

Dallas County, Texas

Single Audit Reports for the Year Ended
September 30, 2019

DALLAS COUNTY, TEXAS

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

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, 2019, 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 30, 2020. 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 30, 2020

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, 2019. 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, 2019. 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, 2019.

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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 30, 2020, 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 12, 2020

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, 2019. 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, 2019. 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 the requirements of laws, regulations, contracts, and grants 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, 2019.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with UGMS and which is described in the accompanying schedule of findings and questioned costs as item 2019-001.

Our opinion on each major state program is not modified with respect to this matter. The County's response to the noncompliance finding identified in our audit is described in the accompanying corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over

compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a significant deficiency.

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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 30, 2020, 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 12, 2020

DALLAS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards
As of September 30, 2019

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Contract Number	9/30/2019 Expenditure	Amounts passed through to subrecipients
U.S. Department of Agriculture				
<i>Child Nutrition Cluster</i>				
School Breakfast Program:				
51101 Juvenile Department School Breakfast Program	10.553	01219	\$ 332,970	\$ -
Total National School Breakfast Program:			<u>332,970</u>	<u>-</u>
National School Lunch Program				
5110-5116 Juvenile Department School Lunch/Snack Program	10.555	01219	659,883	-
Total National School Lunch Program:			<u>659,883</u>	<u>-</u>
Total Child Nutrition Cluster				
			<u>992,853</u>	<u>-</u>
Subtotal U.S. Department of Agriculture Pass-Through Programs				
			<u>992,853</u>	<u>-</u>
Total U.S. Department of Agriculture Programs				
			<u>992,853</u>	<u>-</u>
U.S. Department of Housing and Urban Development Direct Programs				
<i>CDBG - Entitlement Grants Cluster</i>				
Community Development Block/Entitlement Grants:				
Community Development Block Grants	14.218	B-10-UC-48-0003	3,214	3,214
Community Development Block Grants	14.218	B-11-UC-48-0003	3,990	3,990
Community Development Block Grants	14.218	B-12-UC-48-0003	9,206	9,206
Community Development Block Grants	14.218	B-13-UC-48-0003	92,172	92,172
Community Development Block Grants	14.218	B-14-UC-48-0003	117,147	117,147
Community Development Block Grants	14.218	B-15-UC-48-0003	43,343	43,343
Community Development Block Grants	14.218	B-16-UC-48-0003	354,491	354,491
Community Development Block Grants	14.218	B-17-UC-48-0003	769,259	769,259
Community Development Block Grants	14.218	B-18-UC-48-0003	1,174,982	411,585
Total Community Development Block/Entitlement Grants			<u>2,567,804</u>	<u>1,804,407</u>
Total CDBG - Entitlement Grants Cluster				
			<u>2,567,804</u>	<u>1,804,407</u>
Emergency Shelter Grant Program:				
960017 Emergency Solutions Grant	14.231	E16-UC-48-0003	37,101	37,101
960018 Emergency Solutions Grant	14.231	E17-UC-48-0004	175,268	162,681
Total Emergency Shelter Grant Program			<u>212,369</u>	<u>199,782</u>
HOME Investment Partnerships Program:				
HOME Investment Partnerships Program	14.239	M-14-UC-48-0221	89,810	-
HOME Investment Partnerships Program	14.239	M-15-UC-48-0221	71,513	-
HOME Investment Partnerships Program	14.239	M-16-UC-48-0221	32,009	-
HOME Investment Partnerships Program	14.239	M-17-UC-48-0221	385,417	-
HOME Investment Partnerships Program	14.239	M-18-UC-48-0221	9,509	-
Total HOME Investment Partnerships Program			<u>588,258</u>	<u>-</u>
Family Self-Sufficiency Program				
806117 ROSS Family Self-Sufficiency Coordinator	14.896	FSS17TX0019-01-00	8,211	-
806118 ROSS Family Self-Sufficiency Coordinator	14.896	FSS18TX2148-01-00	48,363	-
Total Family Self-Sufficiency Program			<u>56,574</u>	<u>-</u>
Housing Voucher Cluster				
Section 8 Housing Choice Vouchers:				
800119 Section 8 Housing Choice Vouchers	14.871	TX560	38,100,337	-
800519 Veterans Affairs Supportive Housing Vouchers	14.871	TX559V0208	354,846	-
805004 Section 8 Voucher Program Admin Fee 467	14.871	TX559	166,800	-
806019 Section 8 - Homeownership Program 467	14.871	TX559	225,998	-
Total Section 8 Housing Choice Vouchers Program			<u>38,847,981</u>	<u>-</u>
Total Housing Voucher Cluster				
			<u>38,847,981</u>	<u>-</u>
Subtotal U.S. Department of Housing and Urban Development Direct Programs				
			<u>42,272,986</u>	<u>2,004,189</u>
U.S. Department of Housing and Urban Development Pass-Through Programs				
Passed through the City of Dallas				
Housing Opportunities for Persons With AIDS				
820018 Housing Opportunities for Persons With AIDS	14.241	181375	1,678,791	-
820019 Housing Opportunities for Persons With AIDS	14.241	191262	10,094	-
820118 Housing Opportunities for Persons with AIDS (HOPWA)	14.241	181375	111,306	-
Total Housing Opportunities for Persons With AIDS			<u>1,800,191</u>	<u>-</u>

(Continued)

DALLAS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards
As of September 30, 2019

