

Dallas County, Texas

Single Audit Reports for the
Year Ended September 30, 2022

DALLAS COUNTY, TEXAS

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

INDEPENDENT AUDITOR'S REPORT

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 business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the Dallas County, Texas (the County), as of and for the year ended September 30, 2022, 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 31, 2023. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component unit, as described in our report on the County's basic financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying or schedule of findings and responses as item 2022-01 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

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

County's Response to Findings

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

Purpose of This Report

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

Deloitte & Touche LLP

March 31, 2023

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

INDEPENDENT AUDITOR'S REPORT

Honorable County Judge and Commissioners Court,
Dallas County, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Dallas County, Texas's (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2022. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2022-02, 2022-03, and 2022-04. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-02, 2022-03, and 2022-04 to be significant deficiencies.

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

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

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

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

We have audited the financial statements of the County as of and for the year ended September 30, 2022, and have issued our report thereon dated March 31, 2023 which contained an unmodified opinion on those financial statements and includes a reference to other auditors who audited the financial statements of the Dallas County Hospital District, which represents the only discretely presented component unit, and an emphasis-of-matter paragraph related to the County's adoption of Governmental Accounting Standards Board Statement No. 87, *Leases*.

Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such

information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Deloitte & Touche LLP

June 20, 2023

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 TEXAS GRANT MANAGEMENT STANDARDS

INDEPENDENT AUDITOR'S REPORT

Honorable County Judge and Commissioners Court,
Dallas County, Texas

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Dallas County, Texas's (the "County") compliance with the types of compliance requirements identified as subject to audit in the Texas Grant Management Standards (TxGMS) that could have a direct and material effect on each of the County's major state programs for the year ended September 30, 2022. The County's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2022.

Basis for Opinion on Each Major State Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with TxGMS and which are described in the accompanying schedule of findings and questioned costs as item 2022-05. Our opinion on each major state program is not modified with respect to this matter.

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

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all

deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-05 to be a significant deficiency.

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

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

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

Report on Schedule of Expenditures of State Awards Required by the TxGMS

We have audited the financial statements of the County as of and for the year ended September 30, 2022, and have issued our report thereon dated March 31, 2023 which contained an unmodified opinion on those financial statements and includes a reference to other auditors who audited the financial statements of the Dallas County Hospital District, which represents the only discretely presented component unit, and an emphasis-of-matter paragraph related to the County's adoption of Governmental Accounting Standards Board Statement No. 87, *Leases*.

Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of state awards is presented for purposes of additional analysis as required by TxGMS and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying

accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state awards is fairly stated in all material respects in relation to the financial statements as a whole.

Deloitte & Touche LLP

June 20, 2023

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2022

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2022 Expenditure	Amounts Passed through to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE PROGRAMS				
Child Nutrition Cluster				
School Breakfast Program:				
51101 Juvenile Department School Breakfast Program	10.553	01219	\$ 283,427	\$ -
Total School Breakfast Program:			<u>283,427</u>	<u>-</u>
National School Lunch Program				
5110-5116 Juvenile Department School Lunch/Snack Program	10.555	01219	518,706	-
Total National School Lunch Program:			<u>518,706</u>	<u>-</u>
Total Child Nutrition Cluster			<u>802,133</u>	<u>-</u>
Supplemental Nutrition Assistance Program (State Administrative Match)				
Passed through The Texas Department of State Health Services				
890822 Obesity Prevention Program	10.561	HHS000743500003	141,822	-
Total Supplemental Nutrition Assistance Program (State Administrative Match)			<u>141,822</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE PROGRAMS			<u>943,955</u>	<u>-</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT PROGRAMS				
CDBG - Entitlement Grants Cluster				
Community Development Block/Entitlement Grants:				
Community Development Block Grants	14.218	B-14-UC-48-0003	7,967	7,967
Community Development Block Grants	14.218	B-18-UC-48-0003	27,143	27,143
Community Development Block Grants	14.218	B-19-UC-48-0003	608,434	608,434
Community Development Block Grants	14.218	B-20-UC-48-0003	468,104	468,104
Community Development Block Grants	14.218	B-21-UC-48-0003	<u>1,231,321</u>	<u>423,269</u>
Total Community Development Block/Entitlement Grants			2,342,969	1,534,917
COVID-19 Community Development Block/Entitlement Grants:				
Community Development Block Grants - CARES Act	14.218	B-20-UW-48-0003	<u>962,221</u>	<u>962,221</u>
Total COVID-19 Community Development Block/Entitlement Grants			962,221	962,221
Total Community Development Block/Entitlement Grants			<u>3,305,190</u>	<u>2,497,138</u>
Total CDBG - Entitlement Grants Cluster			<u>3,305,190</u>	<u>2,497,138</u>
Emergency Solutions Grant Program:				
960021 Emergency Solutions Grant	14.231	E-20-UC-48-0003	<u>193,431</u>	<u>193,431</u>
Total Emergency Solutions Grant Program			193,431	193,431
COVID-19 Emergency Solutions Grant Program:				
960421 Emergency Solutions Grant - CARES Act Phase II	14.231	E-20-UW-48-0003	<u>1,172,196</u>	<u>1,172,196</u>
Total COVID-19 Emergency Solutions Grant Program			1,172,196	1,172,196
Total Emergency Solutions Grant Program			<u>1,365,627</u>	<u>1,365,627</u>

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DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2022

