

Dallas County, Texas

Single Audit Reports for the
Year Ended September 30, 2018

DALLAS COUNTY, TEXAS

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	1-2
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY <i>THE UNIFORM GUIDANCE</i>	3-5
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON SCHEDULE OF EXPENDITURES OF STATE AWARDS REQUIRED BY THE STATE OF TEXAS <i>UNIFORM GRANT MANAGEMENT STANDARDS</i>	6-8
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2018	9-14
SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2018	15-16
NOTES TO THE SCHEDULES OF FEDERAL AND STATE AWARDS	17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	18-19
STATUS OF PRIOR YEAR FINDINGS (AS PREPARED BY COUNTY MANAGEMENT)	20-21

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

The Honorable County Judge and Commissioners' Court
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, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Dallas County, Texas (the County), as of and for the year ended September 30, 2018, 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 27, 2019, which included an emphasis of matter paragraph related to the implementation of a new accounting standard and an emphasis of matter paragraph related to a change in the reporting entity. Our report includes a reference to other auditors who audited the financial statements of the Dallas County Hospital District, which represents the entire discretely presented component unit, as described in our report on Dallas County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our 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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

Deloitte & Touche LLP

March 27, 2019

INDEPENDENT AUDITORS' 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*

The Honorable County Judge and Commissioners Court
Dallas County, Texas

Report on Compliance for Each Major Federal Program

We have audited Dallas County's (the "County") compliance with the types of compliance requirements described 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, 2018. 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.

The County's basic financial statements include the operations of the Dallas County Hospital District, which received federal and state awards not included in the County's Schedules of Expenditures of Federal and State Awards for the year ended September 30, 2018. Our audit, described below, did not include the operations of the Dallas County Hospital District because the entity engaged other auditors to perform audits in accordance with *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"), as applicable. This report does not include the results of the other auditors' testing of internal control over compliance or over compliance that are reported on separately by those auditors.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the Uniform Guidance. Those standards and the Uniform Guidance 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 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended September 30, 2018.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal 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.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of 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 governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the

aggregate remaining fund information of the County as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 27, 2019, which contained unmodified opinions on those financial statements. Our report includes reference to other auditors who audited the financial statements of the Dallas County Hospital District, which represent all of the aggregate discretely presented component units, and an emphasis related to the implementation of a new accounting standard and change in the reporting entity, as described in our report on Dallas County's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Deloitte & Touche LLP

June 14, 2019

INDEPENDENT AUDITORS' 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 STATE OF TEXAS UNIFORM GRANT MANAGEMENT STANDARDS

The Honorable County Judge and Commissioners Court
Dallas County, Texas

Report on Compliance for Each Major State Program

We have audited Dallas County's (the "County") compliance with the types of compliance requirements described in the State of Texas Uniform Grant Management Standards ("UGMS") that could have a direct and material effect on each of the County's major state programs for the year ended September 30, 2018. 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.

The County's basic financial statements include the operations of the Dallas County Hospital District, which received federal and state awards not included in the County's Schedules of Expenditures of Federal and State Awards for the year ended September 30, 2018. Our audit, described below, did not include the operations of the Dallas County Hospital District because the entity engaged other auditors to perform audits in accordance with UGMS, as applicable. This report does not include the results of the other auditors' testing of internal control over compliance or over compliance that are reported on separately by those auditors.

Management's Responsibility

Management is responsible for compliance with state statutes, regulations, and the terms and conditions applicable to its state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and UGMS. Those standards 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 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 on compliance for each major state program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major State Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2018.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with UGMS, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Report on Schedule of Expenditures of State Awards Required by UGMS

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 27, 2019, which contained unmodified opinions on those financial statements. Our report includes reference to other auditors who audited the financial statements of the Dallas County Hospital District, which represent all of the aggregate discretely presented component units, and an emphasis related to the implementation of a new accounting standard and change in the reporting entity, as described in our report on Dallas County's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of State Awards is presented for purposes of additional analysis as required by the UGMS and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of State Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Deloitte & Touche LLP