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Contract Number	9/30/2019 Expenditure	Amounts passed through to subrecipients
Passed through the Texas Department of State Health Services				
820319 DSHS HOPWA/HIV	14.241	537-16-0508-00001	\$ 59,500	\$ 59,500
820320 DSHS HOPWA/HIV	14.241	537-16-0508-00001	130,078	130,078
820420 DSHS HOPWA/HIV	14.241	537-16-0508-00001	80,951	-
Total DSHS HOPWA/HIV			<u>270,529</u>	<u>189,578</u>
Subtotal U.S. Department of Housing and Urban Development Pass-Through Programs			<u>2,070,720</u>	<u>189,578</u>
Total U.S. Department of Housing and Urban Development Programs			<u>44,343,706</u>	<u>2,193,767</u>
U.S. Department of Justice Direct Programs				
Justice Systems Response to Families				
251317 OVW FY2016 Justice for Families Program & Dallas County Criminal Ct #10	16.021	2016-FJ-AX-0003	92,695	-
Total OVW FY2016 Justice for Families Program & Dallas County Criminal Ct #10			<u>92,695</u>	<u>-</u>
Office of Juvenile Justice and Delinquency Prevention				
620819 DA-COMM BASED VIOL PREVENTION Office of Juvenile and Delinquency Prevention	16.123	2019-MU-FX-K004	126,414	-
Total Office of Juvenile Justice and Delinquency Prevention			<u>126,414</u>	<u>-</u>
National Institute of Justice				
762117 Dallas County Youth with Sexual Behavior Problems Program FY16	16.543	2016-MU-MU-K046	91,419	-
Total National Institute of Justice			<u>91,419</u>	<u>-</u>
National Institute of Justice				
620719 NIJ FY18 Postconviction Testing og DNA Evidence	16.820	2018-DY-BX-0001	139,752	-
Total National Institute of Justice			<u>139,752</u>	<u>-</u>
National Sexual Assault Kit Initiative				
660715 National Sexual Assault Kit	16.833	2015-AK-BX-K002	562,063	-
620619 National Sexual Assault Kit	16.833	2018-AK-BX-0029	386,462	-
Total National Sexual Assault Kit Initiative			<u>948,525</u>	<u>-</u>
Equitable Sharing Program				
91001 Confiscated Funds Constable Pct. 4 - Federal	16.922	N/A	1,517	-
91002 Sheriff Federal Asset Sharing	16.922	N/A	58,608	-
91004 Federal Forfeiture Funds Pct. 2	16.922	N/A	831	-
91006 Federal Forfeiture Funds Pct. 3	16.922	N/A	5,828	-
91011 District Attorney - Federal Asset Sharing Funds - DOJ	16.922	N/A	3,468	-
Total Equitable Sharing Program			<u>70,252</u>	<u>-</u>
Subtotal U.S. Department of Justice Direct Programs			<u>1,469,057</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	3,338	-
Total Missing Children's Assistance			<u>3,338</u>	<u>-</u>
Passed through the Office of the Governor, Criminal Justice Division:				
Victims of Crime Act Formula Grants:				
603018 Comprehensive Victim Advocacy Project	16.575	VA-2913903	285,973	-
603419 Community Satellite office Program	16.575	VA-3395302	129,576	-
603519 Family Violence Extension Project	16.575	VA-3636901	84,056	-
Total Victims of Crime Act Formula Grants			<u>499,605</u>	<u>-</u>

(Continued)

DALLAS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards
As of September 30, 2019

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Contract Number	9/30/2019 Expenditure	Amounts passed through to subrecipients
Passed through the Office of the Governor, Criminal Justice Division:				
Violence Against Women Formula Grants:				
602419 Human Trafficking Intervention Project	16.588	WF-3394202	\$ 100,000	\$ -
602919 Family Violence Comprehensive Service Project	16.588	WF-2669006	91,506	-
602920 Family Violence Comprehensive Service Project	16.588	WF-2669006	21,287	-
603619 Family Violence Extension Project	16.588	WF-3653501	32,869	-
101319 Felony Domestic Violence Court Program-Assessor	16.588	WF-2812505	86,023	-
101320 Felony Domestic Violence Court Program-Assessor	16.588	WF-2812506	10,348	-
101419 The FDVC Program Community Supervision Officer and Monitoring Project	16.588	WF-2817905	74,897	-
101420 The FDVC Program Community Supervision Officer and Monitoring Project	16.588	WF-2817906	10,528	-
Total Violence Against Women Formula Grants			<u>427,458</u>	<u>-</u>
Passed through the Office of the Governor, Criminal Justice Division:				
Residential Substance Abuse Treatment for State Prisoners:				
700619 Juvenile Residential Drug Treatment Center	16.593	RT-2840805	125,744	-
100419 RSAT-Judge John Creuzot	16.593	RT-1487920	301,500	-
Total Residential Substance Abuse Treatment for State Prisoners			<u>427,244</u>	<u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program				
Passed through the City of Dallas				
Edward Byrne Memorial Justice Assistance Grant Program:				
202017 Justice Assistance Grant FY15	16.738	2016-DJ-BX-0186	50,912	-
202018 Justice Assistance Grant FY16	16.738	2017-DJ-BX-0834	200,411	-
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>251,323</u>	<u>-</u>
Passed through the Office of the Governor, Criminal Justice Division:				
Edward Byrne Memorial Justice Assistance Grant Program:				
101519 Imaging System Project, Phase II	16.738	DJ-3563501	58,014	-
501319 Crash Investigation Technology	16.738	DJ 3603401	82,911	-
701619 Family Violence Intervention Program	16.738	DJ-3549501	74,240	-
701919 Evening Reporting Center	16.738	DJ-2804305	56,460	-
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>271,625</u>	<u>-</u>
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>522,948</u>	<u>-</u>
Passed through the Office of the Governor, Criminal Justice Division:				
Paul Coverdell Forensic Sciences Improvement Grant Program				
301019 Improving Forensic Anthropology Services	16.742	CD-3709501	30,168	-
Total Paul Coverdell Forensic Sciences Improvement Grant Program			<u>30,168</u>	<u>-</u>
Subtotal U.S. Department of Justice Pass-Through Programs			<u>1,910,761</u>	<u>-</u>
Total U.S. Department of Justice Programs			<u>3,379,818</u>	<u>-</u>
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:				
530419 Courtesy Patrol Program	20.205	18-7XXF5001	3,660,035	-
530420 Courtesy Patrol Program	20.205	18-7XXF5002	315,675	-
Total Highway Planning and Construction			<u>3,975,710</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	175,994	-
30228 Medical District Drive	20.205	0918-45-884	3,254,821	-
31404 Pleasant Run Rd Trail	20.205	0918-47-165	248,729	-
40226 Walnut Hill/Denton DART to West of Midway Rd	20.205	0918-47-137	817,713	-
Total Highway Planning and Construction			<u>4,497,257</u>	<u>-</u>
Total Highway Planning and Construction Cluster			<u>8,472,967</u>	<u>-</u>
Subtotal U.S. Department of Transportation Pass-Through Programs			<u>8,472,967</u>	<u>-</u>
Total U.S. Department of Transportation Programs			<u>8,472,967</u>	<u>-</u>