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2022 Expenditure	Amounts Passed through to Subrecipients
HOME Investment Partnerships Program:				
HOME Investment Partnerships Program	14.239	M-18-UC-48-0221	\$ 33,626	\$ -
HOME Investment Partnerships Program	14.239	M-20-UC-48-0221	18,321	-
HOME Investment Partnerships Program	14.239	M-21-UC-48-0221	52,394	-
Total HOME Investment Partnerships Program			104,341	-
Family Self-Sufficiency Program				
806120 ROSS Family Self-Sufficiency Coordinator	14.896	FSS21TX3646-01-00	8,733	-
806121 ROSS Family Self-Sufficiency Coordinator	14.896	FSS22TX4375-01-00	65,628	-
Total Family Self-Sufficiency Program			74,361	-
Housing Voucher Cluster				
Section 8 Housing Choice Vouchers:				
800122 Section 8 Housing Choice Vouchers	14.871	TX559	47,669,396	-
800221 Section 8 Housing Choice Vouchers	14.871	TX559	111,596	-
800522 Veterans Affairs Supportive Housing Vouchers	14.871	TX559	520,864	-
805004 Section 8 Voucher Program Admin Fee 467	14.871	TX559	57,233	-
806022 Section 8 - Homeownership Program 467	14.871	TX559	267,726	-
807222 Section 8 - Homeownership Program 467	14.871	TX559	7,884	-
800922 Section 8 - Homeownership Program 467	14.871	TX559	556,104	-
Total Section 8 Housing Choice Vouchers			49,190,803	-
Mainstream Vouchers:				
800622 Mainstream Program Vouchers	14.879	TX559DV0001	499,971	-
Total Mainstream Vouchers:			499,971	-
Total Housing Voucher Cluster			49,690,774	-
Housing Opportunities for Persons With AIDS				
Passed through the City of Dallas				
820020 Housing Opportunities for Persons With AIDS	14.241	20-1309	(2,139)	-
820021 Housing Opportunities for Persons With AIDS	14.241	191262	1,955,091	-
820022 Housing Opportunities for Persons With AIDS	14.241	22-1465	139,935	-
820120 Housing Opportunities for Persons with AIDS (HOPWA)	14.241	20-1309	(1,151)	-
820121 Housing Opportunities for Persons with AIDS (HOPWA)	14.241	21-1671	106,361	-
Total Housing Opportunities for Persons With AIDS			2,198,097	-
COVID-19 Housing Opportunities for Persons With AIDS				
820620 Housing Opportunities for Persons with AIDS (HOPWA)/CARES	14.241	20-1319	79,117	-
Total COVID-19 Housing Opportunities for Persons With AIDS			79,117	-
Total Passed through the City of Dallas			2,277,214	-
Passed through the Texas Department of State Health Services				
820322 DSHS HOPWA/HIV	14.241	537-16-0508-00001	169,794	169,794
820323 DSHS HOPWA/HIV	14.241	537-16-0508-00001	18,334	18,334
820421 DSHS HOPWA/HIV	14.241	537-16-0508-00001	(740)	-
820422 DSHS HOPWA/HIV	14.241	537-16-0508-00001	321,807	-
820423 DSHS HOPWA/HIV	14.241	537-16-0508-00001	32,670	-
Total Passed through the Texas Department of State Health Services			541,865	188,128

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DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2022

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2022 Expenditure	Amounts Passed through to Subrecipients
Total Housing Opportunities for Persons With AIDS			\$ 2,819,079	\$ 188,128
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT PROGRAMS			<u>57,359,372</u>	<u>4,050,893</u>
U.S. DEPARTMENT OF JUSTICE PROGRAMS				
COVID-19 Coronavirus Emergency Supplemental Funding Program 661620 BJA FY 20 Coronavirus Emergency	16.034	2020-VD-BX-0862	<u>18,339</u>	<u>-</u>
Total COVID-19 Coronavirus Emergency Supplemental Funding Program			<u>18,339</u>	<u>-</u>
Community-Based Violence Prevention Program 620819 DA-COMM BASED VIOL PREVENTION Office of Juvenile and Delinquency Prevention	16.123	2019-MU-FX-K004	<u>191,796</u>	<u>-</u>
Total Community-Based Violence Prevention Program			<u>191,796</u>	<u>-</u>
Juvenile Justice and Delinquency Prevention Allocation to States 640121 Internet Crimes Against Children Task Force	16.540	2019-MC-FX-K056	<u>29,055</u>	<u>-</u>
Total Juvenile Justice and Delinquency Prevention Allocation to States			<u>29,055</u>	<u>-</u>
Drug Court Discretionary Grant Program: 621121 Adult Drug Court & Veterans Treatment Court Grant	16.585	2020-DC-BX-0105	<u>110,776</u>	<u>-</u>
Total Drug Court Discretionary Grant Program			<u>110,776</u>	<u>-</u>
State Criminal Alien Assistance Program: 47220 SCAAP 2009	16.606	2009-1902	<u>856,696</u>	<u>-</u>
Total State Criminal Alien Assistance Program			<u>856,696</u>	<u>-</u>
Criminal and Juvenile Justice and Mental Health Collaboration Program 621021 The Justice and Mental Health Collaboration Program	16.745	2020-MO-BX-0040	<u>255,568</u>	<u>-</u>
Total Criminal and Juvenile Justice and Mental Health Collaboration Program			<u>255,568</u>	<u>-</u>
Postconviction Testing of DNA Evidence to Exonerate the Innocent 620721 NIJ FY18 Postconviction Testing og DNA Evidence	16.820	2020-DY-BX-0010	<u>164,054</u>	<u>-</u>
Total Postconviction Testing of DNA Evidence to Exonerate the Innocent			<u>164,054</u>	<u>-</u>
National Sexual Assault Kit Initiative 620619 National Sexual Assault Kit	16.833	2018-AK-BX-0029	<u>88,953</u>	<u>-</u>
Total National Sexual Assault Kit Initiative			<u>88,953</u>	<u>-</u>
Comprehensive Opioid Abuse Site-Based Program 620921 Comprehensive Opioid, Stimulant, and Substance Abuse Site-based Program	16.838	2020-AR-BX-0106	<u>185,026</u>	<u>-</u>
Total Comprehensive Opioid Abuse Site-Based Program			<u>185,026</u>	<u>-</u>