June 14, 2019

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Contract Number	9/30/2018 Expenditure	Amounts passed through to subrecipients
U.S. Department of Agriculture				
Child Nutrition Cluster				
School Breakfast Program:				
51101 Juvenile Department School Breakfast Program	10.553	01219	\$ 339,631	\$ -
Total National School Breakfast Program:			<u>339,631</u>	<u>-</u>
National School Lunch Program				
5110-5116 Juvenile Department School Lunch/Snack Program	10.555	01219	675,478	-
Total National School Lunch Program:			<u>675,478</u>	<u>-</u>
Total Child Nutrition Cluster			<u>1,015,109</u>	<u>-</u>
Subtotal U.S. Department of Agriculture Pass-Through Programs			<u>1,015,109</u>	<u>-</u>
Total U.S. Department of Agriculture Programs			<u>1,015,109</u>	<u>-</u>
U.S. Department of Housing and Urban Development Direct Programs				
CDBG - Entitlement Grants Cluster				
Community Development Block/Entitlement Grants:				
Community Development Block Grants	14.218	B-09-UC-48-0003	8,629	8,629
Community Development Block Grants	14.218	B-10-UC-48-0003	13,260	13,260
Community Development Block Grants	14.218	B-11-UC-48-0003	38,388	38,388
Community Development Block Grants	14.218	B-12-UC-48-0003	90,547	90,547
Community Development Block Grants	14.218	B-13-UC-48-0003	110,717	110,717
Community Development Block Grants	14.218	B-14-UC-48-0003	59,553	59,553
Community Development Block Grants	14.218	B-15-UC-48-0003	217,114	217,114
Community Development Block Grants	14.218	B-16-UC-48-0003	436,696	436,696
Community Development Block Grants	14.218	B-17-UC-48-0003	937,092	243,077
Total Community Development Block/Entitlement Grants			<u>1,911,996</u>	<u>1,217,981</u>
Total CDBG - Entitlement Grants Cluster			<u>1,911,996</u>	<u>1,217,981</u>
Emergency Shelter Grant Program:				
960017 Emergency Solutions Grant	14.231	E16-UC-48-0003	130,346	118,526
960018 Emergency Solutions Grant	14.231	E17-UC-48-0004	388	-
Total Emergency Shelter Grant Program			<u>130,734</u>	<u>118,526</u>
HOME Investment Partnerships Program:				
HOME Investment Partnerships Program	14.239	M-14-UC-48-0221	28,124	-
HOME Investment Partnerships Program	14.239	M-15-UC-48-0221	36,726	-
HOME Investment Partnerships Program	14.239	M-16-UC-48-0221	133,414	-
Total HOME Investment Partnerships Program			<u>198,264</u>	<u>-</u>
Family Self-Sufficiency Program				
806116 ROSS Family Self-Sufficiency Coordinator	14.896	TX559FSH621A016	9,559	-
806117 ROSS Family Self-Sufficiency Coordinator	14.896	FSS17TX0019-01-00	56,801	-
Total Family Self-Sufficiency Program			<u>66,360</u>	<u>-</u>
Housing Voucher Cluster				
Section 8 Housing Choice Vouchers:				
800118 Section 8 Housing Choice Vouchers	14.871	TX559	34,928,980	-
800518 Veterans Affairs Supportive Housing Vouchers	14.871	TX559VO207	214,405	-
805004 Section 8 Voucher Program Admin Fee 467	14.871	TX559	48,042	-
806018 Section 8 - Homeownership Program 467	14.871	TX559	199,604	-
Total Section 8 Housing Choice Vouchers Program			<u>35,391,031</u>	<u>-</u>
Total Housing Voucher Cluster			<u>35,391,031</u>	<u>-</u>
Subtotal U.S. Department of Housing and Urban Development Direct Programs			<u>37,698,385</u>	<u>1,336,507</u>
U.S. Department of Housing and Urban Development Pass-Through Programs				
Passed through the City of Dallas				
Housing Opportunities for Persons With AIDS				
820015 Housing Opportunities for Persons With AIDS	14.241	15-1361	2,388	-
820016 Housing Opportunities for Persons With AIDS	14.241	16-1188	2,407	-
820017 Housing Opportunities for Persons With AIDS	14.241	17-1412	1,716,572	-
820018 Housing Opportunities for Persons With AIDS	14.241	181375	24,459	-
820117 Housing Opportunities for Persons with AIDS (HOPWA)	14.241	17-1412	120,776	-
Total Housing Opportunities for Persons With AIDS			<u>1,866,602</u>	<u>-</u>
Passed through the Texas Department of State Health Services				
820318 DSHS HOPWA/HIV	14.241	537-16-0508-00001	34,295	34,295
820319 DSHS HOPWA/HIV	14.241	537-16-0508-00001	87,030	87,030
Total DSHS HOPWA/HIV			<u>121,325</u>	<u>121,325</u>
Subtotal U.S. Department of Housing and Urban Development Pass-Through Programs			<u>1,987,927</u>	<u>121,325</u>
Total U.S. Department of Housing and Urban Development Programs			<u>39,686,312</u>	<u>1,457,832</u>

(Continued)