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U.S. Department of Treasury				
Equitable Sharing Program				
91012 District Attorney - Federal Asset Sharing Funds - Treasury	21.000	N/A	\$ 591,295	\$ -
91008 Constable Pct. 3 - Federal Asset Sharing - Treasury	21.000	N/A	38	-
Total U.S. Department of Treasury			<u>591,333</u>	<u>-</u>
Subtotal U.S. Department of Treasury				
			<u>591,333</u>	<u>-</u>
Total U.S. Department of Treasury Programs				
			<u>591,333</u>	<u>-</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:				
830518 DOE Weatherization	81.042	56180002956	414,585	-
830519 DOE Weatherization	81.042	56190003127	38,985	-
Total Weatherization Assistance for Low-Income Persons			<u>453,570</u>	<u>-</u>
Subtotal U.S. Department of Energy Pass-Through Programs				
			<u>453,570</u>	<u>-</u>
Total U.S. Department of Energy Programs				
			<u>453,570</u>	<u>-</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:				
750219 Title I Part A Improving Basic Program	84.010	19610101057950	354,721	-
750220 Title I Part A Improving Basic Program	84.010	20610101057950	34,658	-
Total Title I Grants to Local Education Agencies			<u>389,379</u>	<u>-</u>
Passed through the Local Education Agency:				
Title I Grants to Local Education Agencies:				
750919 Title I Part D Subpart 2 Delinquent Programs	84.010	19610103057814	565,242	-
750920 Title I Part D Subpart 2 Delinquent Programs	84.010	20610103057814	86,254	-
Total Title I Grants to Local Education Agencies			<u>651,496</u>	<u>-</u>
Total Title I, Part A Cluster				
			<u>1,040,875</u>	<u>-</u>
Special Education Cluster (IDEA)				
Passed through Texas Education Agency				
Special Education Grants to States:				
750619 Individuals with Disabilities Act (IDEA)	84.027	196600010578146600	69,201	-
750620 Individuals with Disabilities Act (IDEA)	84.027	206600010578146600	3,032	-
Total Special Education Grants to States			<u>72,233</u>	<u>-</u>
Total Special Education Cluster (IDEA)				
			<u>72,233</u>	<u>-</u>
Passed through Region 10 Education Services (ESC10)				
English Language Acquisition Grants:				
751119 Title III Part A LEP	84.365	19671001057950	6,231	-
Total English Language Acquisition Grants			<u>6,231</u>	<u>-</u>
Passed through Region 10 Education Services (ESC10)				
Supporting Effective Instruction State Grant				
750319 Title II Part A Teacher and Principal Training and Recruiting	84.367	19694501057950	23,688	-
750320 Title II Part A Teacher and Principal Training and Recruiting	84.367	20694501057950	1,615	-
Total Supporting Effective Instruction State Grant			<u>25,303</u>	<u>-</u>
Passed through Region 10 Education Services (ESC10)				
Student Support and Academic Enrichment Program				
751219 Title IV, Part A Safe & Drug Free Schools & Communities	84.424	19680101057950	23,421	-
Total Student Support and Academic Enrichment Program			<u>23,421</u>	<u>-</u>
Subtotal U.S. Department of Education Pass-Through Programs				
			<u>1,168,063</u>	<u>-</u>
Total U.S. Department of Education Programs				
			<u>1,168,063</u>	<u>-</u>