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DALLAS COUNTY, TEXAS

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Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2022 Expenditure	Amounts Passed through to Subrecipients
Equitable Sharing Program				
91002 Sheriff Federal Asset Sharing	16.922	N/A	\$ 52,794	\$ -
91006 Federal Forfeiture Funds Pct. 3	16.922	N/A	2,340	-
91011 District Attorney - Federal Asset Sharing Funds - DOJ	16.922	N/A	<u>334,993</u>	<u>-</u>
Total Equitable Sharing Program			<u>390,127</u>	<u>-</u>
Passed through the Office of the Governor, Criminal Justice Division:				
Crime Victim Assistance				
603722 Multi - Purpose Advocacy Project	16.575	VA-3884103	775,217	-
100022 Victim Services Project	16.575	VA-2694607	<u>54,892</u>	<u>-</u>
Total Crime Victim Assistance			<u>830,109</u>	<u>-</u>
Passed through the Office of the Governor, Criminal Justice Division:				
Violence Against Women Formula Grants:				
602422 Human Trafficking Intervention Project	16.588	WF-3394205	100,000	-
604122 Elder Abuse Project	16.588	WF-4106601	50,000	-
604123 Elder Abuse Project	16.588	WF-4106602	12,311	-
101322 Felony Domestic Violence Court Program-Assessor	16.588	WF-2812508	67,324	-
101422 The FDVC Program Community Supervision Officer and Monitoring Project	16.588	WF-2817908	54,803	-
101423 The FDVC Program Community Supervision Officer and Monitoring Project	16.588	WF-2817909	<u>6,294</u>	<u>-</u>
Total Violence Against Women Formula Grants			<u>290,732</u>	<u>-</u>
Passed through the Office of the Governor, Criminal Justice Division:				
Residential Substance Abuse Treatment for State Prisoners:				
700622 Juvenile Residential Drug Treatment Center	16.593	RT-2840808	122,680	-
100422 Judge John Creuzot Judicial Treatment Center	16.593	RT-1487923	<u>674,939</u>	<u>-</u>
Total Residential Substance Abuse Treatment for State Prisoners			<u>797,619</u>	<u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program				
Passed through the City of Dallas				
202019 Justice Assistance Grant FY18	16.738	2018-DJ-BX-0186	47,086	-
202020 Justice Assistance Grant FY19	16.738	2019-DJ-BX-0735	65,726	-
202021 Justice Assistance Grant FY20	16.738	2020-DJ-BX-0941	<u>196,326</u>	<u>-</u>
Total Passed through the City of Dallas			309,138	-
Passed through the Office of the Governor, Criminal Justice Division:				
603822 Clinica Assessor For Specialty Courts	16.738	DJ-4078202	88,426	-
661822 Housing Services Project	16.738	DJ-3959002	<u>60,403</u>	<u>-</u>
Total Passed through the Office of the Governor, Criminal Justice Division			148,829	-
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>457,967</u>	<u>-</u>
Passed through the Office of the Governor, Criminal Justice Division:				
Paul Coverdell Forensic Sciences Improvement Grant Program				
340622 Implementation of Digital Technologies to Improve Case Workflow & Documentation	16.742	15PBJA-21-GG-02888	<u>568</u>	<u>-</u>
Total Paul Coverdell Forensic Sciences Improvement Grant Program			<u>568</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF JUSTICE PROGRAMS			<u>4,667,385</u>	<u>-</u>

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Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2022 Expenditure	Amounts Passed through to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION PROGRAMS				
Highway Planning and Construction Cluster				
Highway Planning and Construction				
Passed through North Central Texas Council of Governments				
530420 Courtesy Patrol Program	20.205	18-7XXF5002	\$ 48,960	\$ -
530421 Courtesy Patrol Program	20.205	18-0XXF7002	25,757	-
530422 Courtesy Patrol Program	20.205	18-22XXIA001	4,342,415	-
530423 Courtesy Patrol Program	20.205	18-22XXIA001	<u>361,081</u>	<u>-</u>
Total Passed through North Central Texas Council of Governments			4,778,213	-
Passed through Texas Department of Transportation				
10218 SoPac Trail (East Dallas Veloway) Phase 4	20.205	0918-47-098	48,837	-
30228 Medical District Drive	20.205	0918-45-884	2,116,990	-
31404 Pleasant Run Rd Trail	20.205	0918-47-165	<u>95,165</u>	<u>-</u>
Total Passed through Texas Department of Transportation			2,260,992	-
Total Highway Planning and Construction			<u>7,039,205</u>	<u>-</u>
Total Highway Planning and Construction Cluster			<u>7,039,205</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION PROGRAMS			<u>7,039,205</u>	<u>-</u>
U.S. DEPARTMENT OF TREASURY				
Equitable Sharing Program				
91012 District Attorney - Federal Asset Sharing Funds - Treasury	21.016	N/A	312,318	-
91007 Sheriff - Federal Asset Sharing Funds - Treasury	21.016	N/A	<u>15,047</u>	<u>-</u>
Total Equitable Sharing Program			<u>327,365</u>	<u>-</u>
COVID-19 Coronavirus Relief Fund				
875620 Cares Act	21.019	2020-0451	19,749,668	965,168
875720 Cares Act Contact Tracing	21.019	2020-0567	5,610	-
875920 Cares Act Emer Housing Assistance Program	21.019	2020-0459	512,041	-
878920 City of Dallas	21.019	2020-0565	<u>(5,086,173)</u>	<u>(5,086,173)</u>
Total COVID-19 Coronavirus Relief Fund			<u>15,181,146</u>	<u>(4,121,005)</u>
COVID-19 Emergency Rental Assistance (ERA 1) Program and Emergency Rental Assistance (ERA 2) Program				
879621 EMERGENCY RENTAL ASSISTANCE PROGRAM (ERAP)	21.023	2021-0119	18,770,332	-
898021 EMERGENCY RENTAL ASSISTANCE PROGRAM (ERAP)	21.023	2021-0572	<u>8,014,357</u>	<u>-</u>
Total COVID-19 Emergency Rental Assistance (ERA 1) Program and Emergency Rental Assistance (ERA 2) Program			<u>26,784,689</u>	<u>-</u>
COVID-19 Coronavirus State and Local Fiscal Recovery Funds				
880221 Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0332	1,213,224	-
881022 Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,659,987	-
882022 Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-1184	101,683	-
882122 Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0419	686,589	-
882222 Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-1319	1,542,205	-
882322 Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	559,581	-
882422 Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-1180	307,975	-
882522 Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	<u>4,510,980</u>	<u>-</u>