DALLAS COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

U.S. Department of Justice Direct Programs					
251215 OVW FY 2013 Domestic Violence Mentor Court Program	16.013	2014-FJ-AX-0038	\$ 10,254	\$ -	
Total Violence Against Women Act Court Training and Improvement Grants			<u>10,254</u>	<u>-</u>	
Justice Systems Response to Families					
251317 OVW FY2016 Justice for Families Program & Dallas County Criminal Ct #10	16.021	2016-FJ-AX-0003	88,856	-	
Total OVW FY2016 Justice for Families Program & Dallas County Criminal Ct #10			<u>88,856</u>	<u>-</u>	
National Institute of Justice					
762117 Dallas County Youth with Sexual Behavior Problems Program FY16	16.543	2016-MU-MU-K046	131,041	-	
Total National Institute of Justice			<u>131,041</u>	<u>-</u>	
Drug Court Discretionary Grant Program					
700715 Juvenile Drug Enhancement Court	16.585	2014-DC-BX-0092	57,240	-	
Total Drug Court Discretionary Grant Program			<u>57,240</u>	<u>-</u>	
DNA Backlog Reduction Program:					
340516 DNA Backlog Reduction Program Income	16.741	2015-DN-BX-0053	140,712	-	
Total DNA Backlog Reduction Program			<u>140,712</u>	<u>-</u>	
Capital Case Litigation Initiative					
660614 Wrongful Conviction Review Program	16.746	2013-FA-BX-0005	33,784	-	
Total Capital Case Litigation Initiative			<u>33,784</u>	<u>-</u>	
National Sexual Assault Kit Initiative					
660715 National Sexual Assault Kit	16.833	2015-AK-BX-K002	619,112	-	
Total National Sexual Assault Kit Initiative			<u>619,112</u>	<u>-</u>	
Equitable Sharing Program					
91001 Confiscated Funds Constable Pct. 4 - Federal	16.922	N/A	6,349	-	
91002 Sheriff Federal Asset Sharing	16.922	N/A	81,488	-	
91004 Federal Forfeiture Funds Pct. 2	16.922	N/A	3,401	-	
91006 Federal Forfeiture Funds Pct. 3	16.922	N/A	1,705	-	
91011 District Attorney - Federal Asset Sharing Funds - DOJ	16.922	N/A	15,732	-	
Total Equitable Sharing Program			<u>108,675</u>	<u>-</u>	
Subtotal U.S. Department of Justice Direct Programs			<u>1,189,674</u>	<u>-</u>	
U.S. Department of Justice Pass-Through Programs					
Passed through City of Dallas					
Missing Children's Assistance					
640117 Internet Crimes against Children	16.543	2013-MC-FX-K036	2,700	-	
Total Missing Children's Assistance			<u>2,700</u>	<u>-</u>	
Passed through the Office of the Governor, Criminal Justice Division:					
Victims of Crime Act Formula Grants:					
603017 Comprehensive Victim Advocacy Project	16.575	VA-2913902	275,709	-	
603418 Community Satellite office Program	16.575	VA-3395301	76,750	-	
Total Victims of Crime Act Formula Grants			<u>352,459</u>	<u>-</u>	
Passed through the Office of the Governor, Criminal Justice Division:					
Violence Against Women Formula Grants:					
602418 Human Trafficking Intervention Project	16.588	WF-3394201	14,873	-	
602918 Family Violence Comprehensive Service Project	16.588	WF-2669005	91,331	-	
602919 Family Violence Comprehensive Service Project	16.588	WF-2669006	8,494	-	
101319 Felony Domestic Violence Court Program-Assessor	16.588	WF-2812505	7,384	-	
101419 The FDVC Program Community Supervision Officer and Monitoring Project	16.588	WF-2817905	7,415	-	
Total Violence Against Women Formula Grants			<u>129,497</u>	<u>-</u>	
Passed through the Office of the Governor, Criminal Justice Division:					
Residential Substance Abuse Treatment for State Prisoners:					
700618 Juvenile Residential Drug Treatment Center	16.593	RT-28408-04	119,903	-	
Total Residential Substance Abuse Treatment for State Prisoners			<u>119,903</u>	<u>-</u>	
Edward Byrne Memorial Justice Assistance Grant Program					
Passed through the City of Dallas					
Edward Byrne Memorial Justice Assistance Grant Program:					
202015 Justice Assistance Grant FY15	16.738	2015-DJ-BX-0841	32,977	-	
202017 Justice Assistance Grant FY15	16.738	2016-DJ-BX-0186	203,393	-	
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>236,370</u>	<u>-</u>	
Passed through the Office of the Governor, Criminal Justice Division:					
Edward Byrne Memorial Justice Assistance Grant Program:					
100418 RSAT-Judge John Creuzot	16.738	DJ-14879-19	301,500	-	
660816 Community Count Grant Program	16.738	2015-DC-NY-K002	153,572	-	
701618 Family Violence Intervention Program	16.738	DJ-25979-06	79,184	-	
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>534,256</u>	<u>-</u>	
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>770,626</u>	<u>-</u>	
Passed through the Office of the Governor, Criminal Justice Division:					
Paul Coverdell Forensic Sciences Improvement Grant Program					
300918 Improvement of Doc. Management and Workflow	16.742	CD-3416401	57,000	-	
Total Paul Coverdell Forensic Sciences Improvement Grant Program			<u>57,000</u>	<u>-</u>	
Subtotal U.S. Department of Justice Pass-Through Programs			<u>1,432,186</u>	<u>-</u>	
Total U.S. Department of Justice Programs			<u>2,621,859</u>	<u>-</u>	

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Contract Number	9/30/2018 Expenditure	Amounts passed through to subrecipients
U.S. Department of Transportation Pass-Through Programs				
Highway Planning and Construction Cluster				
Passed through North Central Texas Council of Governments				
Highway Planning and Construction:				
530418 Courtesy Patrol Program	20.205	18-7XXF5001	\$ 3,505,181	\$ -
530419 Courtesy Patrol Program	20.205	18-7XXF5001	274,689	-
Total Highway Planning and Construction			<u>3,779,870</u>	<u>-</u>
Passed through Texas Department of Transportation				
Highway Planning and Construction:				
10218 SoPac Trail (East Dallas Veloway) Phase 4	20.205	0918-47-098	1,891,200	-
30228 Medical District Drive	20.205	0918-45-884	1,259,442	-
40226 Walnut Hill/Denton DART to West of Midway Rd	20.205	0918-47-137	1,441,200	-
Total Highway Planning and Construction			<u>4,591,842</u>	<u>-</u>
Total Highway Planning and Construction Cluster			<u>8,371,712</u>	<u>-</u>
Subtotal U.S. Department of Transportation Pass-Through Programs				
Total U.S. Department of Transportation Programs				
<u>8,371,712</u> -				
U.S. Department of Treasury				
Equitable Sharing Program				
91012 District Attorney - Federal Asset Sharing Funds - Treasury	21.000	N/A	414,652	-
91008 Constable Pct. 3 - Federal Asset Sharing - Treasury	21.000	N/A	256	-
Total U.S. Department of Treasury			<u>414,908</u>	<u>-</u>
Subtotal U.S. Department of Treasury				
Total U.S. Department of Treasury Programs				
<u>414,908</u> -				
U.S. Department of Energy Pass-Through Programs				
Passed through the Texas Department of Housing and Community Affairs				
Weatherization Assistance for Low-Income Persons:				
830517 DOE Weatherization	81.042	56170002726	358,745	-
830518 DOE Weatherization	81.042	56180002956	1,511	-
Total Weatherization Assistance for Low-Income Persons			<u>360,256</u>	<u>-</u>
Subtotal U.S. Department of Energy Pass-Through Programs				
Total U.S. Department of Energy Programs				
<u>360,256</u> -				
U.S. Department of Education Pass-Through Programs				
Title I, Part A Cluster				
Passed through the Texas Education Agency				
Title I Grants to Local Education Agencies:				
750218 Title I Part A Improving Basic Program	84.010	18610101057950	366,039	-
750219 Title I Part A Improving Basic Program	84.010	18610101057950	27,719	-
Total Title I Grants to Local Education Agencies			<u>393,758</u>	<u>-</u>
Passed through the Local Education Agency:				
Title I Grants to Local Education Agencies:				
750918 Title I Part D Subpart 2 Delinquent Programs	84.010	16610103057814	576,876	-
750919 Title I Part D Subpart 2 Delinquent Programs	84.010	16610103057814	78,822	-
Total Title I Grants to Local Education Agencies			<u>655,698</u>	<u>-</u>
Total Title I, Part A Cluster			<u>1,049,456</u>	<u>-</u>
Special Education Cluster (IDEA)				
Passed through Texas Education Agency				
Special Education Grants to States:				
750618 Individuals with Disabilities Act (IDEA)	84.027	166600010578146600	66,298	-
750619 Individuals with Disabilities Act (IDEA)	84.027	166600010578146600	5,837	-
Total Special Education Grants to States			<u>72,135</u>	<u>-</u>
Total Special Education Cluster (IDEA)			<u>72,135</u>	<u>-</u>
Passed through Region 10 Education Services (ESC10)				
English Language Acquisition Grants:				
751118 Title III Part A LEP	84.365	18671001057950	5,074	-
Total English Language Acquisition Grants			<u>5,074</u>	<u>-</u>
Passed through Region 10 Education Services (ESC10)				
Supporting Effective Instruction State Grant				
750318 Title II Part A Teacher and Principal Training and Recruiting	84.367	18694501057950	21,915	-
Total Supporting Effective Instruction State Grant			<u>21,915</u>	<u>-</u>
Passed through Region 10 Education Services (ESC10)				
Student Support and Academic Enrichment Program				
751218 Title IV, Part A Safe & Drug Free Schools & Communities	84.424	18680101057950	9,456	-
Total Student Support and Academic Enrichment Program			<u>9,456</u>	<u>-</u>
Subtotal U.S. Department of Education Pass-Through Programs				
Total U.S. Department of Education Programs				
<u>1,158,036</u> -				
U.S. Department of the Interior Direct Programs				
Help America Vote Act Requirements				
230214 HAVA Program Income	90.401	78532	41,850	-
Total Help America Vote Act Requirements			<u>41,850</u>	<u>-</u>
Subtotal U.S. Department of the Interior Pass-Through Programs				
Total U.S. Department of the Interior Programs				
<u>41,850</u> -				

