistance Grant Program				
Federal				
Pass Through				
202005 Justice Assistance Grant FY05	16.738	2005-DJ-BX-0353	3,194	
202006 Justice Assistance Grant FY06	16.738	2006-DJ-BX-0220	42,719	
202007 Justice Assistance Grant FY07	16.738	2007-DJ-BX-0568	158,005	
		Total Indirect	<u>203,918</u>	<u>0</u>
		Total Program	<u>203,918</u>	<u>0</u>
Office of the Governor, Criminal Justice Division				
Program: Edward Byrne Memorial Justice Assistance Grant Program				
Federal				
Pass Through				
260009 Drug Intervention Court	16.738	DJ-07-A10-16042-08	160,830	
260010 Drug Intervention Court	16.738	DJ-08-A10-16042-09	13,298	
		Total Indirect	<u>174,128</u>	<u>0</u>
		Total Program	<u>174,128</u>	<u>0</u>
		TOTAL CFDA 16.738	<u>378,046</u>	<u>0</u>
National Institute of Justice				
Program: Forensic DNA Backlog Reduction Program				
Federal				
Direct				
340008 DNA Backlog Reduction Program	16.741	2007-DN-BX-K106	141,972	
		Total Direct	<u>141,972</u>	<u>0</u>
		Total Program	<u>141,972</u>	<u>0</u>
		TOTAL CFDA 16.741	<u>141,972</u>	<u>0</u>
National Institute of Justice				
Program: Paul Coverdell Forensic Sciences Improvement Grant Program				
Federal				
Direct				
340307 Enhancement of Firearms Analysis Services	16.742	2006-DN-BX-0037	67,433	
340408 Development of Enhanced Electronic Casework Record	16.742	2007-CD-BX-0044	55,791	
		Total Direct	<u>123,224</u>	<u>0</u>
		Total Program	<u>123,224</u>	<u>0</u>
See Accompanying Notes to Schedule of Expenditures of Federal and State Awards				

Dallas County, Texas
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Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Pass-Through Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U. S. Department of Justice				
Office of the Governor, Criminal Justice Division				
Program: Paul Coverdell Forensic Sciences Improvement Grant Program				
Federal Pass Through				
300709 Backlog Reduction non-DNA Evidence	16.742	CD-08-A10-19793-02	66,106	
		Total Indirect	<u>66,106</u>	<u>0</u>
		Total Program	<u>66,106</u>	<u>0</u>
		TOTAL CFDA 16.742	<u>189,330</u>	<u>0</u>
National Institute of Justice/Office of Justice Programs				
Program: Forensic Casework DNA Backlog Reduction Program				
Federal Direct				
340007 DNA Backlog Reduction Program	16.743	2006-DN-BX-K084	327,595	
		Total Direct	<u>327,595</u>	<u>0</u>
		Total Program	<u>327,595</u>	<u>0</u>
		TOTAL CFDA 16.743	<u>327,595</u>	<u>0</u>
North Texas Crime Commission				
Program: Anti Gang Initiative				
Federal Pass Through				
623007 Six City Anti Gang Contract	16.744	2006-MU-MU-0003	18,058	
		Total Indirect	<u>18,058</u>	<u>0</u>
		Total Program	<u>18,058</u>	<u>0</u>
		TOTAL CFDA 16.744	<u>18,058</u>	<u>0</u>
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	522,717	
		Total Indirect	<u>522,717</u>	<u>0</u>
		Total Program	<u>522,717</u>	<u>0</u>
See Accompanying Notes to Schedule of Expenditures of Federal and State Awards		TOTAL CFDA 20.205	<u>522,717</u>	<u>0</u>

Dallas County, Texas
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Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Pass-Through Grant Number	Expenditures	Amounts Passed Through to Subrecipients	
U.S. Department of Transportation					
North Central Texas Council of Governments					
Program: Federal Transit Metropolitan Planning Grants					
Federal Pass Through					
530408	Courtesy Patrol Program	20.505	CSJ-918-00-089	345,216	
530409	Courtesy Patrol Program	20.505	187XXIL001	2,902,277	
530410	Courtesy Patrol Program	20.505	187XXIL001	365,297	
			Total Indirect	<u>3,612,790</u>	<u>0</u>
			Total Program	<u>3,612,790</u>	<u>0</u>
			TOTAL CFDA 20.505	<u>3,612,790</u>	<u>0</u>
U.S. Department of Transportation					
Texas Department of Transportation					
Program: State and Community Highway Safety					
Federal Pass Through					
530309	STEP Comprehensive	20.600	2008-1820	349,690	
			Total Indirect	<u>349,690</u>	<u>0</u>
			Total Program	<u>349,690</u>	<u>0</u>
			TOTAL CFDA 20.600	<u>349,690</u>	<u>0</u>
U.S. Elections Assistance Commission					
Texas Secretary of State					
Program: Election Reform Payments					
Federal Pass Through					
230308	County Education Fund	39.011	78532	8,041	
			Total Indirect	<u>8,041</u>	<u>0</u>
			Total Program	<u>8,041</u>	<u>0</u>
			TOTAL CFDA 39.011	<u>8,041</u>	<u>0</u>
U.S. Department of Energy (DOE)					
Texas Department of Housing and Community Affairs					
Program: Weatherization Assistance for Low-income Persons					
Federal Pass Through					
830508	D.O.E. Weatherization	81.042	568102	190,913	
830509	DOE Weatherization	81.042	56090000460	564,234	
			Total Indirect	<u>755,147</u>	<u>0</u>
			Total Program	<u>755,147</u>	<u>0</u>
			TOTAL CFDA 81.042	<u>755,147</u>	<u>0</u>