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Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2022 Expenditure	Amounts Passed through to Subrecipients
882622 Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-1180	\$ 2,012,830	\$ -
882722 Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-1180	3,694,811	-
882822 Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	99,083	-
883022 Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	135,832	-
883122 Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0019/2022-0249	744,747	-
883222 Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-1342	52,683	-
883422 Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0804	1,034,591	-
883522 Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0080	41,050	-
883622 Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0019	5,772	-
883822 Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0103	114,466	-
885022 Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-1089/2021-1088	2,015,505	-
885122 Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-1345	1,183,238	-
885222 Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-1366	135,163	-
885322 Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-1118	1,403,757	-
885422 Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0901	11,800,000	11,800,000
885522 Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0539	100,000	-
885622 Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0796	245,000	-
885722 Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0830	75,825	-
885822 Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0731	9,557	-
887022 Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0120	7,109,845	-
887522 Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0734	14,626,074	-
890122 Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-1218	27,406	-
897022 Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0379	2,894,306	-
897122 Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0441	181,994	-
897522 Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0652	124,047	-
897622 Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1064	822,295	-
Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds			61,272,101	11,800,000
Passed through the Office of the Governor - Criminal Justice Division COVID-19 Coronavirus State and Local Fiscal Recovery Funds 101323 Felony Domestic Violence Court Program-Assessor	21.027	VC-2812509	7,288	-
Total Pass Through COVID-19 Coronavirus State and Local Fiscal Recovery Funds			7,288	-
Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds			61,279,389	11,800,000
TOTAL U.S. DEPARTMENT OF TREASURY PROGRAMS			103,572,589	7,678,995
U.S. DEPARTMENT OF ENERGY PROGRAMS Passed through the Texas Department of Housing and Community Affairs Weatherization Assistance for Low-Income Persons:				
830521 DOE Weatherization	81.042	56210003514	317,839	-
830522 DOE Weatherization	81.042	56220003761	67,715	-
Total Weatherization Assistance for Low-Income Persons			385,554	-
TOTAL U.S. DEPARTMENT OF ENERGY PROGRAMS			385,554	-
U.S. DEPARTMENT OF EDUCATION PROGRAMS Title I, Part A Cluster Title I Grants to Local Education Agencies: Passed through the Texas Education Agency Title I Grants to Local Education Agencies:				
750222 Title I Part A Improving Basic Program	84.010	21610101057950	336,474	-
750223 Title I Part A Improving Basic Program	84.010	23610101057950	40,150	-
Total Passed through the Texas Education Agency			376,624	-

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Passed through the Local Education Agency:				
750922 Title I Part D Subpart 2 Delinquent Programs	84.010	22610103057814	\$ 573,478	\$ -
750923 Title I Part D Subpart 2 Delinquent Programs	84.010	23610103057814	97,862	-
Total Passed through the Local Education Agency			671,340	-
Total Title I Grants to Local Education Agencies:			1,047,964	-
Total Title I, Part A Cluster			1,047,964	-
Special Education Cluster (IDEA)				
Passed through Texas Education Agency				
Special Education Grants to States:				
750622 Individuals with Disabilities Act (IDEA)	84.027	226600010578146600	42,325	-
750623 Individuals with Disabilities Act (IDEA)	84.027	236600010578146000	7,749	-
Total Special Education Grants to States			50,074	-
COVID-19 Special Education Grants to States:				
751822 IDEA-B Formula - ARP	84.027	225350010578145350	15,285	-
Total COVID-19 Special Education Grants to States			15,285	-
Total Special Education Grants to States			65,359	-
Total Special Education Cluster (IDEA)			65,359	-
Passed through Region 10 Education Services (ESC10)				
Safe and Drug-Free Schools and Communities National Programs				
751522 Academy For Academic Excellence / 2019-2021 School Safety and Security Grant	84.184	19055301057814	974	-
Total Safe and Drug-Free Schools and Communities National Programs			974	-
Passed through Region 10 Education Services (ESC10)				
English Language Acquisition Grants:				
751122 Title III Part A LEP	84.365	22671001057950	3,099	-
Total English Language Acquisition Grants			3,099	-
Passed through Region 10 Education Services (ESC10)				
Improving Teacher Quality State Grants				
750322 Title II Part A Teacher and Principal Training and Recruiting	84.367	22694501057950	12,617	-
750323 Title II Part A Teacher and Principal Training and Recruiting	84.367	23694501057950	4,646	-
Total Improving Teacher Quality State Grants			17,263	-
Passed through Region 10 Education Services (ESC10)				
Student Support and Academic Enrichment Program				
751222 Title IV, Part A Safe & Drug Free Schools & Communities	84.424	22680101057950	40,388	-
Total Student Support and Academic Enrichment Program			40,388	-
Passed through Region 10 Education Services (ESC10)				
COVID-19 Education Stabilization Fund				
751422 ESSER- CARES ACT GRANT	84.425D	21680101057950	149,421	-
751722 ESSER III- American Rescue Plan (ARP)	84.425U	21528001057950	1,869,161	-
751723 ESSER III- American Rescue Plan (ARP)	84.425U	23528001057950	6,440	-
751922 ESSER III- American Rescue Plan (ARP)	84.425U	21528042057814	43,152	-