(Continued)

DALLAS COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Contract Number	9/30/2018 Expenditure	Amounts passed through to subrecipients
U.S. Department of Health and Human Services Direct Programs				
HIV Emergency Relief Project Grants				
6550217 RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	H89HA00014-27-00	\$ 4,220,395	\$ 3,724,348
6550218 RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	H89HA00014-28-00	5,740,545	4,643,594
6550317 RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	H89HA00014-27-00	163,162	-
6550318 RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	H89HA00014-28-01	68,504	-
6550617 RW HIV/AIDS TEA 2009 Part A Formula	93.914	H89HA00014-27-00	42,550	-
6550817 RW HIV/AIDS TEA 2009 Part A Supplemental	93.914	H89HA00014-27-01	3,985,026	3,985,026
6550818 RW HIV/AIDS TEA 2009 Part A Supplemental	93.914	H89HA00014-28-02	1,439,167	1,439,166
6551017 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Quality Management	93.914	H89HA00014-27-00	672,977	613,428
6551018 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Quality Management	93.914	H89HA00014-28-01	715,129	644,208.73
6551117 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Quality Management	93.914	H89HA00014-25-00	18,524	-
6551118 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Quality Management	93.914	H89HA00014-28-01	8,878	8,878
6551217 RW HIV / AIDS Treatment Extension Act of 2009 MAI Offset	93.914	H89HA00014-27-02	41,421	41,420
6551417 RW HIV / AIDS Treatment Extension Act Part A Formula	93.914	H89HA000014-27-02	247,331	247,332
Total HIV Emergency Relief Project Grants			<u>17,363,609</u>	<u>15,347,402</u>
Subtotal U.S. Department of Health and Human Services Direct Programs			<u>17,363,609</u>	<u>15,347,402</u>
U.S. Department of Health and Human Services Pass-Through Programs				
Passed through the National Assn of County and City Health Officials				
Medical Reserve Corps. Small Grant Program				
890207 N Assoc. of CO. / City Health Officials Medical Reserve Corp (Donation)	93.008	MRCSG061001-01	2,195	-
890210 N Assoc. of CO. / City Health Officials Medical Reserve Corp (Donation)	93.008	MRC 10-0154	26	-
890213 N Assoc. of CO. / City Health Officials Medical Reserve Corp (Donation)	93.008	MRC 13-0154	632	-
890214 N Assoc. of CO. / City Health Officials Medical Reserve Corp (Donation)	93.008	SMRCSG101005-04-00	3,662	-
890216 N Assoc. of CO. / City Health Officials Medical Reserve Corp (Donation)	93.008	MRC 16-0154	4,680	-
Total Medical Reserve Corps. Small Grant Program			<u>11,195</u>	<u>-</u>
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:				
840018 Nutrition 2018	93.044	2017-1268	305,995	-
840118 Nutrition Transportation 2018	93.044	2017-1268	321,790	-
Total Special Programs for Aging Title III Part B Grants for Supportive Services and Senior Centers Programs			<u>627,785</u>	<u>-</u>
Passed through the Dallas Area Agency on Aging:				
Special Programs for Aging Title III Part C Nutrition Services:				
840318 Congregate Meals	93.045	2017-1268	884,108	639,145
Total Special Programs for Aging Title III Part C Nutrition Services			<u>884,108</u>	<u>639,145</u>
Total Aging Cluster			<u>1,511,893</u>	<u>639,145</u>
Passed through the Texas Department of State Health Services:				
Public Health Emergency Preparedness				
874718 Zika	93.069	537-18-0350-00001	128,214	-
Total Public Health Emergency Preparedness			<u>128,214</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements				
872018 CPS-Laboratory Response Network-PHEP	93.074	537-18-0111-00001	122,905	-
872019 CPS-Laboratory Response Network-PHEP	93.074	537-18-0111-00001	40,913	-
872318 Public Health Emergency Preparedness (PHEP)	93.074	537-18-0129-00001	1,246,419	-
872319 Public Health Emergency Preparedness (PHEP)	93.074	537-18-0129-00001	373,948	-
872518 CPS-Laboratory Response Network	93.074	537-18-0142-00001	196,496	-
872519 CPS-Laboratory Response Network	93.074	537-18-0142-00001	92,942	-
873716 CPS / EBOLA	93.074	2015-003653-01	(650)	-
Total Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements			<u>2,072,973</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Project Grants and Cooperative Agreements for Tuberculosis				
870717 Tuberculosis	93.116	2016-001403-01	175,984	-
870718 Tuberculosis	93.116	HHS000048500001	756,152	-
Total Project Grants and Cooperative Agreements for Tuberculosis			<u>932,136</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
HIV/Substance Abuse and Mental Health Services: Projects of Regional and National Significance				
201618 Enhancing Residential Treatment to Benefit Women in Community	93.243	5H79TI026072-03	269,503	-
201718 Enhancing Residential Treatment to Benefit Women in Community	93.243	1H79SM080230-01	8,000	-
Total HIV/Substance Abuse and Mental Health Services: Projects of Regional and National Significance			<u>277,503</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Immunization Cooperative Agreements				
870818 Immunization Registry	93.268	537-18-0054-00001	708,828	-
870819 Immunization Registry	93.268	HHS0001197000016	60,140	-
871018 Immunization Registry P.I.	93.268	537-18-0054-00001	(20,139)	-
871019 Immunization Registry P.I.	93.268	HHS0001197000016	(1,676)	-
871518 Adult Safety Net Program Income	93.268	537-18-0054-00001	(2,237)	-
871519 Adult Safety Net Program Income	93.268	HHS0001197000016	(315)	-
Total Immunization Cooperative Grants			<u>744,601</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Epidemiology and Laboratory Capacity for Infectious Disease				
874718 Zika	93.323	537-18-0350-00001	200,539	-
874817 Epidemiology and Laboratory Capacity for Infectious Disease Program	93.323	537-17-0386-00001	27,793	-
Total Epidemiology and Laboratory Capacity for Infectious Disease			<u>228,332</u>	<u>-</u>