See Accompanying Notes to Schedule of Expenditures of Federal and State Awards

Dallas County, Texas
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Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Pass-Through Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U. S Department of Education				
Texas Education Agency				
Program: Title I Grants to Local Education Agencies				
Federal Pass Through				
750109 Title I School Improvement Program	84.010	057-814	117,456	
750110 Title I School Improvement Program	84.010	057-814	16,456	
750209 Improving Basic & Delinquent Programs	84.010	057-814	513,762	
750210 Improving Basic & Delinquent Programs	84.010	057-814	70,040	
750909 Title I Part D Delinquent Program	84.010	057-814	830,848	
750910 Title I Part D Delinquent Program	84.010	057-814	243,244	
		Total Indirect	<u>1,791,806</u>	<u>0</u>
		Total Program	<u>1,791,806</u>	<u>0</u>
		TOTAL CFDA 84.010	<u>1,791,806</u>	<u>0</u>
Texas Education Agency				
Program: Special Education Grants to States				
Federal Pass Through				
750609 Idea B Formula Idea B Cap Bldg & Improv	84.027	057-814	85,637	
750610 Idea B Formula Idea B Cap Bldg & Improv	84.027	057-814	6,896	
		Total Indirect	<u>92,533</u>	<u>0</u>
Region 10 Education Services (ESC10)				
Program: Special Education Grants to States				
Federal Pass Through				
751309 Residential Facility (RF) Tracker IDEA-Part B	84.027	057-814	7,350	
		Total Indirect	<u>7,350</u>	<u>0</u>
		Total Program	<u>99,883</u>	<u>0</u>
		TOTAL CFDA 84.027	<u>99,883</u>	<u>0</u>
Region 10 Education Services (ESC10)				
Program: Safe and Drug Free Schools and Communities State Grants				
Federal Pass Through				
751209 Title IV Part A Safe and Drug Free Schools and Community Act	84.186	2008-092	4,865	
		Total Indirect	<u>4,865</u>	<u>0</u>
		Total Program	<u>4,865</u>	<u>0</u>
		TOTAL CFDA 84.186	<u>4,865</u>	<u>0</u>
See Accompanying Notes to Schedule of Expenditures of Federal and State Awards				

Dallas County, Texas
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Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Pass-Through Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U. S Department of Education				
Region 10 Education Services (ESC10)				
Program: English Language Acquisition Grants				
Federal Pass Through				
751109 Title III LEP English Language Acquisition Grants	84.365	2008-092	4,514	
		Total Indirect	<u>4,514</u>	<u>0</u>
		Total Program	<u>4,514</u>	<u>0</u>
		TOTAL CFDA 84.365	<u>4,514</u>	<u>0</u>
Region X				
Program: Improving Teacher Quality State Grants				
Federal Pass Through				
750309 Title II Part A Teacher and Principal Training and Recruiting	84.367	2008-092	46,359	
750310 Title II Part A Teacher and Principal Training and Recruiting	84.367		3,543	
		Total Indirect	<u>49,902</u>	<u>0</u>
		Total Program	<u>49,902</u>	<u>0</u>
		TOTAL CFDA 84.367	<u>49,902</u>	<u>0</u>
Texas Education Agency				
Program: School Improvement Grants				
Federal Pass Through				
751009 Title I School Improvement Program (Academy)	84.377	057-814	160,799	
751010 Title I School Improvement Program (Academy)	84.377	057-814	9,826	
		Total Indirect	<u>170,625</u>	<u>0</u>
		Total Program	<u>170,625</u>	<u>0</u>
		TOTAL CFDA 84.377	<u>170,625</u>	<u>0</u>
Program: Title I Part D (ARRA)				
Federal Pass Through				
753110 Title I Part D (ARRA)	84.389	057-814	8,965	
		Total Indirect	<u>8,965</u>	<u>0</u>
		Total Program	<u>8,965</u>	<u>0</u>
		TOTAL CFDA 84.389	<u>8,965</u>	<u>0</u>
Program: Special Education - Grants for Infants & Families (ARRA)				
Federal Pass Through				
753210 IDEA B Formula (ARRA)	84.393	057-814	3,426	
		Total Indirect	<u>3,426</u>	<u>0</u>
		Total Program	<u>3,426</u>	<u>0</u>
		TOTAL CFDA 84.391	<u>3,426</u>	<u>0</u>
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Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Pass-Through Grant Number	Expenditures	Amounts Passed Through to Subrecipients
U.S. Elections Assistance Commission				
Texas Secretary of State				
Program: Help America Vote Act Requirements Payments				
Federal Pass Through				
230004 Voting System Accessibility (HAVA)	90.401	78787	1,507	
230104 General HAVA Compliance	90.401	78532	404,355	
230208 HAVA Program Income	90.401	78532	344,875	
230209 HAVA Program Income	90.401	78532	449,447	
		Total Indirect	1,200,184	0
		Total Program	1,200,184	0
		TOTAL CFDA 90.401	1,200,184	0
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	2,103	
		Total Indirect	2,103	0
		Total Program	2,103	0
		TOTAL CFDA 93.008	2,103	0
Dallas Area Agency on Aging				
Program: Grants for Supportive Services and Senior Centers				
Federal Pass Through				
840108 Nutrition Transportation	93.044	08-732-P	446	
840109 Nutrition Transportation	93.044	08-732-P	331,170	
		Total Indirect	331,616	0
		Total Program	331,616	0
		TOTAL CFDA 93.044	331,616	0
Dallas Area Agency on Aging				
Program: Special Programs for Aging Title III Part C Nutrition Services				
Federal Pass Through				
840008 Nutrition 2008	93.045	07-331-SC	-4,396	
840009 Nutrition 2009	93.045	2008-331-SC	650,054	
840309 Congregate Meals	93.045	2010-331-CM	1,392,733	
		Total Indirect	2,038,391	0
		Total Program	2,038,391	0
		TOTAL CFDA 93.045	2,038,391	0

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Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Pass-Through Grant Number	Expenditures	Amounts Passed Through to Subrecipients
Department of State Health Services				
Program: Project Grants and Cooperative Agreements for Tuberculosis Control Programs				
Federal Pass Through				
870708 Tuberculosis	93.116	2008-025297-001	36,970	
870709 Tuberculosis	93.116	2009-030775-001	561,842	
		Total Indirect	<u>598,812</u>	<u>0</u>
		Total Program	<u>598,812</u>	<u>0</u>
		TOTAL CFDA 93.116	<u>598,812</u>	<u>0</u>
U.S. Department of Health and Human Services				
Department of State Health Services				
Program: Acquired immunodeficiency Syndrome (AIDS) Activity				
Federal Pass Through				
872708 HIV Surveillance (IPP)	93.118	2008-025462-001	12,146	
872709 AIDS Surveillance (IPP)	93.118	2009-030637-001	43,207	
		Total Indirect	<u>55,353</u>	<u>0</u>
		Total Program	<u>55,353</u>	<u>0</u>
		TOTAL CFDA 93.118	<u>55,353</u>	<u>0</u>
Department of State Health Services				
Program: Hansen's Disease National Ambulatory Care Program				
Federal Pass Through				
870508 Hansen's Disease	93.215	2008-025324-001	-977	
870509 Hansen's Disease	93.215	2009-030537-001	64,259	
		Total Indirect	<u>63,282</u>	<u>0</u>
		Total Program	<u>63,282</u>	<u>0</u>
		TOTAL CFDA 93.215	<u>63,282</u>	<u>0</u>
Department of State Health Services				
Program: Immunizations Grants				
Federal Pass Through				
870808 Immunization Registry	93.268	2008-023557-001	-184,770	
870809 Immunization Registry	93.268	2009-028946-001	1,221,109	
870810 Immunization Registry	93.268	2010-032092-001	173,500	
871008 Immunization Program Income	93.268	2008-023557-001	169,320	
871009 Immunization Program Income	93.268	2009-028946-001	-93,191	
871010 Immunization Registry P I	93.268	2010-032092-001	-35,976	
8708052 Immunization Registry- Vaccine	93.268	7560009056-2005-04	4,981,824	
		Total Indirect	<u>6,231,816</u>	<u>0</u>
		Total Program	<u>6,231,816</u>	<u>0</u>
		TOTAL CFDA 93.268	<u>6,231,816</u>	<u>0</u>