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U.S. Department of Elections Assistance Pass-Through Programs				
Help America Vote Act Requirements				
230214 HAVA Program Income	90.401	78532	\$ 1,049,632	\$ -
Total Help America Vote Act Requirements			<u>1,049,632</u>	<u>-</u>
Subtotal U.S. Department of Elections Assistance Pass-Through Programs			<u>1,049,632</u>	<u>-</u>
Total U.S. Department of the Interior Programs			<u>1,049,632</u>	<u>-</u>
U.S. Department of Health and Human Services Direct Programs				
HIV Emergency Relief Project Grants				
6550218 RW HIV/AIDS TEA 2009 Part A Formula	93.914	H89HA00014-28-00	4,518,165	3,923,087
6550219 RW HIV/AIDS TEA 2009 Part A Formula	93.914	2 H89HA00014-29-00	6,748,759	6,417,097
6550318 RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	H89HA00014-28-01	161,851	-
6550319 RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	2 H89HA00014-29-00	114,185	-
6550619 RW HIV/AIDS TEA 2009 Part A Formula Planning Council Administrative Agency	93.914	2 H89HA00014-29-00	135,936	-
6550818 RW HIV/AIDS TEA 2009 Part A Supplemental	93.914	H89HA00014-28-02	3,782,274	3,782,274
6550819 RW HIV/AIDS TEA 2009 Part A Supplemental	93.914	2 H89HA00014-29-00	2,852,261	2,852,261
6550919 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Planning Council Administrative Agency	93.914	2 H89HA00014-27-01	13,198	-
6551018 RW HIV/AIDS TEA 2009 Minority AIDS Initiative	93.914	H89HA00014-28-01	624,331	556,401
6551019 RW HIV/AIDS TEA 2009 Minority AIDS Initiative	93.914	2 H89HA00014-29-00	804,251	735,174
6551118 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Quality Management	93.914	H89HA00014-28-01	13,959	-
6551119 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Quality Management	93.914	2 H89HA00014-29-00	16,524	-
6551218 RW HIV / AIDS Treatment Extension Act of 2009 MAI Offset	93.914	6 H89HA00014-28-03	34,426	34,426
6551418 RW HIV / AIDS Treatment Extension Act Part A Formula	93.914	6 H89HA00014-28-03	266,115	266,115
Total HIV Emergency Relief Project Grants			<u>20,086,235</u>	<u>18,566,835</u>
Subtotal U.S. Department of Health and Human Services Direct Programs			<u>20,086,235</u>	<u>18,566,835</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				
890215 N Assoc. of CO. / City Health Officials Medical Reserve Corp (Donation)	93.008	MRC 15-0154	834	-
890216 N Assoc. of CO. / City Health Officials Medical Reserve Corp (Donation)	93.008	MRC 16-0154	2,516	-
Total Medical Reserve Corps. Small Grant Program			<u>3,350</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:				
840019 Nutrition 2019	93.044	2018-1028	409,405	-
840119 Nutrition Transportation 2019	93.044	2018-1028	313,538	-
Total Special Programs for Aging Title III Part B Grants for Supportive Services and Senior Centers Programs			<u>722,943</u>	<u>-</u>
Passed through the Dallas Area Agency on Aging:				
Special Programs for Aging Title III Part C Nutrition Services:				
840319 Congregate Meals	93.045	2018-1028	969,536	753,654
Total Special Programs for Aging Title III Part C Nutrition Services			<u>969,536</u>	<u>753,654</u>
Total Aging Cluster			<u>1,692,479</u>	<u>753,654</u>
Passed through the Texas Department of State Health Services:				
Public Health Emergency Preparedness				
872020 CPS-Laboratory Response Network-PHEP	93.069	537-18-0111-00001	44,136	-
872320 Public Health Emergency Preparedness (PHEP)	93.069	537-18-0129-00001	409,622	-
872520 CPS-Laboratory Response Network	93.069	537-18-0142-00001	48,565	-
874718 Zika	93.069	537-18-0350-00001	9,894	-
Total Public Health Emergency Preparedness			<u>512,217</u>	<u>-</u>

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Passed through the Texas Department of State Health Services:				
Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements				
872019 CPS-Laboratory Response Network-PHEP	93.074	537-18-0111-00001	\$ 141,320	\$ -
872319 Public Health Emergency Preparedness (PHEP)	93.074	537-18-0129-00001	1,067,810	-
872519 CPS-Laboratory Response Network	93.074	537-18-0142-00001	237,200	-
Total Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements			<u>1,446,330</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	-	-
870718 Tuberculosis	93.116	HHS000048500001	76,434	-
870719 Tuberculosis	93.116	HHS000048500001	737,491	-
Total Project Grants and Cooperative Agreements for Tuberculosis			<u>813,925</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	12,060	-
201619 Enhancing Residential Treatment to Benefit Women in Community	93.243	1H79TI081038-01	304,497	-
201718 Enhancing Residential Treatment to Benefit Women in Community	93.243	1H79SM080230-01	20,946	-
Total HIV/Substance Abuse and Mental Health Services: Projects of Regional and National Significance			<u>337,503</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Immunization Cooperative Agreements				
870819 Immunization Registry	93.268	HHS000119700016	703,728	-
870820 Immunization Registry	93.268	HHS000119700016-1	80,171	-
871019 Immunization Registry P.I.	93.268	HHS000119700016	(8,316)	-
871020 Immunization Registry P.I.	93.268	HHS000119700016-1	(9,261)	-
871519 Adult Safety Net Program Income	93.268	HHS000119700016	(4,116)	-
871520 Adult Safety Net Program Income	93.268	HHS000119700016-1	(469)	-
Total Immunization Cooperative Grants			<u>761,737</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	15,475	-
Total Epidemiology and Laboratory Capacity for Infectious Disease			<u>15,475</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Public Health Crisis Response Awards				
875019 Hurricane Harvey	93.354	HHS000371500010	21,978	-
Total Public Health Crisis Response Awards			<u>21,978</u>	<u>-</u>
Passed through the US Committee for Refugees and Immigrants:				
Refugee and Entrant Assistance-State Administered Programs				
890719 USCRI Refugee	93.566	2019-DALTX-03	1,056,274	-
Total Refugee and Entrant Assistance-State Administered Programs			<u>1,056,274</u>	<u>-</u>
Passed through the Texas Department of Housing and Community Affairs:				
Low-Income Home Energy Assistance:				
830118 CEAP	93.568	58180002785	3,604,755	-
830119 CEAP	93.568	58190002985	5,256,448	-
830218 LIHEAP Weatherization	93.568	81180002886	419,066	-
830219 LIHEAP Weatherization	93.568	81190003016	1,459,742	-
Total Low-Income Home Energy Assistance			<u>10,740,011</u>	<u>-</u>
State Court Improvement Program				
Passed through Supreme Court Children's Commission Court				
State Court Improvement Program				
641119 State Court Improvement Program	93.586	23939961	41,321	-
Total State Court Improvement Program			<u>41,321</u>	<u>-</u>