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Contract Number	9/30/2018 Expenditure	Amounts passed through to subrecipients
Passed through the Texas Department of State Health Services: Passes through the US Committee for Refugees and Immigrants Refugee and Entrant Assistance-State Administered Programs 890718 USCRI Refugee	93.566	2018-DALTX-02	\$ 1,161,589	\$ -
Total Refugee and Entrant Assistance-State Administered Programs			1,161,589	-
Passed through the Texas Department of Housing and Community Affairs: Low-Income Home Energy Assistance: 830117 CEAP	93.568	58170002588	2,847,307	-
830118 CEAP	93.568	58180002785	6,602,794	-
830217 LIHEAP Weatherization	93.568	81170002660	389,089	-
830218 LIHEAP Weatherization	93.568	81180002886	1,507,630	-
Total Low-Income Home Energy Assistance			11,346,820	-
Foster Care - Title IV E				
Passed through the Texas Department of Family and Protective Services: Foster Care -Title IV E: 47530 CPS Attorney	93.658	23939961	520,286	-
47760 Child Specific Expense	93.658	23939958	23,575	-
Total Foster Care -Title IV E			543,861	-
Passed through the Texas Juvenile Justice Department: Foster Care - Title IV: 710717 Title IV-E Federal Foster Care Program - Administration	93.658	TJJD-E-057-2017	5,139	-
Total Foster Care -Title IV E			5,139	-
Total Foster Care - Title IV E			549,000	-
Passed through the Texas Department of State Health Services: Preventive Health and Health Services Block Grant funded solely with PPHF 871218 RLSS-Local Public Health System	93.758	537-18-0212-00001	133,633	-
Total Preventive Health and Health Services Block Grant funded solely with PPHF			133,633	-
Medicaid Cluster				
Passed through the Texas Health and Human Services Commission: Medical Assistance Program 807017 Medicaid Administrative Claiming	93.778	529-11-0041-00008A	(501)	-
807018 Medicaid Administrative Claiming	93.778	529-11-0041-00008A	286,343	-
Total Medicaid Assistance Program			285,842	-
Total Medicaid Cluster			285,842	-
Passed through the Texas Department of State Health Services: HIV Care Formula Grants: 6560018 DSHS PROGRAM: HIV-RYAN WHITE AA	93.917	537-17-0159-00001	236,968	-
6560019 DSHS PROGRAM: HIV-RYAN WHITE AA	93.917	537-17-0159-00001	171,679	-
6560318 DSHS PROGRAM- HIV-RYAN WHITE SD	93.917	537-17-0159-00001	1,497,318	1,497,318
6560319 DSHS PROGRAM- HIV-RYAN WHITE SD	93.917	537-17-0159-00001	951,450	951,450
6560419 DSHS PROGRAM- HIV-RYAN WHITE SD	93.917	537-17-0159-00001	65,873	65,873
Total HIV Care Formula Grants			2,923,288	2,514,641
Passed through the Texas Department of State Health Services: HIV Prevention: 870617 VD Epidemiology	93.940	2016-004099-01	301,666	-
870618 VD Epidemiology	93.940	2016-004099B-05	1,027,432	-
874118 HIV Prevention Special Projects	93.940	2016-004099B-05	83,793	-
874617 Data to Care	93.940	2016-004099-01	53,336	-
874618 Data to Care	93.940	2016-004099B-05	37,202	-
Total HIV Prevention			1,503,429	-
Passed through the Texas Department of State Health Services: Human Immune Virus/Acquired Immune-Deficiency Syndrome Surveillance: 870317 AIDS Surveillance	93.944	2016-004102-01	108,983	-
870318 AIDS Surveillance	93.944	2016-004102-02	317,141	-
Total Human Immune Virus/Acquired Immune-Deficiency Syndrome Surveillance			426,124	-
Passed through the Texas Department of State Health Services: Sexually Transmitted Diseases Prevention and Control Grants: 870617 VD Epidemiology	93.977	2016-004099-01	105,991	-
870618 VD Epidemiology	93.977	2016-004099B-05	419,655	-
874118 HIV Prevention Special Projects	93.977	2016-004099B-05	34,226	-
874617 Data to Care	93.977	2016-004099-01	18,739	-
874618 Data to Care	93.977	2016-004099B-05	15,195	-
Total Sexually Transmitted Diseases Prevention and Control Grants			593,806	-
Subtotal U.S. Department of Health and Human Services Pass-Through Programs			24,830,378	3,153,786
Total U.S. Department of Health and Human Services Programs			42,193,988	18,501,187
Executive Office of the President Direct Programs				
High Intensity Drug Trafficking Areas Program: 540018 DEA- HIDTA	95.001	CO #2017-1569	42,308	-
Total High Intensity Drug Trafficking Areas Program			42,308	-
Subtotal Executive Office of the President Direct Programs			42,308	-
Total Executive Office of the President Programs			42,308	-
Social Security Administration Direct Programs				
Disability Insurance/SSI Cluster				
Social Security Disability Insurance: 47750 Social Security Recovery	96.001	N/A	431,000	-
Total Social Security Disability Insurance			431,000	-
Total Disability Insurance/SSI Cluster			431,000	-
Subtotal Social Security Administration Direct Programs			431,000	-
Total Social Security Administration Programs			431,000	-