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U.S. Department of Health and Human Services				
Department of State Health Services				
Program: Centers for Disease Control & Prevention Investigations and Technical Assistance				
Federal Pass Through				
872009 Bioterrorism Preparedness lab	93.283	2008-028168-001	155,993	
872010 Bioterrorism Preparedness lab	93.283	2009-032152-001	23,327	
872308 CPS/Bioterrorism Preparedness	93.283	2008-022945-001	14	
872309 CPS/Bioterrorism Preparedness	93.283	2008-027999-001	1,106,035	
872310 CPS/Bioterrorism Preparedness	93.283	2009-031826-001	278,875	
872509 CPS - Cities Readiness Initiative	93.283	2008-028001-001	335,881	
872510 CPS - Cities Readiness Initiative	93.283	2009-031826-001	31,352	
873009 CPS - Bioterrorism Discretionary Fund	93.283	2008-031078-001	522	
873109 Bioterrorism Discretionary Fund	93.283	2009-031321	254,784	
		Total Indirect	<u>2,186,783</u>	<u>0</u>
		Total Program	<u>2,186,783</u>	<u>0</u>
		TOTAL CFDA 93.283	<u>2,186,783</u>	<u>0</u>
Attorney General of Texas				
Program: Child Support Enforcement				
Federal Pass Through				
31901 IV-D Fees Dist Clerk	93.563	N/A	1,472,655	
31902 IV-D Fees Constable	93.563	N/A	180,400	
31903 IV-D Fees Child Support	93.563	N/A	672,296	
31904 Child Support Customer Service	93.563	N/A	39,339	
31905 Child Support IV-D Local Rule Incentive	93.563	N/A	30,693	
		Total Indirect	<u>2,395,383</u>	<u>0</u>
		Total Program	<u>2,395,383</u>	<u>0</u>
		TOTAL CFDA 93.563	<u>2,395,383</u>	<u>0</u>
Texas Department of Housing and Community Affairs				
Program: Low Income Home Energy Assistance				
Federal Pass Through				
830108 CEAP Other	93.568	58080000163	982,402	
830109 CEAP 2009	93.568	58090000426	3,784,129	
830208 LIHEAP Weatherization	93.568	818102	232,343	
830209 LIHEAP Weatherization	93.568	81090000493	486,370	
		Total Indirect	<u>5,485,244</u>	<u>0</u>
		Total Program	<u>5,485,244</u>	<u>0</u>
		TOTAL CFDA 93.568	<u>5,485,244</u>	<u>0</u>
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U.S. Department of Health and Human Services				
Department of State Health Services				
Program: Refugee and Entrant Assistance Discretionary Grants				
Federal Pass Through				
870209 TB Refugee	93.576	2009-029960-001	533,759	
		Total Indirect	<u>533,759</u>	<u>0</u>
		Total Program	<u>533,759</u>	<u>0</u>
		TOTAL CFDA 93.576	<u>533,759</u>	<u>0</u>
U.S. Department of Health and Human Services				
Texas Department of Family and Protective Services				
Program: Foster Care - Title IV E				
Federal Pass Through				
47530 CPS Attorney	93.658	23357384	218,866	
		Total Indirect	<u>218,866</u>	<u>0</u>
		Total Program	<u>218,866</u>	<u>0</u>
		TOTAL CFDA 93.658	<u>218,866</u>	<u>0</u>
U.S. Department of Health and Human Services				
Program: HIV Emergency Relief Project Grants				
Federal Direct				
6550208 RW HIV/AIDS Part A Formula Administration	93.914	H 89-HA-00014-18-00	3,400,034	2,648,287
6550209 RW HIV/AIDS Part A Formula Admin agency	93.914	H 89-HA-00014-19-00	5,720,932	5,352,285
6550308 RW HIV/AIDS Part A Quality Management Support	93.914	H 89-HA-00014-18-00	93,794	0
6550309 RW HIV/AIDS Part A Formula Admin Agency	93.914	H 89-HA-00014-19-00	164,601	0
6550608 RW TMA 2006 Part A Formula DC Health Div	93.914	H 89-HA-00014-18-00	25,739	0
6550609 RW HIV/AIDS Part A Formula Admin Agency	93.914	H 89-HA-00014-19-00	97,366	0
6550808 RW TMA Part A Supplemental	93.914	H 89-HA-00014-18-00	1,937,688	1,850,016
6550809 RW HIV/AIDS Part A Supplemental	93.914	H 89-HA-00014-19-01	979,446	979,446
6550908 RW TMA 2006 Part A Supplemental DCHD	93.914	H 89-HA-00014-18-00	60,908	0
6551008 RW TMA 2006 Minority AIDS Initiative Admin and Contractual	93.914	H3MHA08459	676,829	621,540
6551009 RW TMA 2006 Minority AIDS Initiative Admin and Contractual	93.914	H3MHA08459	107,146	98,654
6551108 RW TMA 2006 Minority AIDS Initiative Quality Management	93.914	H3MHA08459	33,473	
6551109 RW TMA 2006 Minority AIDS Initiative Quality Management	93.914	H3MHA08459AO	5,846	
		Total Direct	<u>13,303,802</u>	<u>11,550,228</u>
		Total Program	<u>13,303,802</u>	<u>11,550,228</u>
		TOTAL CFDA 93.914	<u>13,303,802</u>	<u>11,550,228</u>

See Accompanying Notes to Schedule of Expenditures of Federal and State Awards

Dallas County, Texas
 Schedule of Expenditures of Federal and State Awards
 For the year ended September 30, 2009