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Total COVID-19 Education Stabilization Fund			\$ 2,068,174	\$ -
TOTAL U.S. DEPARTMENT OF EDUCATION PROGRAMS			<u>3,243,221</u>	<u>-</u>
ELECTION ASSISTANCE COMMISSION Passed through Secretary of State COVID-19 Help America Vote Act Sub-Grant to Texas Counties 2631020 2020 HAVA Election Security Grant	90.404	TX20101CARES-057	114,522	-
Total COVID-19 Help America Vote Act Cares Act			<u>114,522</u>	<u>-</u>
TOTAL ELECTION ASSISTANCE COMMISSION			<u>114,522</u>	<u>-</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS COVID-19 Minority Health Community Programs 891621 Advancing Health Literacy to Enhance Equitable Community Responses to COVID-19 in Dallas County	93.137	1 CPIMP211284-01-0	845,865	-
Total COVID-19 Minority Health Community Programs			<u>845,865</u>	<u>-</u>
Adult Viral Hepatitis Surveillance and Prevention 891521 Adult Viral Hepatitis Prevention and Control	93.270	1NU51PS005161-01-0	87,152	-
891522 Adult Viral Hepatitis Prevention and Control	93.270	5NU51PS005161-02-0	101,909	-
892021 Integration of Hepatitis Surveillance/Management and Treatment-Hepatitis A Outbreak	93.270	1NU51PS005161-01-2	68,929	-
Total Adult Viral Hepatitis Surveillance and Prevention			<u>257,990</u>	<u>-</u>
HIV Emergency Relief Project Grants 6550221 RW HIV/AIDS TEA 2009 Part A Formula	93.914	6 H89HA00014-31-00	3,190,828	2,860,830
6550222 RW HIV/AIDS TEA 2009 Part A Formula	93.914	2 H89HA00014-32-00	6,997,889	6,523,146
6550321 RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	2 H89HA00014-31-00	43,587	-
6550322 RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	2 H89HA00014-32-00	269,456	-
6550421 RW HIV/AIDS Part A Formula Planning Council Supplemental Budget	93.914	6 H89HA00014-31-01	58,304	-
6550422 RW HIV/AIDS Part A Formula Planning Council Supplemental Budget	93.914	6 H89HA00014-32-01	38,210	-
6550621 RW HIV/AIDS TEA 2009 Part A Formula Planning Council Administrative Agency	93.914	2 H89HA00014-31-00	10,936	-
6550622 RW HIV/AIDS TEA 2009 Part A Formula Planning Council Administrative Agency	93.914	2 H89HA00014-32-00	153,552	-
6550721 RW HIV/AIDS Treatment Extension Act of 2009 Part A Formula - Quality Management Supplemental Budget	93.914	6 H89HA00014-31-01	54,940	-
6550722 RW HIV/AIDS Treatment Extension Act of 2009 Part A Formula - Quality Management Supplemental Budget	93.914	6 H89HA00014-32-01	36,144	-
6550821 RW HIV/AIDS TEA 2009 Part A Supplemental	93.914	2 H89HA00014-31-00	3,099,048	2,804,685
6550822 RW HIV/AIDS Treatment Extension Act of 2009 Part A Supplemental	93.914	6 H89HA00014-32-01	3,253,810	3,083,571
6551021 RW HIV/AIDS TEA 2009 Minority AIDS Initiative	93.914	2 H89HA00014-31-00	622,501	560,552
6551022 RW HIV/AIDS Part A Minority AIDS Initiative Administrative and Service Delivery	93.914	2 H89HA00014-32-00	882,804	807,649
6551122 RW HIV/AIDS TEA 2009 Minority AIDS Initiative Quality Management	93.914	6 H89HA00014-31-00	9,674	-
RW HIV/AIDS Part A Minority AIDS Initiative Quality Management Support	93.914	2 H89HA00014-32-00	18,547	-
HIV/AIDS Treatment Extension Act of 2009 Part A MAI Carryover Funds	93.914	6 H89HA00014-31-02	178,334	178,334
6551222 RW HIV/ AIDS Treatment Extension Act of 2009 Part A MAI Carryover Funds	93.914	6 H89HA00014-32-03	10,756	10,756
6551421 RW HIV/AIDS Treatment Extension Act of 2009 Part A Formula Carryover Funds	93.914	6 H89HA00014-31-02	350,556	350,556
6551422 RW HIV/AIDS Treatment Extension Act of 2009 Part A Formula Carryover Funds	93.914	6 H89HA00014-32-03	64,324	64,324
6552021 RW HIV/AIDS Part A Supplemental Carryover	93.914	6 H89HA00014-29-05	195,107	195,107
6552022 RW HIV/AIDS Part A Supplemental Carryover	93.914	6 H89HA00014-29-05	32,814	32,814
Total HIV Emergency Relief Project Grants			19,572,121	17,472,324