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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	\$ 237,441	\$ -
47760 Child Specific Expense	93.658	23939958	7,726	-
Total Foster Care -Title IV E			<u>245,167</u>	<u>-</u>
Total Foster Care - Title IV E			<u>245,167</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Preventive Health and Health Services Block Grant				
871218 RLSS-Local Public Health System	93.991	537-18-0212-00001	91,779	-
871220 RLSS-Local Public Health System	93.991	HHS000485600010	3,952	-
Total Preventive Health and Health Services Block Grant			<u>95,731</u>	<u>-</u>
Medicaid Cluster				
Passed through the Texas Health and Human Services Commission:				
Medical Assistance Program				
807018 Medicaid Administrative Claiming	93.778	529-11-0041-00008A	125,321	-
807019 Medicaid Administrative Claiming	93.778	529-11-0041-00008A	174,958	-
Total Medicaid Assistance Program			<u>300,279</u>	<u>-</u>
Total Medicaid Cluster			<u>300,279</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
HIV Care Formula Grants:				
6560019 DSHS PROGRAM: HIV-RYAN WHITE AA	93.917	537-17-0159-00001	210,706	-
6560020 DSHS PROGRAM: HIV-RYAN WHITE AA	93.917	537-17-0159-00001	191,532	-
6560319 DSHS PROGRAM- HIV-RYAN WHITE SD	93.917	537-17-0159-00001	2,250,005	2,250,005
6560320 DSHS PROGRAM- HIV-RYAN WHITE SD	93.917	537-17-0159-00001	1,572,146	1,572,146
6560419 DSHS PROGRAM- HIV-RYAN WHITE SD	93.917	537-17-0159-00001	82,297	82,297
6560420 DSHS PROGRAM- HIV-RYAN WHITE SD	93.917	537-17-0159-00001	86,647	86,647
6560520 DSHS PROGRAM- HIV-RYAN WHITE (Rebate)	93.917	537-17-0159-00001	117,483	117,483
Total HIV Care Formula Grants			<u>4,510,816</u>	<u>4,108,578</u>
Passed through the Texas Department of State Health Services:				
HIV Prevention:				
870618 VD Epidemiology	93.940	2016-0040998-05	438,449	-
874018 Syphilis Elimination Effort Program	93.940	2016-0040998-05	6,000	-
874118 HIV Prevention Special Projects	93.940	2016-0040998-05	63,833	-
874618 Data to Care	93.940	2016-0040998-05	18,057	-
Total HIV Prevention			<u>526,339</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Human Immune Virus/Acquired Immune-Deficiency Syndrome Surveillance:				
870318 AIDS Surveillance	93.944	2016-004102-02	111,571	-
870319 AIDS Surveillance	93.944	HHS000284500003	357,292	-
Total Human Immune Virus/Acquired Immune-Deficiency Syndrome Surveillance			<u>468,863</u>	<u>-</u>

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Passed through the Texas Department of State Health Services:				
Sexually Transmitted Diseases Prevention and Control Grants:				
870618 VD Epidemiology	93.977	2016-004099B-05	\$ 179,085	\$ -
870619 VD Epidemiology	93.977	HHS000288900005	1,578,150	-
874018 Syphilis Elimination Effort Program	93.977	2016-004099B-05	2,451	-
874019 Syphilis Elimination Effort Program	93.977	HHS000288900005	392	-
874118 HIV Prevention Special Projects	93.977	2016-004099B-05	26,073	-
874119 HIV Prevention Special Projects	93.977	HHS000288900005	60,459	-
874618 Data to Care	93.977	2016-004099B-05	7,376	-
874619 Data to Care	93.977	HHS000288900005	115,618	-
874919 VD Labs	93.977	HHS000288900005	720,225	-
Total Sexually Transmitted Diseases Prevention and Control Grants			<u>2,689,828</u>	<u>-</u>
Subtotal U.S. Department of Health and Human Services Pass-Through Programs			<u>26,279,623</u>	<u>4,862,232</u>
Total U.S. Department of Health and Human Services Programs			<u>46,365,858</u>	<u>23,429,067</u>
Executive Office of the President Direct Programs				
High Intensity Drug Trafficking Areas Program:				
540019 DEA- HIDTA	95.001	CO #2017-1569	36,874	-
Total High Intensity Drug Trafficking Areas Program			<u>36,874</u>	<u>-</u>
Subtotal Executive Office of the President Direct Programs			<u>36,874</u>	<u>-</u>
Total Executive Office of the President Programs			<u>36,874</u>	<u>-</u>
Social Security Administration Direct Programs				
<i>Disability Insurance/SSI Cluster</i>				
Social Security Disability Insurance:				
47750 Social Security Recovery	96.001	N/A	274,400	-
Total Social Security Disability Insurance			<u>274,400</u>	<u>-</u>
Total Disability Insurance/SSI Cluster			<u>274,400</u>	<u>-</u>
Subtotal Social Security Administration Direct Programs			<u>274,400</u>	<u>-</u>
Total Social Security Administration Programs			<u>274,400</u>	<u>-</u>
Department of Homeland Security Direct Programs				
430819 TDEM Hazard Mitigation Grant	97.039	DR-4272-005	87,831	-
Total TDEM Hazard Mitigation Grant			<u>87,831</u>	<u>-</u>
Subtotal Department of Homeland Security Direct Programs			<u>87,831</u>	<u>-</u>
Department of Homeland Security Pass-Through Programs				
Passed through the Office of the Governor, Criminal Justice Division:				
Urban Areas Security Initiative				
411019 Planner and Volunteer Coordination	97.067	HS-2979604	38,000	-
411119 Planning, Training & Exercise Intern Project	97.067	HS-2979704	23,567	-
411219 EOC Continuation Enhancement Project	97.067	HS-3419402	41,153	-
411319 Hazardous Materials Planner	97.067	HS-3675501	38,000	-
Total Urban Areas Security Initiative			<u>140,720</u>	<u>-</u>
Subtotal Department of Homeland Security Pass-Through Programs			<u>140,720</u>	<u>-</u>
Total Department of Homeland Security Programs			<u>228,551</u>	<u>-</u>
TOTAL FEDERAL EXPENDITURES			<u>107,357,625</u>	<u>25,622,834</u>