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Contract Number	9/30/2018 Expenditure	Amounts passed through to subrecipients
Department of Homeland Security Direct Programs				
Homeland Security Biowatch Program:				
880118 Homeland Security (BIO WATCH)	97.091	HSHQDC-17-P-00110	\$ 48,926	\$ -
Total Homeland Security Biowatch Program			<u>48,926</u>	<u>-</u>
Subtotal Department of Homeland Security Direct Programs			<u>48,926</u>	<u>-</u>
Department of Homeland Security Pass-Through Programs				
Passed through the Office of the Governor, Criminal Justice Division:				
Urban Areas Security Initiative				
411018 Planner and Volunteer Coordination	97.067	HS-2979603	38,000	-
411118 Planning, Training & Exercise Intern Project	97.067	HS-2979703	19,043	-
411218 EDC Continuation Enhancement Project	97.067	HS-3419401	86,693	-
Total Urban Areas Security Initiative			<u>143,736</u>	<u>-</u>
Subtotal Department of Homeland Security Pass-Through Programs			<u>143,736</u>	<u>-</u>
Total Department of Homeland Security Programs			<u>192,662</u>	<u>-</u>
TOTAL FEDERAL EXPENDITURES			<u>\$ 96,529,999</u>	<u>\$ 19,959,020</u>

(Concluded)

DALLAS COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Contract Number	9/30/2018 Expenditure	Amounts passed through to subrecipients
Attorney General of Texas:				
Victim Information and Notification Everyday:				
240018 Victim Information Notification Everyday	N/A	1876820	\$ 117,050	\$ -
Total Victim Information and Notification Everyday			<u>117,050</u>	<u>-</u>
Attorney General of Texas:				
Other Victim Assistance				
690018 Family Violence Victim Caseworker	N/A	1880483	35,775	-
690019 Family Violence Victim Caseworker	N/A	1986967	6,158	-
Total Other Victim Assistance			<u>41,933</u>	<u>-</u>
Texas Department of State Health Services:				
Centers for Disease Control & Prevention:				
872918 Infectious Disease	N/A	537-18-0336-00001	4,280	-
874418 Infectious Disease Control Unit/Foodborne	N/A	537-18-0299-00001	102,340	-
Total Centers for Disease Control & Prevention			<u>106,620</u>	<u>-</u>
Texas Department of State Health Services:				
HIV State Services				
6550118 DSHS- HIV Services (State Services)	N/A	537-18-0109-00001	1,588,065	1,588,065
6550119 DSHS- HIV Services (State Services)	N/A	537-18-0109-00001	111,225	111,225
6551518 DSHS- HIV Services (State Services) Rebate	N/A	537-18-0109-00001	1,149,146	1,149,146
6551519 DSHS- HIV Services (State Services) Rebate	N/A	537-18-0109-00001	30,696	30,696
Total HIV Care Formula Grant			<u>2,879,132</u>	<u>2,879,132</u>
Texas Department of State Health Services:				
Tuberculosis Control:				
870118 TB State African American	N/A	537-18-0099-00001	1,051,034	-
870119 TB State African American	N/A	537-18-0099-00001	88,684	-
Total Tuberculosis Control			<u>1,139,718</u>	<u>-</u>
Texas Department of State Health Services:				
Immunization Grants:				
870818 Immunization Registry	N/A	537-18-0054-00001	884,044	-
870819 Immunization Registry	N/A	HHS0001197000016	75,007	-
871018 Immunization Registry P.I.	N/A	537-18-0054-00001	(25,117)	-
871019 Immunization Registry P.I.	N/A	HHS0001197000016	(2,090)	-
871518 Adult Safety Net Program Income	N/A	537-18-0054-00001	(2,791)	-
871519 Adult Safety Net Program Income	N/A	HHS0001197000016	(393)	-
Total Immunization Grants			<u>928,660</u>	<u>-</u>
Texas Department of State Health Services:				
African American TB:				
871318 TB State African American Project	N/A	537-18-0099-00001	149,356	-
871319 TB State African American Project	N/A	537-18-0099-00001	11,769	-
Total African American TB			<u>161,125</u>	<u>-</u>
Texas Department of Transportation				
County Energy Transportation Reinvestment Zone				
31503 Langdon Connector	N/A	N/A	2,042	-
Total County Energy Transportation Reinvestment Zone			<u>2,042</u>	<u>-</u>
District Court:				
State and Local Narcotics Control Assistance:				
91047 Confiscated Funds Pct. 3 - State	N/A	N/A	784	-
91052 Constable Funds Pct 4 - State	N/A	N/A	110	-
91042 Sheriff - Narcotics Seizure/Forfeiture	N/A	N/A	33,014	-
94072 Dallas County Clean Air Task Force - State Forfeiture	N/A	N/A	3,236	-
Total State and Local Narcotics Control Assistance			<u>37,144</u>	<u>-</u>
State and Local Narcotics Control Assistance Pass-Through:				
541/91054 DA Forfeiture - State	N/A	N/A	376,463	-
Total State and Local Narcotics Control Assistance Pass-Through			<u>376,463</u>	<u>-</u>
Office of the Governor, Criminal Justice Division:				
State Criminal Justice Planning (421) Fund:				
100618 DC Felony Female Offender Program STAR Court	N/A	SF-1973311	138,530	-
100619 DC Felony Female Offender Program STAR Court	N/A	SF-1973312	9,250	-
100719 Felony DWI Felony DIVERT Court	N/A	SF-1968912	4,965	-
101018 Dallas County Veterans Court	N/A	SF-2413308	77,642	-
101119 Dallas County STAC Court	N/A	SF-2413409	14,222	-
261118 Mental Health Diversion Court	N/A	SF-1804613	7,661	-
261119 Mental Health Diversion Court	N/A	SF-1804614	170	-
603318 Human Rights Project	N/A	SF-3514201	194,988	-
603319 Human Rights Project	N/A	SF-3514202	20,770	-
701218 Dallas County Juvenile Drug Court	N/A	SF-23630-08	41,940	-
701718 Mental Health Court	N/A	SF-2567206	57,936	-
701719 Mental Health Court	N/A	SF-2567207	5,858	-
701918 Evening Reporting Center	N/A	SF-2804304	38,681	-
701818 E.S.T.E.E.M Court	N/A	SF-2695605	40,464	-
251018 Female Offender P.R.I.D.E. Court	N/A	SF-2913102	86,291	-
251019 Female Offender P.R.I.D.E. Court	N/A	SF-2913103	6,500	-
260018 Drug Intervention Court	N/A	SF-1604217	168,846	-
Total State Criminal Justice Planning (421) Fund			<u>914,714</u>	<u>-</u>