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COVID-19 HIV Relief Project Grants 6551720 RW HIV/ AIDS Program Part A COVID-19 Response	93.914	1 H9AHA36927-01-00	\$ 233,573	\$ 232,393
Total COVID-19 HIV Emergency Relief Project Grants			233,573	232,393
Total HIV Emergency Relief Project Grants			<u>19,805,694</u>	<u>17,704,717</u>
HIV Emergency Relief Project Grants RW Supplement 6551621 Ending the HIV Epidemic: A Plan for America Ryan White HIV/AIDS Program Part A and B	93.686	5 UT8HA3393000200	10,408	(161,281)
6551222 Ending the HIV Epidemic: A Plan for America Ryan White HIV/AIDS Program Program Part A and B	93.686	5 UT8HA33930-03-00	816,716	232,173
6551821 Ending the HIV Epidemic: A Plan for America Ryan White HIV/AIDS Program Part A and B	93.686	6 UT8HA33930-02-03	<u>1,034,071</u>	<u>466,982</u>
Total HIV Emergency Relief Project Grants RW Supplement			<u>1,861,195</u>	<u>537,874</u>
COVID-19 CDC Partner Crisis Response NOFO 879921 National Initiative to Address COVID-19 Health Disparities STRATEGY 2	93.391	1 NH75OT000081-01	5,905,763	-
891121 National Initiative to Address COVID-19 Health Disparities STRATEGY 1	93.391	1 NH75OT000081-01	3,351,907	-
891221 National Initiative to Address COVID-19 Health Disparities STRATEGY 3	93.391	1 NH75OT000081-01	1,020,781	-
891321 National Initiative to Address COVID-19 Health Disparities STRATEGY 1	93.391	1 NH75OT000081-01	<u>249,495</u>	<u>-</u>
Total COVID-19 Total CDC Partner Crisis Response NOFO			<u>10,527,946</u>	<u>-</u>
Passed through the National Assn of County and City Health Officials Medical Reserve Corps. Small Grant Program 890221 N Assoc. of CO. / City Health Officials Medical Reserve Corp (Donation)	93.008	MRC21-0154	7,828	-
890222 N Assoc. of CO. / City Health Officials Medical Reserve Corp (Donation)	93.008	MRC21-0154	<u>5,363</u>	<u>-</u>
Total Medical Reserve Corps. Small Grant Program			<u>13,191</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:				
840022 Nutrition 2022	93.044	2022-0486	390,039	-
840122 Nutrition Transportation 2022	93.044	2022-0486	161,175	-
840122 Home Delivered Meals	93.044	2022-0486	<u>1,171,154</u>	<u>-</u>
Total Special Programs for Aging Title III Part B Grants for Supportive Services and Senior Centers Programs			<u>1,722,368</u>	<u>-</u>
Passed through the Dallas Area Agency on Aging: Special Programs for Aging Title III Part C Nutrition Services: 840322 Congregate Meals	93.045	2022-0486	<u>352,444</u>	<u>-</u>
Total Special Programs for Aging Title III Part C Nutrition Services			<u>352,444</u>	<u>-</u>
Total Aging Cluster			<u>2,074,812</u>	<u>-</u>
Passed through the Texas Department of State Health Services: Environmental Public Health and Emergency Response 875322 CPS-Laboratory Response Network-PHEP	93.070	HHS000722400001	142,826	-
875323 CPS-Laboratory Response Network-PHEP	93.070	HHS000722400001	<u>6,916</u>	<u>-</u>
Total Environmental Public Health and Emergency Response			<u>149,742</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				
872022 CPS-Laboratory Response Network-PHEP	93.074	537-18-0111-00001	\$ 129,060	\$ -
872023 CPS-Laboratory Response Network-PHEP	93.074	537-18-0111-00001	43,763	-
872322 Public Health Emergency Preparedness (PHEP)	93.074	537-18-0129-00001	966,832	-
872323 Public Health Emergency Preparedness (PHEP)	93.074	537-18-0129-00001	370,554	-
872522 CPS-Laboratory Response Network	93.074	537-18-0142-00001	278,669	-
872523 CPS-Laboratory Response Network	93.074	537-18-0142-00001	66,184	-
Total Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements			<u>1,855,062</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Project Grants and Cooperative Agreements for Tuberculosis Control Program				
870721 Tuberculosis	93.116	HHS00068610013	102,068	-
870722 Tuberculosis	93.116	HHS001096400012	613,689	-
Total Project Grants and Cooperative Agreements for Tuberculosis Control Program			<u>715,757</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Substance Abuse and Mental Health Services: Projects of Regional and National Significance				
201622 Substance Abuse and Mental Health Services: Projects of Regional and National Significance Enhancing Residential Treatment to Benefit Women in Community	93.243	5H79TI081038-04	285,843	-
Total Substance Abuse and Mental Health Services: Projects of Regional and National Significance			<u>285,843</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Immunization Cooperative Agreements				
870822 Immunization Registry	93.268	HHS000119700016	682,672	-
870823 Immunization Registry	93.268	HHS000119700016	70,508	-
Total Immunization Cooperative Grants			753,180	-
COVID-19 Immunization Cooperative Agreements				
891421 COVID-19 Vaccination Capacity	93.268	HHS001019500014	3,837,970	-
891022 COVID-19 Vaccination Capacity	93.268	HHS000119700016	625,160	-
892322 COVID-19 Vaccination Capacity	93.268	HHS001019500014	17,977	-
Total COVID-19 Immunization Cooperative Grants			4,481,107	-
Total Immunization Cooperative Grants			<u>5,234,287</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Epidemiology and Laboratory Capacity for Infectious Disease				
891822 Laboratory Response Network (LRN) Expansion	93.323	HHS000812700016	205,438	-
891922 Epidemiology (Epi) Expansion	93.323	HHS000812700016	3,569,381	-
			3,774,819	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease				
879320 IDCU/COVID-19 Laboratory Response Network	93.323	HHS000812700016	568,957	-
Total COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease			568,957	-
Total Epidemiology and Laboratory Capacity for Infectious Disease			<u>4,343,776</u>	<u>-</u>