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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				
690019 Victim Coordinator Liaison Grant	N/A	1986967	35,842	-
690020 Victim Coordinator Liaison Grant	N/A	2098572	6,693	-
Total Other Victim Assistance			<u>42,535</u>	<u>-</u>
Texas Division of Emergency Management				
Texas Rural Volunteer Fire Department Assistance Program				
410419 Rural Volunteer Fire Department Assistance Program/HB 2604	N/A	VFDE-DOC#900687	12,492	-
Total Texas Rural Volunteer Fire Department Assistance Program			<u>12,492</u>	<u>-</u>
Texas Department of State Health Services:				
Centers for Disease Control & Prevention:				
872918 Infectious Disease	N/A	537-18-0336-00001	2,640	-
874418 Infectious Disease Control Unit/Foodborne	N/A	537-18-0299-00001	110,657	-
874420 Infectious Disease Control Unit/Foodborne	N/A	HHS000436300031	14,388	-
Total Centers for Disease Control & Prevention			<u>127,685</u>	<u>-</u>
Texas Department of State Health Services:				
HIV State Services				
6550119 DSHS- HIV Services (State Services)	N/A	537-18-0109-00001	1,465,732	1,465,732
6550120 DSHS- HIV Services (State Services)	N/A	537-18-0109-00001	19,816	19,816
6551519 DSHS- HIV Services (State Services) Rebate	N/A	537-18-0109-00001	1,198,226	1,198,226
Total HIV Care Formula Grant			<u>2,683,774</u>	<u>2,683,774</u>
Texas Department of State Health Services:				
Preventive Health and Health Services Block Grant funded solely with PPHF				
871218 RLSS-Local Public Health System	N/A	537-18-0212-00001	58,678	-
871220 RLSS-Local Public Health System	N/A	HHS000485600010	3,797	-
Total Preventive Health and Health Services Block Grant funded solely with PPHF			<u>62,475</u>	<u>-</u>
Texas Department of State Health Services:				
Tuberculosis Control:				
870118 TB State African American	N/A	537-18-0099-00001	(35)	-
870119 TB State African American	N/A	537-18-0099-00001	1,086,366	-
870120 TB State African American	N/A	HHS000455000001	109,549	-
Total Tuberculosis Control			<u>1,195,880</u>	<u>-</u>
Texas Department of State Health Services:				
Immunization Grants:				
870819 Immunization Registry	N/A	HHS000119700016	877,683	-
870820 Immunization Registry	N/A	HHS000119700016-1	99,989	-
871019 Immunization Registry P.I.	N/A	HHS000119700016	(10,372)	-
871020 Immunization Registry P.I.	N/A	HHS000119700016-1	(11,550)	-
871519 Adult Safety Net Program Income	N/A	HHS000119700016	(5,133)	-
871520 Adult Safety Net Program Income	N/A	HHS000119700016-1	(584)	-
Total Immunization Grants			<u>950,033</u>	<u>-</u>
Texas Department of State Health Services:				
African American TB:				
871319 TB State African American Project	N/A	537-18-0099-00001	117,261	-
871320 Homeless Shelter Project	N/A	HHS000455000001	13,348	-
Total African American TB			<u>130,609</u>	<u>-</u>
Texas Department of Transportation				
County Energy Transportation Reinvestment Zone				
31503 Langdon Connector	N/A	N/A	31,188	-
Total County Energy Transportation Reinvestment Zone			<u>31,188</u>	<u>-</u>