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Pass-Through Grant Number	Expenditures	Amounts Passed Through to Subrecipients
Department of State Health Services				
Program: HIV Care Formula Grants				
Federal Pass Through				
6560008 DSHS Part B - HIV RW Admin Agency	93.917	2008-025745-001	192,467	
6560009 DSHS Part B - HIV RW Admin Agency	93.917	2009-030893	196,447	
6560308 DSHS Part B--HIV- RW Service Delivery	93.917	2008-025683-001	1,636,479	1,636,182
6560309 DSHS Part B--HIV- RW Service Delivery	93.917	2009-030805-001	1,867,166	1,867,166
		Total Indirect	<u>3,892,559</u>	<u>3,503,348</u>
		Total Program	<u>3,892,559</u>	<u>3,503,348</u>
		TOTAL CFDA 93.917	<u>3,892,559</u>	<u>3,503,348</u>
U.S. Department of Health and Human Services				
Department of State Health Services				
Program: Human Immune Virus/Acquired Immuno-Deficiency Syndrome Surveillance				
Federal Pass Through				
870308 AIDS Surveillance	93.944	2008-025428-001	55,595	
870309 AIDS Surveillance	93.944	2009-030609-001	182,754	
		Total Indirect	<u>238,349</u>	<u>0</u>
		Total Program	<u>238,349</u>	<u>0</u>
		TOTAL CFDA 93.944	<u>238,349</u>	<u>0</u>
Department of State Health Services				
Program: Preventive Health Services Sexually Transmitted Disease Control Grants				
Federal Pass Through				
870608 VD Epidemiology	93.977	2008-025410-001	432,787	
870609 VD Epidemiology	93.977	2009-030622-001	1,327,600	
		Total Indirect	<u>1,760,387</u>	<u>0</u>
		Total Program	<u>1,760,387</u>	<u>0</u>
		TOTAL CFDA 93.977	<u>1,760,387</u>	<u>0</u>
Department of State Health Services				
Program: Preventive Health Services Sexually Transmitted Disease Research, Demonstrations, and Public Information Education Grants				
Federal Pass Through				
870908 STD Training	93.978	2008-025768-001	112,925	
870909 STD Training	93.978	2009-030925-001	124,660	
		Total Indirect	<u>237,585</u>	<u>0</u>
		Total Program	<u>237,585</u>	<u>0</u>
See Accompanying Notes to Schedule of Expenditures of Federal and State Awards		TOTAL CFDA 93.978	<u>237,585</u>	<u>0</u>

Dallas County, Texas
 Schedule of Expenditures of Federal and State Awards
 For the year ended September 30, 2009

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Pass-Through Grant Number	Expenditures	Amounts Passed Through to Subrecipients
Department of State Health Services				
Program: Preventive Health and Health Services Block Grant				
Federal Pass Through				
871209 RLSS - Local Public Health System	93.991	2009-028254-001	183,738	
871210 RLSS - Local Public Health System	93.991	2010-032748-001	20,240	
		Total Indirect	<u>203,978</u>	<u>0</u>
		Total Program	<u>203,978</u>	<u>0</u>
		TOTAL CFDA 93.991	<u>203,978</u>	<u>0</u>
Social Security Administration				
Social Security Administration				
Program: Cooperative Disability Investigation				
Federal Direct				
590008 Social Security Fraud Investigation	96.000	SS06-04-60001	-1,713	
590009 Social Security Fraud Investigation	96.000	SS06-04-60001	226,382	
47750 Social Security Recovery	96.000	N/A	308,600	
		Total Direct	<u>533,269</u>	<u>0</u>
		Total Program	<u>533,269</u>	<u>0</u>
		TOTAL CFDA 96.000	<u>533,269</u>	<u>0</u>
U.S. Department of Homeland Security				
U.S. Immigration and Customs Enforcement				
Program: ICE SAC Dallas Joint Operations/Task Forces				
Federal Direct				
540109 DHS/ICE Joint Task Forces	97.000	2007-2038	44,027	
		Total Direct	<u>44,027</u>	<u>0</u>
		Total Program	<u>44,027</u>	<u>0</u>
		TOTAL CFDA 97.000	<u>44,027</u>	<u>0</u>
U.S. Department of Homeland Security				
Governor's Div of Emergency Management				
Program: State Domestic Preparedness Equipment Support Program				
Federal Pass Through				
410504 State Homeland Security Program	97.004	2004-SHSP-48113	4,349	
		Total Indirect	<u>4,349</u>	<u>0</u>
		Total Program	<u>4,349</u>	<u>0</u>
		TOTAL CFDA 97.004	<u>4,349</u>	<u>0</u>

See Accompanying Notes to Schedule of Expenditures of Federal and State Awards

Dallas County, Texas
 Schedule of Expenditures of Federal and State Awards
 For the year ended September 30, 2009

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Pass-Through Grant Number	Expenditures	Amounts Passed Through to Subrecipients
Governors Division of Emergency Management				
Program: Urban Area Security Initiative				
Federal Pass Through				
410706	2006 Urban Area Security Initiative	97.008	2006-GE-T6-0068	87,179
410707	Urban Areas Security Initiative	97.008	2007-GE-T7-0024	33,304
410708	Urban Areas Security Initiative	97.008	2008-GE-T8-0034	112,125
			Total Indirect	<u>232,608</u> 0
			Total Program	<u>232,608</u> 0
			TOTAL CFDA 97.008	<u>232,608</u> 0
Governor's Division of Emergency Management				
Program: Disaster Grants - Public Assistance (Presidentially Declared Disaster)				
Federal Pass Through				
430408	Hurricane Gustav Emergency Assistance	97.036	EM-3290-TX	-20,878
430508	Hurricane Ike Emergency Assistance	97.036	DR-1791-TX	131,241
			Total Indirect	<u>110,363</u> 0
			Total Program	<u>110,363</u> 0
			TOTAL CFDA 97.036	<u>110,363</u> 0
U.S. Department of Homeland Security				
Office of Domestic Preparedness				
Program: Assistance to Firefighters				
Federal Pass Through				
410109	Federal Assistance to Firefighters	97.044	EMW-2008-FO-09613	13,060
			Total Indirect	<u>13,060</u> 0
			Total Program	<u>13,060</u> 0
			TOTAL CFDA 97.044	<u>13,060</u> 0
Governors Division of Emergency Management				
Program: Citizen Corps				
Federal Pass Through				
410806	CCP - Citizen Corps	97.053	2006-GE-T6-0068	19,932
			Total Indirect	<u>19,932</u> 0
			Total Program	<u>19,932</u> 0
			TOTAL CFDA 97.053	<u>19,932</u> 0
			GRAND TOTAL FEDERAL	<u>\$ 89,418,513</u> <u>\$ 15,831,333</u>

See Accompanying Notes to Schedule of Expenditures of Federal and State Awards

Dallas County, Texas
 Schedule of Expenditures of Federal and State Awards
 For the year ended September 30, 2009