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Contract Number	9/30/2018 Expenditure	Amounts passed through to subrecipients
Office of the Governor, Criminal Justice Division:				
Drug Court Program:				
101118 DC Successful Treatment of Addiction Through Collaboration (STAC) Court	N/A	DC-2413408	\$ 198,360	\$ -
101019 Dallas County Veterans Court	N/A	DC-2413309	6,662	-
201118 Dallas County DWI Misdemeanor DIVERT COURT	N/A	DC-1868112	79,240	-
201418 Legacy Family Court: Family Drug Court	N/A	DC-2660402	52,071	-
100718 Felony DWI Felony DIVERT Court	N/A	DC-1968911	62,817	-
260019 Drug Intervention Court	N/A	DC-1604218	8,884	-
Total Drug Court Program			<u>408,033</u>	<u>-</u>
Office of the Governor, Criminal Justice Division:				
DNA Profiling Program:				
300009 CJD DNA Profiling - Program Income	N/A	SF-97-A03-10139	4,758	-
Total DNA Profiling Program			<u>4,758</u>	<u>-</u>
Office of the Governor, Criminal Justice Division:				
Rifle Resistant Body Armor Grant Program:				
501218 Rifle Resistant Body Armor	N/A	BG-3457801	158,500	-
Total Rifle Resistant Body Armor Grant Program			<u>158,500</u>	<u>-</u>
Office of the Governor, Homeland Security Grants Division				
Border Prosecution Unit				
603218 Border Prosecution Unit - TAG	N/A	BP-3409801	172,343	-
603219 Border Prosecution Unit - TAG	N/A	BP-3409802	14,831	-
Total Border Prosecution Unit			<u>187,173</u>	<u>-</u>
Task Force on Indigent Defense:				
Indigent Defense Grant:				
46645 SB 7 - Indigent Defense Grant	N/A	212-02-D57	3,239,078	-
660518 Immigration/Criminal Law Program	N/A	212-48-D07	22,034	-
Total Indigent Defense Grant			<u>3,261,112</u>	<u>-</u>
Texas Commission on Environmental Quality:				
Local Initiative Project:				
200418 Dallas County Clean Air Emissions Task Force	N/A	582-14-40120	112,710	-
Total Local Initiative Project			<u>112,710</u>	<u>-</u>
Texas Commission on Environmental Quality:				
Purchasing Natural Gas Vehicles				
412017 TCEQ Local Emergency Planning Committee	N/A	582-17-71522	39,533	-
Total Purchasing Natural Gas Vehicles			<u>39,533</u>	<u>-</u>
Texas Department of Motor Vehicles:				
Automobile Theft Prevention Authority:				
560018 North TX Auto Theft Task Force	N/A	608-18-0570000	766,730	-
560019 North TX Auto Theft Task Force	N/A	608-19-0570000	62,863	-
560218 Auto Theft Program Income	N/A	608-18-0570000	715	-
Total Automobile Theft Prevention Authority			<u>830,307</u>	<u>-</u>
Texas Veterans Commission:				
Dallas County Community Supervision and Corrections Department				
38416 Veterans Treatment Court grant	N/A	VTC_16_0383	77,687	-
38418 Veterans Treatment Court grant	N/A	VTC_18_0600	6,494	-
Total Veterans Treatment Court grant			<u>84,181</u>	<u>-</u>
Texas Juvenile Justice Department:				
Juvenile Justice Delinquency Prevention - State:				
710318 State Aid-Community Programs	N/A	TJJD-CP-18-057	1,612,145	-
710319 State Aid-Community Programs	N/A	TJJD-CP-19-057	53,070	-
710818 State Aid	N/A	TJJD-BPS-18-057	3,100,687	-
710819 State Aid	N/A	TJJD-BPS-19-057	475,123	-
711618 Special Needs Diversionary Program	N/A	TJJD-M-18-057	216,263	-
711619 Special Needs Diversionary Program	N/A	TJJD-M-19-057	23,684	-
712518 State Aid-Commitment Reduction Program	N/A	TJJD-CD-18-057	1,839,361	-
712519 State Aid-Commitment Reduction Program	N/A	TJJD-CD-19-057	114,441	-
712718 State Aid- Grant "N" Mental Health Services	N/A	TJJD-MHS-18-057	988,380	-
712719 State Aid- Grant "N" Mental Health Services	N/A	TJJD-MHS-19-057	79,155	-
712818 Grant "S" Prevention and Intervention Summer Camp	N/A	TJJD-S-18-057	4,962	-
712918 State Aid- Pre-& Post Adjudication	N/A	TJJD-PPA-18-057	1,704,159	-
712919 State Aid- Pre-& Post Adjudication	N/A	TJJD-PPA-19-057	110,152	-
720118 JJAEP School	N/A	TJJD-P-18-057	439,378	-
720119 JJAEP School	N/A	TJJD-P-19-057 & 72	85,894	-
Total Juvenile Justice Delinquency Prevention - State			<u>10,846,854</u>	<u>-</u>
TOTAL STATE EXPENDITURES			<u>\$ 22,637,762</u>	<u>\$ 2,879,132</u>