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District Court:				
State and Local Narcotics Control Assistance:				
91042 Sheriff - Narcotics Seizure/Forfeiture	N/A	N/A	\$ 45,596	\$ -
Total State and Local Narcotics Control Assistance			<u>45,596</u>	<u>-</u>
State and Local Narcotics Control Assistance Pass-Through:				
541/91054 DA Forfeiture - State	N/A	N/A	424,920	-
Total State and Local Narcotics Control Assistance Pass-Through			<u>424,920</u>	<u>-</u>
Office of the Governor, Criminal Justice Division:				
State Criminal Justice Planning (421) Fund:				
100619 DC Felony Female Offender Program STAR Court	N/A	SF-1973312	111,670	-
100620 DC Felony Female Offender Program STAR Court	N/A	SF-1973313	9,390	-
100719 Felony DWI Felony DIVERT Court	N/A	SF-1968912	64,246	-
100720 Felony DWI Felony DIVERT Court	N/A	SF-1968913	5,145	-
101020 Dallas County Veterans Court	N/A	SF-2413310	6,620	-
101119 Dallas County STAC Court	N/A	SF-2413409	204,562	-
101120 Dallas County STAC Court	N/A	SF-2413410	15,383	-
201419 Legacy Family Court: Family Drug Court	N/A	SF-2660403	77,401	-
261119 Mental Health Diversion Court	N/A	SF-1804614	30,245	-
603319 Human Rights Project	N/A	SF-3514202	228,748	-
701719 Mental Health Court	N/A	SF-2567207	66,304	-
701720 Mental Health Court	N/A	SF-2567208	6,296	-
251019 Female Offender P.R.I.D.E. Court	N/A	SF-2913103	36,878	-
260020 Drug Intervention Court	N/A	SF-1604219	13,411	-
Total State Criminal Justice Planning (421) Fund			<u>876,299</u>	<u>-</u>
Office of the Governor, Criminal Justice Division:				
Drug Court Program:				
101019 Dallas County Veterans Court	N/A	DC-2413309	77,237	-
201120 Dallas County DWI Misdemeanor DIVERT COURT	N/A	DC-3842401	5,808	-
260019 Drug Intervention Court	N/A	DC-1604218	194,690	-
Total Drug Court Program			<u>277,735</u>	<u>-</u>
Office of the Governor, Criminal Justice Division:				
Crime Lab Equipment:				
300009 DNA Profiling - Program Income	N/A	SF-97-A03-10139	6,350	-
Total DNA Profiling Program			<u>6,350</u>	<u>-</u>
Office of the Governor, Criminal Justice Division:				
Sexual Assault Evidence Testing				
301119 Sexual Assault Evidence Testing	N/A	ET-3717701	12,426	-
Total Sexual Assault Evidence Testing			<u>12,426</u>	<u>-</u>
Office of the Governor, Homeland Security Grants Division				
Border Prosecution Unit				
603219 Border Prosecution Unit - TAG	N/A	BP-3409802	169,153	-
603220 Border Prosecution Unit - TAG	N/A	BP-3409803	16,155	-
Total Border Prosecution Unit			<u>185,308</u>	<u>-</u>

(Continued)

DALLAS COUNTY, TEXAS
Schedule of Expenditures of Federal and State Awards
As of September 30, 2019

Federal or State Grantor / Pass-Through Grantor / Other Grantor / Program Title / Grant Title	Federal CFDA Number	Contract Number	9/30/2019 Expenditure	Amounts passed through to subrecipients
Task Force on Indigent Defense:				
Indigent Defense Grant:				
46645 SB 7 - Indigent Defense Grant	N/A	212-02-D57	\$ 2,454,309	\$ -
215118 TechShare Indigent Defense Software	N/A	212-18-D07	137,863	-
660919 Transformational Justice: Multi-Disciplinary Approach to Indigent Defense	N/A	212-19-D06	110,920	-
Total Indigent Defense Grant			2,703,092	-
Texas Commission on Environmental Quality:				
Local Initiative Project:				
200418 Dallas County Clean Air Emissions Task Force	N/A	582-14-40120	198,259	-
Total Local Initiative Project			198,259	-
Texas Commission on Environmental Quality:				
Purchasing Natural Gas Vehicles				
412019 TCEQ Local Emergency Planning Committee	N/A	582-19-91784	4,083	-
Total Purchasing Natural Gas Vehicles			4,083	-
Texas Department of Motor Vehicles:				
Automobile Theft Prevention Authority:				
560020 North TX Auto Theft Task Force	N/A	608-20-0570000	45,717	-
560019 North TX Auto Theft Task Force	N/A	608-19-0570001	726,723	-
560218 Auto Theft Program Income	N/A	608-18-0570000	52,942	-
Total Automobile Theft Prevention Authority			825,382	-
Texas Veterans Commission:				
Dallas County Community Supervision and Corrections Department				
38418 Veterans Treatment Court	N/A	VTC_18_0600	87,689	-
Total Veterans Treatment Court grant			87,689	-
Texas Juvenile Justice Department:				
Juvenile Justice Delinquency Prevention - State Aid:				
710319 State Aid-Community Programs	N/A	TJJD-CP-19-057	1,486,181	-
710320 State Aid-Community Programs	N/A	TJJD-CP-20-057	59,503	-
710819 State Aid - Basic Probation Services	N/A	TJJD-BPS-19-057	3,303,940	-
710820 State Aid - Basic Probation Services	N/A	TJJD-BPS-20-057	528,627	-
711619 Special Needs Diversionary Program	N/A	TJJD-M-19-057	215,948	-
711620 Special Needs Diversionary Program	N/A	TJJD-M-20-057	25,362	-
712519 State Aid-Commitment Diversion	N/A	TJJD-CD-19-057	1,733,111	-
712520 State Aid-Commitment Diversion	N/A	TJJD-CD-20-057	224,163	-
712719 State Aid- Grant "N" Mental Health Services	N/A	TJJD-MHS-19-057	1,096,112	-
712720 State Aid- Grant "N" Mental Health Services	N/A	TJJD-MHS-20-057	86,102	-
712919 Grant A- Pre- & Post Adjudication	N/A	TJJD-PPA-19-057	1,639,377	-
712920 Grant A- Pre- & Post Adjudication	N/A	TJJD-PPA-20-057	338,139	-
713019 State Aid- Pre- & Post Adjudication	N/A	TJJD-R-19-057	211,825	-
713020 State Aid- Pre- & Post Adjudication	N/A	TJJD-R-20-057	6,729	-
720119 JJAEP School	N/A	TJJD-P-19-057	754,025	-
720120 JJAEP School	N/A	TJJD-P-20-057	109,431	-
Total Juvenile Justice Delinquency Prevention - State			11,818,575	-
TOTAL STATE EXPENDITURES			22,819,435	2,683,774
GRAND TOTAL			\$ 130,177,060	\$ 28,306,608

(Concluded)

See Notes to Schedule of Expenditures of Federal and State Awards

DALLAS COUNTY, TEXAS

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS YEAR ENDED SEPTEMBER 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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, 2019. The County's reporting entity is defined in Note 1.A to the County's basic financial statements. 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.