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Pass-Through Grant Number	Expenditures	Amounts Passed Through to Subrecipients
STATE OF TEXAS				
Attorney General of Texas				
Program: Victim Information and Notification Everyday				
Direct				
240010 Victim Information Notification Everyday	N/A	1011998	\$ 123,449	\$ -
		Total Direct	<u>123,449</u>	<u>0</u>
		Total Program	<u>123,449</u>	<u>0</u>
Attorney General of Texas				
Program: Other Victim Assistance				
Direct -				
690008 Family Violence Victim Caseworker	N/A	08-02553	-4,302	
690009 Family Violence Victim Caseworker	N/A	802553	49,729	
690010 Family Violence Victim Caseworker	N/A		4,398	
		Total Direct	<u>49,825</u>	<u>0</u>
		Total Program	<u>49,825</u>	<u>0</u>
Community Justice Assistance Program				
Dallas Community Supervision and Corrections				
Program: Jail Chemical Dependency Treatment Program				
Pass Through				
110009 Jail Substance Abuse	N/A	PRG IN#009	63,390	
		Total Indirect	<u>63,390</u>	<u>0</u>
		Total Program	<u>63,390</u>	<u>0</u>
Department of State Health Services				
Program: Centers for Disease Control & Prevention				
Direct				
872909 Infectious Disease Control Unit Flu Lab	N/A	2009-0308830-001	5,686	
		Total Direct	<u>5,686</u>	<u>0</u>
		Total Program	<u>5,686</u>	<u>0</u>
Department of State Health Services				
Program: HIV Care Formula Grant				
Direct				
6550109 DSHS HIV State Services	N/A	2009-028105-001	1,539,217	1,539,217
6550110 DSHS HIV State Services	N/A	2010-031494	130,384	130,384
		Total Direct	<u>1,669,601</u>	<u>1,669,601</u>
		Total Program	<u>1,669,601</u>	<u>1,669,601</u>
See Accompanying Notes to Schedule of Expenditures of Federal and State Awards				

Dallas County, Texas
Schedule of Expenditures of Federal and State Awards
For the year ended September 30, 2009

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Pass-Through Grant Number	Expenditures	Amounts Passed Through to Subrecipients
Department of State Health Services				
Program: Tuberculosis Control				
Direct				
870108 TB Prevention & Control	N/A	2008-023149-01	-504	
870109 TB Prevention & Control	N/A	2009-028469-001	760,349	
870110 TB Prevention & Control	N/A	2010-032848.001	127,014	
871309 Task Order #23	N/A	2009-028469-001	52,740	
871409 Tuberculosis-Epidemiologic Studies Consortiums	N/A	2009-030441-001	38,669	
		Total Direct	<u>978,268</u>	<u>0</u>
		Total Program	<u>978,268</u>	<u>0</u>
District Court				
Program: State and Local Narcotics Control Assistance				
Direct				
91042 State: Sheriff Narcotics Seizure Fund	N/A	N/A	7,486	
91047 State: Confiscated Funds Pct 3	N/A	N/A	313	
91049 State: Constable 2 Seizures	N/A	N/A	2,630	
91052 State: Constable 4 Forfeiture Funds	N/A	N/A	5,535	
		Total Direct	<u>15,964</u>	<u>0</u>
Pass Through				
541 DA Forfeiture - State	N/A	N/A	224,600	
		Total Indirect	<u>224,600</u>	<u>0</u>
		Total Program	<u>240,564</u>	<u>0</u>
Office of the Governor, Criminal Justice Division				
Program: Criminal Justice Planning (421) Fund				
Direct				
100508 SAFPF Re-Entry Court	N/A	SF-08-A10-18041-03	-6,079	
100509 SAFPF Re-Entry Court	N/A	SF-09-A10-18041-04	47,482	
100510 SAFPF Re-Entry Court	N/A	1804105	4,266	
100608 Female Offender Program (Felony)	N/A	SF-08-A10-19733-01	60,998	
100609 Female Offender Program (Felony)	N/A	SF-09-A10-19733-02	11,950	
100610 Female Offender Program (Felony)	N/A	1973303	12,285	
100708 Felony DWI Court	N/A	SF-08-A10-19689-01	43,275	
100709 Felony DWI Court	N/A	SF-09-A10-19689-02	16,597	
100710 Felony DWI Court	N/A	1968903	5,033	
201109 Dallas County DWI Court	N/A	SF-09-A10-18681-03	61,802	
201110 Dallas County DWI Court	N/A	1868104	24,848	
261109 Mental Health Diversion Court	N/A	SF-09-A10-18046-04	21,235	
600908 Collaborative Domestic Violence Project	N/A	SF-08-A10-15871-07	-1,901	
600909 Collaborative Domestic Violence Project	N/A	SF-09-A10-15871-08	116,786	
600910 Collaborative Domestic Violence Project	N/A	1587109	12,877	
601108 Collaborative Prosecutor Project	N/A	SF-08-A10-18716-02	-257	
601109 Collaborative Prosecutor Project	N/A	SF-09-A10-18716-03	64,132	
601110 Collaborative Prosecutor Project	N/A	1871604	4,900	
601508 Child Abuse Court Prosecutor	N/A	SF-08-A10-16753-05	-819	
601509 Child Abuse Court Prosecutor	N/A	SF-09-A10-16753-06	77,658	
601510 Child Abuse Court Prosecutor	N/A	1675306	2,608	
		Total Direct	<u>579,676</u>	<u>0</u>
		Total Program	<u>579,676</u>	<u>0</u>

See Accompanying Notes to Schedule of Expenditures of Federal and State Awards

Dallas County, Texas
 Schedule of Expenditures of Federal and State Awards
 For the year ended September 30, 2009