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2022

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2022 Expenditure	Amounts Passed through to Subrecipients
Passed through the Texas Department of State Health Services:				
Public Health Crisis Response Awards				
891722 CPS/PH Workforce	93.354	HHS001074900001	\$ 337,077	\$ -
Total Public Health Crisis Response Awards			337,077	-
COVID-19 Public Health Crisis Response Awards				
875420 COVID-19 Unique	93.354	HHS000764900001	68,841	-
875520 COVID-19 Crisis CoAg	93.354	HHS000769900001	87,265	-
Total COVID-19 Public Health Crisis Response Awards			156,106	-
Total Public Health Crisis Response Awards			493,183	-
Passed through the Council of State & Territorial Epidemiologists				
Strengthening Public Health Systems And Services Through National Partnerships To Improve And Protect The Nations Health				
879821 COVID-19 Respiratory Deaths	93.421	5NU38OT000297-02-00	105,696	-
879822 COVID-19 Respiratory Deaths	93.421	5NU38OT000297	127,165	-
Total Strengthening Public Health Systems And Services Through National Partnerships To Improve And Protect The Nations Health			232,861	-
Passed through the US Committee for Refugees and Immigrants				
Refugee and Entrant Assistance-State Administered Programs				
890722 USCRI Refugee	93.566	2022-DALTX-06	1,332,235	-
Total Refugee and Entrant Assistance-State Administered Programs			1,332,235	-
Passed through the Texas Department of Housing and Community Affairs:				
Low-Income Home Energy Assistance:				
830121 CEAP	93.568	58210003388	10,019,563	-
830122 CEAP	93.568	58220003582	8,921,660	-
830220 LIHEAP Weatherization	93.568	81200003188	7,744	-
830221 LIHEAP Weatherization	93.568	81210003419	353,951	-
830222 LIHEAP Weatherization	93.568	81220003611	1,447,100	-
832222 Low Income Household Water Assistance Program (LIHWAP)	93.568	34210003679	382,962	-
Total Low-Income Home Energy Assistance			21,132,980	-
COVID-19 Low-Income Home Energy Assistance				
830020 CEAP - CARES	93.568	58990003300	(153)	-
832122 CEAP ARP	93.568	25210003542	499,678	-
Total COVID-19 Low-Income Home Energy Assistance			499,525	-
Total Low-Income Home Energy Assistance			21,632,505	-
Passed through the Texas Department of State Health Services:				
Preventive Health and Health Services Block Grant				
871222 RLSS-Local Public Health System	93.991	HHS001022400001	55,664	-
871223 RLSS-Local Public Health System	93.991	HHS001022400001	4,615	-
Total Preventive Health and Health Services Block Grant			60,279	-
Medicaid Cluster				
Passed through the Texas Health and Human Services Commission:				
Medical Assistance Program				
807021 Medicaid Administrative Claiming	93.778	HHS000537900137	347,640	-
807022 Medicaid Administrative Claiming	93.778	HHS000537900137	415,079	-
Total Medical Assistance Program			762,719	-
Total Medicaid Cluster			762,719	-

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2022

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2022 Expenditure	Amounts Passed through to Subrecipients
Passed through the Texas Department of State Health Services:				
HIV Care Formula Grants:				
6560022 DSHS PROGRAM: HIV-RYAN WHITE AA	93.917	537-17-0159-00001	\$ 304,720	\$ -
6560023 DSHS PROGRAM: HIV-RYAN WHITE AA	93.917	HHS001122200003	226,792	-
6560322 DSHS PROGRAM- HIV-RYAN WHITE SD	93.917	537-17-0159-00001	1,971,751	1,971,750
6560323 DSHS PROGRAM- HIV-RYAN WHITE SD	93.917	HHS001122200003	<u>1,493,986</u>	<u>1,493,986</u>
Total HIV Care Formula Grants			3,997,249	3,465,736
COVID-19 HIV Care Formula Grants:				
6560622 DSHS PROGRAM- HIV-RYAN WHITE COVID-19 Response	93.917	537-17-0159-00001	<u>10,964</u>	<u>10,964</u>
Total COVID-19 HIV Care Formula Grants			10,964	10,964
Total HIV Care Formula Grants			<u>4,008,213</u>	<u>3,476,700</u>
Passed through the Texas Department of State Health Services:				
HIV Prevention Activities-Health Department Based:				
890922 DSHS Ending the HIV Epidemic	93.940	HHS000897700003	1,284,128	249,814
890923 DSHS Ending the HIV Epidemic	93.940	HHS000897700003	<u>257,845</u>	<u>44,210</u>
Total HIV Prevention Activities-Health Department Based			<u>1,541,973</u>	<u>294,024</u>
Passed through the Texas Department of State Health Services:				
Human Immunodeficiency Virus(HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance:				
870321 AIDS Surveillance	93.944	HHS000284500003	120,477	-
870322 AIDS Surveillance	93.944	HHS000284500003	<u>374,459</u>	<u>-</u>
Total Human Immunodeficiency Virus(HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance			<u>494,936</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Sexually Transmitted Diseases Prevention and Control Grants:				
870622 VD Epidemiology	93.977	HHS000288900005	1,635,057	-
870623 VD Epidemiology	93.977	HHS000288900005	203,435	-
874022 Syphilis Elimination Effort Program	93.977	HHS000288900005	5,891	-
874122 HIV Prevention Special Projects	93.977	HHS000288900005	37,121	-
874922 VD Labs	93.977	HHS000288900005	593,431	-
892422 STD/HIV-DIS	93.977	HHS001120300008	<u>5,935</u>	<u>-</u>
Total Sexually Transmitted Diseases Prevention and Control Grants			<u>2,480,870</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS			<u>81,010,934</u>	<u>22,013,315</u>
EXECUTIVE OFFICE OF THE PRESIDENT PROGRAMS				
High Intensity Drug Trafficking Areas Program:				
540022 DEA- HIDTA	95.001	TX0057000	<u>19,318</u>	<u>-</u>
Total High Intensity Drug Trafficking Areas Program			<u>19,318</u>	<u>-</u>
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT PROGRAMS			<u>19,318</u>	<u>-</u>
SOCIAL SECURITY ADMINISTRATION PROGRAMS				
Disability Insurance/SSI Cluster				
Social Security Disability Insurance:				
47750 Social Security Recovery	96.001	N/A	<u>213,300</u>	<u>-</u>
Total Social Security Disability Insurance			<u>213,300</u>	<u>-</u>
Total Disability Insurance/SSI Cluster			<u>213,300</u>	<u>-</u>
TOTAL SOCIAL SECURITY ADMINISTRATION PROGRAMS			<u>213,300</u>	<u>-</u>