See notes to the Schedules of Federal and State Awards:

(Concluded)

DALLAS COUNTY, TEXAS

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS YEAR ENDED SEPTEMBER 30, 2018

1. GENERAL

The accompanying schedules of expenditures of federal and state awards (the Schedules) 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, 2018. The County's reporting entity is defined in Note 1.A to the County's basic financial statements.

2. 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.

3. 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 \$6,274,979 for the fiscal year ended September 30, 2018.

4. STATE GRANTS

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

5. INDIRECT COST RATE

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

* * * * *

DALLAS COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2018

Section I—Summary of Auditors' Results

- Financial Statements
 - Type of auditors' report issued on whether financial statements were prepared in accordance with GAAP: Unmodified
 - Internal control over financial reporting:
 - o Material weakness(es) identified? _____ yes no
 - o Significant deficiency(ies) identified? _____ yes none reported
 - Noncompliance material to financial statements noted? _____ yes no
- Federal Awards
 - Internal control over major programs:
 - o Material weakness(es) identified? _____ yes no
 - o Significant deficiency(ies) identified? _____ yes none reported
 - Type of auditors' report issued on compliance for major programs: Unmodified
 - Any audit findings disclosed that are required to be reported in accordance with 2CFR200.516 (1)? _____ yes no
 - Identification of major federal programs:
 - o 14.871 Section 8 Housing Choice Vouchers Program
 - o 93.074 Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements
 - o 93.268 Immunization Cooperative Grants
 - Dollar threshold used to distinguish between type A and type B programs: \$2,895,899
 - Auditee qualified as low-risk auditee? yes _____ no

- State Awards

- Internal control over major programs:

- o Material weakness(es) identified? _____ yes no

- o Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes none reported

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

- Any audit findings disclosed that are required to be reported in accordance with UGMS? _____ yes no

- Identification of major programs:

- o HIV Care Formula Grant
 - o Immunization Grant
 - o Automobile Theft Prevention Authority
 - o Juvenile Justice Delinquency Prevention

- Dollar threshold used to distinguish between type A and type B programs: \$679,132

- Auditee qualified as low-risk auditee? yes no

Section II—Financial Statements Findings

None Reported.

Section III—Award Findings and Questioned Costs

None Reported.



**DALLAS COUNTY
DARRYL D. THOMAS
COUNTY AUDITOR**

DALLAS COUNTY, TEXAS

**STATUS OF PRIOR YEAR FINDINGS (AS PREPARED BY COUNTY MANAGEMENT)
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

2018-001 Year-End Cutoff—Significant Deficiency (updated from 2016 and 2017)

Recommendation—Continue to refine the process, making it less labor intensive and more routine in nature. Evaluate the accrual process for any additional refinements that might be necessary. Ensure that the process is applied consistently across all funds, and consistently throughout the year, rather than just at year-end. Monitor the process in future years to identify any refinements that are appropriate.

Status—Corrected.

2018-002

Contract # TJJD-BPS-17-057 & TJJD-MHS-17-057—Juvenile Justice Delinquency Prevention—Texas Juvenile Justice Department (TJJD)

Allowable Costs: Significant Deficiency in Controls and Non-Compliance with Grant Requirements

Recommendation—Implement additional procedures to ensure that Certifications of Pay are prepared and reviewed on a timely basis.

Status—Corrected.

2018-003

CFDA 20.205—Highway Planning and Construction, passed through the Texas Department of Transportation

Procurement: Significant Deficiency in Controls and Non-Compliance with Grant Requirements

Recommendation—Implement procedures to ensure that vendors used in federal award programs have been checked for suspension and debarment and that documentation of this procedure is maintained in the vendor files.

Status—Corrected.



**DALLAS COUNTY
DARRYL D. THOMAS
COUNTY AUDITOR**

2018-004

Contract #212-02-057 Indigent Defense Formula Grant

Allowable Costs: Significant Deficiency in Controls and Non-Compliance with Grant Requirements

Recommendation—Implement additional procedures to identify only those positions within the Public Defender department that are allowable under the grant program.

Status—Corrected.