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Pass-Through Grant Number	Expenditures	Amounts Passed Through to Subrecipients
TAIP (Treatment Alternative to Incarceration Program)				
Dallas Community Supervision and Corrections				
Program: Residential Substance Abuse Treatment for State Prisons				
Pass Through				
100409 s Wilmer Residential Substance Abuse	N/A	RT-07-A10-14879-09	94,518	
		Total Indirect	<u>94,518</u>	<u>0</u>
		Total Program	<u>94,518</u>	<u>0</u>
Tarrant County				
Program: Tarrant County for Influenza Surveillance				
Pass Through				
873209 Tarrant County for Influenza Surveillance	N/A	2009-030452	154,318	
		Total Indirect	<u>154,318</u>	<u>0</u>
		Total Program	<u>154,318</u>	<u>0</u>
Task Force on Indigent Defense				
Program: Mental Health - Indigent Defense				
Direct				
660308 Mental Health Division Dallas County	N/A	212-58-D02	-37,295	
660309 Mental Health Division Dallas County	N/A	212-59-D02	20,502	
		Total Direct	<u>-16,793</u>	<u>0</u>
		Total Program	<u>-16,793</u>	<u>0</u>
Task Force on Indigent Defense				
Program: Indigent Defense Grant				
Direct				
46645 SB 7 - Indigent Defense Grant	N/A	212-02-057	1,773,316	
		Total Direct	<u>1,773,316</u>	<u>0</u>
		Total Program	<u>1,773,316</u>	<u>0</u>
Texas Commission on Environmental Quality				
Program: Local Initiative Project				
Direct				
200408 Dallas County Clean Air Emissions Task Force	N/A	582-8-89951	135,012	
200409 Dallas County Clean Air Emissions Task Force	N/A	582-8-89951	281,030	
200509 Dallas County Clean Air Vehicle Fleet Initiative	N/A	582-8-89951	130,565	
200608 Dallas County Counterfeit Inspections Initiative	N/A	582-8-89951	22,328	
200609 Dallas County Counterfeit Inspections Initiative	N/A	582-8-89951	874,630	
200709 Regional Smoking Vehicle Program	N/A	582-8-89951	111,366	
		Total Direct	<u>1,554,931</u>	<u>0</u>
		Total Program	<u>1,554,931</u>	<u>0</u>
See Accompanying Notes to Schedule of Expenditures of Federal and State Awards				

Dallas County, Texas
 Schedule of Expenditures of Federal and State Awards
 For the year ended September 30, 2009

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Pass-Through Grant Number	Expenditures	Amounts Passed Through to Subrecipients
Texas Commission on Environmental Quality				
Program: Air Check Texas Repair & Replacement Assistance Program				
Direct				
200308 AirCheck Texas Repair & Replacement	N/A	582-2-55082-02	6,446	6,446
200309 AirCheck Texas Repair & Replacement	N/A	582-2-55082-02	8,870,624	8,870,624
200310 AirCheck Texas Repair & Replacement	N/A	582-2-55082-02	7,000,000	7,000,000
Total Direct			<u>15,877,070</u>	<u>15,877,070</u>
Total Program			<u>15,877,070</u>	<u>15,877,070</u>
Texas Department of Criminal Justice				
Program: TX Correctional Office on Offenders w/Medical & Mental Impairments				
Direct				
204008 TCOOMMI	N/A	696-TC-8-9-L00090	95,500	
Total Direct			<u>95,500</u>	<u>0</u>
Total Program			<u>95,500</u>	<u>0</u>
Texas Department of Criminal Justice				
Program: Alternative to Transitional Treatment Center Program				
Direct				
37009 DC Community Continuum of Care (4C Program)	N/A	696-TC-8-9-L00090	159,110	
Total Direct			<u>159,110</u>	<u>0</u>
Total Program			<u>159,110</u>	<u>0</u>
Texas Department of Transportation				
Program: Automobile Theft Prevention Authority				
Direct				
560005 North Tx Auto Theft Task Force	N/A	SA-T01-10047-05	1,000	
560008 North Tx Auto Theft Task Force	N/A	SA-T01-10047-08	22,718	
560009 North Tx Auto Theft Task Force	N/A	SA-T01-10047-09	946,825	91,980
560010 North Tx Auto Theft Task Force	N/A	SA-T01-10047-10	109,680	5,886
560209 Auto Theft Program Income	N/A	10047-09	5,292	
Total Direct			<u>1,085,515</u>	<u>97,866</u>
Total Program			<u>1,085,515</u>	<u>97,866</u>
Texas Education Agency				
Program: Juvenile Justice Alternative Education				
Direct				
720108 JJAEP School	N/A	TJPC-P-2008-057	-16,051	
720109 JJAEP School	N/A	TJPC-P-2009-057	1,570,873	
720110 JJAEP School	N/A	TJPC-P-2010-057	162,497	
Total Direct			<u>1,717,319</u>	<u>0</u>
Total Program			<u>1,717,319</u>	<u>0</u>

See Accompanying Notes to Schedule of Expenditures of Federal and State Awards

Dallas County, Texas
 Schedule of Expenditures of Federal and State Awards
 For the year ended September 30, 2009

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Pass-Through Grant Number	Expenditures	Amounts Passed Through to Subrecipients
Texas Education Agency				
Program: Texas Educator Excellence Award Program				
Direct				
750809 Texas Educator Excellence Grant (TEFG)	N/A	57814	100,000	
		Total Direct	<u>100,000</u>	<u>0</u>
		Total Program	<u>100,000</u>	<u>0</u>
Texas Juvenile Probation Commission				
Program: Juvenile Justice Delinquency Prevention - State				
Direct				
710309 Community Corrections Assistance Program	N/A	TJPC-Y-2009-057	2,081,394	
710310 Community Corrections Assistance Program	N/A	TJPC-Y-2010-057	179,049	
710809 State Aid	N/A	TJPC-A-2009-057	988,115	
710810 State Aid	N/A	TJPC-A-2010-057	104,385	
711209 Local Post Adjudication Fund	N/A	TJPC-V-2009-057	492,999	
711509 Salary Adj Funding for Juvenile Probation, Detention, & Correction Officers	N/A	TJPC-Z-2009-057	1,040,170	
711510 Salary Adj Funding for Juvenile Probation, Detention, & Correction Officers	N/A	TJPC-Z-2010-057	132,213	
711609 Special Needs Diversionary Program	N/A	TJPC-M-2009-057	219,765	
711610 Special Needs Diversionary Program	N/A	TJPC-M-2010-057	20,791	
711809 Progressive Sanctions JPO	N/A	TJPC-F-2009-057	683,953	
711810 Progressive Sanctions JPO	N/A	TJPC-F-2010-057	180,505	
711909 Progressive Sanctions I, II, III	N/A	TJPC-G-2009-057	289,652	
712009 Progressive Sanctions ISJPO	N/A	TJPC-O-2009-057	242,352	
712010 Progressive Sanctions ISJPO	N/A	TJPC-O-2010-057	56,381	
712209 Intensive Community Based Pilot	N/A	TJPC-U-2009-057	167,439	
712210 Intensive Community Based Pilot	N/A	TJPC-U-2010-057	37,638	
712309 Intensive Community Based Program	N/A	TJPC-X-2009-057	209,910	
712310 Intensive Community Based Program	N/A	TJPC-X-2010-057	611	
712409 H-Diversionary Placement Fund	N/A	TJPC-H-2009-057	1,649,885	
720109 x JJAEP School	N/A	TJPC-P-2009-057	1,301,841	
720110 x JJAEP School	N/A	TJPC-P-2010-057	121,897	
		Total Direct	<u>10,200,945</u>	<u>0</u>
		Total Program	<u>10,200,945</u>	<u>0</u>
State Comptroller				
Program: Tobacco Compliance for Local Law Enforcement				
Direct				
1000509 Tobacco Compliance Grant for Local Law Enforcement Agency	N/A	2008-1411	24,919	
1000609 Tobacco Compliance Grant for Local Law Enforcement Agency	N/A	2008-1650	-26,112	
		Total Direct	<u>-1,193</u>	<u>0</u>
		Total Program	<u>-1,193</u>	<u>0</u>
TOTAL STATE			\$ 36,505,015	\$ 17,644,537

See Accompanying Notes to Schedule of Expenditures of Federal and State Awards

DALLAS COUNTY, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2009

1. GENERAL

The accompanying 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, 2009. The County's reporting entity is defined in Note I.A to the County's basic financial statements.

2. BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal and State Awards (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. NONCASH AWARDS

Certain federal award programs reported in the Schedule do not involve cash awards to the County, as follows:

Childhood Immunization Grants CFDA 93.268 Health Department: Immunizations	\$ 4,981,824
Food Donation Program CFDA 10.550 Youth Village: Food Donations	<u>5,420</u>
Total value of noncash awards	<u>\$ 4,987,244</u>

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
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2009

Item 09-01 Significant Deficiency – Financial Accounting and Reporting

Contact person – Financial Audit Manager

Management Response – We agree with the finding. Requirements of GAAP, SEC, rating agencies, grantors, and legislators are becoming increasingly complex. Management continually reviews staffing, assignments and reporting criteria to optimize internal controls within limits of the official budget. The accounting policy and procedure manual is updated and expanded annually to address risks and new processes.

Corrective action will include:

- In-house training on elimination entries by financial management
- Sign-off with comments on draft financial by grants management

Estimated completion – Current and on-going

DALLAS COUNTY, TEXAS
STATUS OF PRIOR-YEAR FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

Item 08-01 Eligibility; Allowable Costs

Type of Finding: Significant Deficiency – Compliance over Eligibility and Allowable Costs

Program: CFDA 14.871, Section 8 – Housing Choice Vouchers

Criteria: For both family income examinations and reexaminations, the Housing Authority is required to obtain and document in the participant or applicant's file third party verification of (1) reported family annual income, (2) the value of assets, (3) expenses related to deductions from annual income, and (4) other factors that affect the determination of adjusted income or income based rent.

Condition Found: Two out of twenty-five participant files reviewed did not contain third party verification of certain income or valued assets to support the eligibility requirements for participation in the program.

Questioned Cost: None.

Perspective: The County is required to establish procedures that are appropriate and necessary to assure that income data provided by applicant or participant families is complete and accurate.

Effect: Without third party support of income verification, amounts paid to participants could be over or under paid.

Cause: The participant's income is not being properly reviewed and verified with support from third party information.

Recommendation: The County should continue to use the Enterprise Income Verification system for third party verification of wages to assist in determining if a participant has under reported income and document and maintain this information with the participant or applicant's file. In addition management should review participant's files to ensure all required documentation for eligibility is on file.

View of Responsible Officials: Management concurs with the finding. Currently, there are procedures in place to ensure that every file has an Enterprise Income Verification conducted. To improve upon the procedures, monitors will utilize a check list in participant files verifying what process was utilized in determining family annual income, value of assets, expenses related to deductions from annual income or other factors that affected the determination of adjusted income or income based rent.

Status: As stated in the response, in order to improve the income verification process, Dallas County is utilizing a checklist in participant files verifying the process that was utilized in determining family income, value of assets, expenses related to deductions from annual income or other factors that affected the determination of adjusted income or income based rent.

Item 08-02 Eligibility; Allowable Costs

Type of Finding: Significant Deficiency – Compliance over Eligibility and Allowable Costs

Program: CFDA 14.871, Section 8 – Housing Choice Vouchers

Criteria: The Housing Authority is required to reexamine family income and composition at least once every 12 months and adjust the tenant rent and housing assistance payment as necessary using the documentation from third party verification (24 CFR section 982.516).

Condition Found: Eight out of twenty-five files selected for testing were not reexamined within the required timeframe.

Questioned Cost: None.

Perspective: The County should establish and implement procedures that will ensure that reexaminations are performed within the specified timeframe. Management should perform reviews of client files to ensure that reexaminations are performed on time.

Effect: Non-compliance with program compliance requirements may jeopardize the receipt of federal funding for the program.

Cause: The reexamination of participant's is not being performed with the timeframe established in federal guidelines.

Recommendation: The County should implement procedures to ensure that participant reexaminations are performed every 12 months, and Section 8 Case Managers are monitored during the year to determine that reexaminations are being performed timely.

View of Responsible Officials: Management concurs with the finding. Procedures are in place to ensure that participant reexaminations are performed at least every twelve months. Participants will be notified ninety days prior to the reexamination anniversary date to schedule the reexamination. Status of pending reexaminations will be updated, discussed and addressed during the monthly staff meetings.

Status: Procedures are in place to ensure that participant reexaminations are performed at least every twelve months. Participants are being notified ninety days prior to the reexamination anniversary date to schedule the reexamination.

Item 08-03 Allowable Costs

Type of Finding: Significant Deficiency – Compliance over Allowable Costs

Program: CFDA 14.871, Section 8 – Housing Choice Vouchers

Criteria: If the family moves out of the unit, the Housing Authority may not make any housing assistance payment to the owner for any month after the month when the family moves out (24 CFR sections 982.311 (d)).

Condition Found: In one of twenty-five files selected for testing it was noted that payments totaling \$5,496 were paid to a landlord for rent relating to a tenant who already moved out of the unit. The tenant was ported out to another Housing Authority in the prior year.

Questioned Cost: \$5,496

Perspective: The County should ensure that follow up procedures are in place to review HAP payments to landlords when participants are terminated or ported out of the Authority.

Effect: Payments made to landlords for services not rendered results in unallowable cost and non-compliance with federal guidelines.

Cause: A review of subsequent payments to landlords for terminated tenants is not being performed to ensure that HAP payments are discontinued.

Recommendation: The County should implement procedures to ensure that terminations are reviewed to ensure that HAP payments are not being made to Landlords.

View of Responsible Officials: Management concurs with the finding. Based on existing procedures, efforts to collect overpaid funds were made (Copies of documents provided to the auditor). However, due to typographical error, the notification to landlord had the incorrect amount. Subsequently, upon identifying the error, the landlord was notified and the overpaid funds recovered. Additionally, since that time, Dallas County has instituted a new version of the overpayment notification system that would address such cases and is available for review.