2. INDIRECT COST RATE

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

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 \$7,225,250 for the fiscal year ended September 30, 2019.

4. STATE GRANTS

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

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DALLAS COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2019

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 X no
 - o Significant deficiency(ies) identified? _____ yes X none reported
 - Noncompliance material to financial statements noted? _____ yes X no
- Federal Awards
 - Internal control over major programs:
 - o Material weakness(es) identified? _____ yes X no
 - o Significant deficiency(ies) identified? _____ yes X none reported
 - Type of auditors' report issued on compliance for major programs: Unmodified
 - Any audit findings disclosed that are required to be reported in accordance with 2CFR200.516 (1)? _____ yes X no
 - Identification of major federal programs:
 - 93.914 HIV Emergency Relief Project Grants
 - 93.917 HIV Care Formula Grants
 - 93.977 Sexually Transmitted Diseases Prevention and Control Grants
 - Dollar threshold used to distinguish between type A and type B programs: \$3,000,000
 - Auditee qualified as low-risk auditee? X yes _____ no
- State Awards
 - Internal control over major programs:
 - o Material weakness(es) identified? _____ yes X no
 - o Significant deficiency(ies) identified that are not considered to be material weakness(es)? X 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 TB State African American Tuberculosis Control Grant
 - o Juvenile Justice Delinquency Prevention
- Dollar threshold used to distinguish between type A and type B programs: \$684,583
- Auditee qualified as low-risk auditee? yes no

Section II—Financial Statements Findings

None Reported.

Section III—Award Findings and Questioned Costs

2019-001 – State of Texas Tuberculosis Control Grants

Non-Compliance and Significant Deficiency - Reporting

Criteria – Per the grant responsibilities requirements set by the grantor, Texas Department of State Health and Human Services (DSHS), for the Tuberculosis Control grants, the County must provide details related to tuberculosis disease trends in African-American and special communities in Dallas County, screen outcomes for these populations, and details of the success rate and areas of improvement as part of the performance reporting requirements. These performance reporting requirements are in addition to financial reporting requirements. The performance reporting requirement is met through the "Congregate Setting Target Testing Monthly Report," a form report provided by DSHS and completed by the County. Per the Monthly Screening Report form, the report is due the 2nd Friday of each month for testing done in the previous month.

Condition – Out of 4 Monthly Screening Reports tested, we determined there were 3 reports with discrepancies: 2 reports had inaccurate information due to mathematical errors and 2 reports were not submitted timely per the reporting requirements established by the Texas Department of State Health and Human Services (DSHS).

Questioned Costs – N/A

Context – We noted 2 reports selected for testing were not submitted timely, for the months of February and July 2019. Additionally, we noted 2 reports contained mathematical inaccuracies related to the reporting of positive reactors, for the months of December 2018 and February 2019.

Cause – The County failed to provide accurate and timely information to the grantor due to an insufficient monitoring process for the reports. The reports were delayed in the review process due to the temporary absence of individuals who perform the review with no alternative procedures in place to ensure timely submission in their absence. The data for the Monthly Screening Reports is collected from the individual testing sites, compiled by the DIS Supervisor, reviewed by the Program Manager, and submitted to DSHS. The accuracy of report calculations was not adequately checked during the review process.

Effect – An inadequate monitoring process could result in undetected errors or incomplete submissions to the grantor.

Recommendation – Implement further training and oversight of the performance reporting process to ensure each level of staff is trained on what is required and to prevent internal control procedures from failing in the future.

Views of Responsible Officials – See Corrective Action Plan.



DCHHS
Safe families, healthy lives
Dallas County Health and Human Services



PHILIP HUANG, MD, MPH
DIRECTOR

DALLAS COUNTY, TEXAS

CORRECTIVE ACTION PLAN (AS PREPARED BY COUNTY MANAGEMENT) FOR THE YEAR ENDED SEPTEMBER 30, 2019

2019-001 – State of Texas Tuberculosis Control Grants

Non-Compliance and Significant Deficiency - Reporting

The Congregate Setting Target Testing Monthly Report for each month are to be submitted by the second Friday of the following month. The two (2) reports in question, submitted after the due date, were for the months of the February 2019 and July 2019. The February 2019 report (due March 8, 2019) submitted March 11, 2019 and July 2019 report (due August 14, 2019) submitted August 20, 2019. The department has a reminder system utilized to help in timely submission of the reports. Additionally, the TB division is in the process of identifying alternate staff that will be cross-trained with review and submittal of the reporting process in the event that the Nursing Coordinator is temporarily indisposed. The two (2) reports in question that had mathematical errors were due to calculation performed manually. The grant staff will be utilizing excel spreadsheet with built-in formulas to ensure that such mathematical errors are eliminated in the future.

In addition, the department has initiated an Internal Review Process (IRP) that will ensure review of the reports for timeliness of submission as well as to ensure mathematical accuracy in reported figures.

Anticipated Timing of Remediation: September 30, 2020

Person Responsible for Implementation: Laura Gomez, Nursing Coordinator, TB Clinic-DCHHS