Status: As stated in the response, a new version of the overpayment notification system is in place to ensure that overpaid amounts are accurately stated and collected.

Item 08-04 Reporting

Type of Finding: Significant Deficiency – Compliance over Reporting

Program: CFDA 14.871, Section 8 – Housing Choice Vouchers

Criteria: The Housing Authority is required to submit HUD form 50058 electronically to HUD each time it completes an admission, annual reexamination, interim reexamination, portability move-in, or other change of unit for a family. The Authority must also submit a Family Report when a family ends participation in the program or moves out of the Authority's jurisdiction under portability (24 CFR part 908 and 24 CFR section 982.158).

Condition Found: The reports filed with HUD did not accurately reflect the information found from examination of supporting documentation within the participant's file.

Questioned Cost: None.

Perspective: One of twenty-five HUD 50058 reports selected for testing had a discrepancy with the number of household members. One of twenty-five HUD 50058 reports selected for testing had a discrepancy in the last name of three household members.

Effect: The HUD 50058 reports filed did not contain accurate information.

Cause: Control procedures requiring the independent review of HUD 50058 reports reflected inaccurate information from the lack of oversight and review of the HUD 50058 reports when completed and filed with HUD.

Recommendation: The HUD 50058 reports should be reviewed and verified against supporting documentation in the participant's file.

View of Responsible Officials: Management concurs with the finding. Dallas County will implement procedure to document information such as, name changes, in case notes. The monitors, during their routine review process, will then follow-up on the case notes to obtain documentation that will help reconcile information with HUD 50058 family reports.

Status: Dallas County has implemented procedure to document information such as name changes in case notes. The monitors, during their review process are following up on cases to obtain documentation that helps reconcile information with HUD 50058 family reports.

Item 08-05 Cash Management

Type of Finding: Compliance over Cash Management

Program: Air Check Texas Repair & Replacement Assistance Program

Criteria: When funds are advanced, recipients must follow procedures to minimize the time elapsing between the transfer of funds from the U.S. Treasury and disbursement. The interest earned on advances from TCEQ may be used in the operation of the grant. The interest earned and the amount used by the grantee and sub grantee is required to be recorded and reported quarterly to TCEQ. Any unused interest earned must be submitted to TCEQ at the end of the grant.

Condition Found: Interest earned on cash balances was not calculated for July and September.

Questioned Cost: None.

Perspective: Dallas County does not request funds from TCEQ. Periodically, TCEQ forwards the funds to Dallas County based on fees collected in Dallas County. The County calculates the interest earned on funds during the period between receipt from TCEQ and disbursement to sub recipient and reports as program income in the general ledger. Dallas County did not calculate interest earned on cash balances for funds on hand in July and September.

Effect: Without proper and timely calculation and reporting of interest income the compliance requirement within the grant agreement for cash management is not met.

Cause: Dallas County did not calculate interest earned on cash balances for funds on hand in July and September in a timely manner.

Recommendation: Dallas County should monitor cash on hand to assure interest income is calculated as required and the proper interest income amount is recorded and reported to the grantor.

View of Responsible Officials: On July 24, 2008 a request for payment to the sub recipient was made for \$6,533,158. Dallas County calculates interest at the end of every month when average interest rate for the month is available. As of July 24, 2008 the interest rate for the month was not available and no interest was calculated for the amount in question. Later, however, interest was calculated for twenty four days of July and for the months after. Also, Dallas County will issue a check for the total interest amount to NCTCOG. Dallas County did not calculate interest on funds from TCEQ timely for the last seven days of September 2008. This interest was calculated in October 2008 and was booked as program income in the general ledger in FY 2009. Dallas County will ensure that interest is calculated timely on all idle funds.

Status: Dallas County has calculated and paid all interest due to the sub recipient for FY 2009.

Item 08-06 Allowable Costs

Type of Finding: Compliance over Allowable Costs

Program: CFDA 93.044/93.045, Special Programs for the Aging

Criteria: The A-102 Common Rule and OMB Circular A-110 require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursement contracts, and other agreements with state, local and federally-recognized Indian Tribal governments. To be allowable under federal awards, costs must meet

certain general criteria. Those criteria require, amongst other things that the expenditure be adequately documented, be allocable to Federal awards under the provisions of 2 CFR part 225, and be based on actual not budgeted amounts. Further, A-110 requirements states that recipients' financial management systems shall provide for the following: 1) accurate, current and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements are set forth in Section 52; 2) written procedures for determining the reasonableness, allocability and allowability of costs in accordance with the provisions of the applicable Federal cost principles and the terms and conditions of the award; and 3) accounting records including cost accounting records that are supported by source documentation.

Condition Found: Costs associated with the meals and the senior center operations are combined within a single County fund. As such, we could not determine the separate actual costs associated with each component. This resulted in our inability to determine the actual costs for the senior center operations which is operated on a cost reimbursement basis. In addition, it also prevented us from determining the actual cost of meals for the purpose of verifying that no profit was earned on the contract, for example, the total amount billed on a fixed unit basis did not exceed the actual cost to operate the meals program. In addition, it was noted that personnel costs charged to the grant were charged between the meals and senior centers components of the grant based on budgeted numbers versus actual costs. This would not have impacted the total amount that was reimbursed by the grant but rather the allocation between the different components.

Questioned Cost: None.

Perspective: Due to the fact that the meals are served in the associated senior centers, the County simply combined the costs of both operations into one single fund.

Effect: There is potential for instances of noncompliance and questioned costs.

Cause: The County did not establish and maintain separate funds or cost centers.

Recommendation: Separate funds or cost centers should be established to track, account and record costs for each respective component.

View of Responsible Officials: Although the charges to the meals and the senior center operations are posted to a single grant number, the expenditures for the respective components are tracked and allocated separately (copies of worksheets provided to the Auditor). The charges are based on a cost allocation plan which allows for reasonable allocation of costs between the two components. (A copy of the plan provided to the Auditor). The match for the respective components is allocated based on the allocation plan and is reported to the grantor on a monthly basis. (Copies of the worksheet provided to the Auditor). The nature of most activities involved in the meals and the senior center operations component are inseparable. Therefore the grantor requires the program to allocate and charge costs to these components based on established percentages. The grantor has reviewed the cost allocations and has approved the personnel charges to the components in question.

The recommendation to separate cost centers will be implemented in the next grant year and our agency will continue to track, account, and record cost for the respective components.

Status: The recommendation to separate the cost centers has been created for Congregate Meals and Senior Center Operations. All expenses are tracked and charged to their respective components.