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2022

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2022 Expenditure	Amounts Passed through to Subrecipients
Department of Homeland Security Programs				
Homeland Security Biowatch Program:				
880122 Homeland Security (BIO WATCH)	97.091	70RWMD21P00000021	\$ 48,000	\$ -
Total Homeland Security Biowatch Program			<u>48,000</u>	<u>-</u>
Passed through TDEM:				
879721 COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
FEMA COVID Testing	97.036	2020-1244	<u>16,901,562</u>	<u>1,598,025</u>
Total COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)			<u>16,901,562</u>	<u>1,598,025</u>
Passed through the Office of the Governor, Criminal Justice Division:				
Homeland Security Grant Program				
411322 Hazardous Materials Planner	97.067	HS-3675504	117,005	-
411422 Dallas County-Cybersecurity Project	97.067	HS-4124002	11,483	-
411522 Domestic Violence Extremisms Workshop	97.067	HS-4352501	<u>72,792</u>	<u>-</u>
Total Homeland Security Grant Program			<u>201,280</u>	<u>-</u>
Total Department of Homeland Security Programs			<u>17,150,842</u>	<u>1,598,025</u>
TOTAL FEDERAL EXPENDITURES			<u>\$275,720,197</u>	<u>\$35,341,228</u>

(Concluded)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2022

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Contract Number	Assistance Listing Number	September 30, 2022 Expenditure	Amounts Passed through to Subrecipients
ATTORNEY GENERAL OF TEXAS:				
Victim Information and Notification Everyday:				
240022 Victim Information Notification Everyday	2218592	N/A	\$ 118,647	\$ -
Total Victim Information and Notification Everyday			<u>118,647</u>	<u>-</u>
Other Victim Assistance				
690022 Victim Coordinator Liaison Grant	2215010	N/A	37,481	-
690023 Victim Coordinator Liaison Grant	C-00046	N/A	3,984	-
Total Other Victim Assistance			<u>41,465</u>	<u>-</u>
TOTAL ATTORNEY GENERAL OF TEXAS			<u>160,112</u>	<u>-</u>
TEXAS DEPARTMENT OF STATE HEALTH SERVICES:				
Centers for Disease Control & Prevention:				
874422 Infectious Disease Control Unit/Foodborne	HHS000436300031	N/A	97,539	-
874423 Infectious Disease Control Unit/Foodborne	HHS000436300031	N/A	15,932	-
Total Centers for Disease Control & Prevention			<u>113,471</u>	<u>-</u>
HIV State Services				
6550122 DSHS- HIV Services (State Services)	537-18-0109-00001	N/A	1,258,212	1,258,212
6550123 DSHS- HIV Services (State Services)	537-18-0109-00001	N/A	83,378	83,378
Total HIV Care Formula Grant			<u>1,341,590</u>	<u>1,341,590</u>
HIV Ryan White Part B/State Rebate				
6560522 DSHS PROGRAM- HIV-RYAN WHITE (Rebate)	537-17-0159-00001	N/A	910,152	878,887
6560523 DSHS PROGRAM- HIV-RYAN WHITE (Rebate)	HHS001122200003	N/A	689,572	658,504
Total HIV Ryan White PartB/State Rebate			<u>1,599,724</u>	<u>1,537,391</u>
Preventive Health and Health Services Block Grant funded solely with PPHF				
871222 RLSS-Local Public Health System	HHS001022400001	N/A	43,736	-
871223 RLSS-Local Public Health System	HHS001022400001	N/A	3,626	-
Total Preventive Health and Health Services Block Grant funded solely with PPHF			<u>47,362</u>	<u>-</u>
Tuberculosis Control:				
870122 TB State African American	HHS000455000001	N/A	1,134,794	-
870123 TB State African American	HHS001182700001	N/A	96,712	-
Total Tuberculosis Control			<u>1,231,506</u>	<u>-</u>
Immunization Grants:				
870822 Immunization Registry	HHS000119700016	N/A	851,423	-
870823 Immunization Registry	HHS000119700016	N/A	87,937	-
Total Immunization Grants			<u>939,360</u>	<u>-</u>

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2022

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Contract Number	Assistance Listing Number	September 30, 2022 Expenditure	Amounts Passed through to Subrecipients
African American TB:				
871322 Homeless Shelter Project	HHS000455000001	N/A	\$ 86,313	\$ -
871323 Homeless Shelter Project	HHS000455000001	N/A	7,674	-
Total African American TB			93,987	-
TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICES			5,367,000	2,878,981
State and Local Narcotics Control Assistance:				
91042 Sheriff - Narcotics Seizure/Forfeiture	N/A	N/A	26,890	-
91047 Constable Pct 3 - State Forfeiture Funds	N/A	N/A	1,484	-
541/91054 DA Forfeiture - State	N/A	N/A	407,533	-
Total State and Local Narcotics Control Assistance			435,907	-
Office of the Governor, Criminal Justice Division:				
State Criminal Justice Planning (421) Fund:				
100622 DC Felony Female Offender Program STAR Court	SF-1973315	N/A	107,538	-
100623 DC Felony Female Offender Program STAR Court	SF-1973316	N/A	7,347	-
100722 Felony DWI Felony DIVERT Court	SF-1968915	N/A	42,258	-
101022 Dallas County Veterans Court	SF-2413312	N/A	72,699	-
701722 Mental Health Court	SF-2567210	N/A	58,568	-
201122 Dallas County DWI Misdemeanor DIVERT COURT	SF-3842403	N/A	56,525	-
201422 Legacy Family Court: Family Drug Court	SF-4232701	N/A	17,876	-
261122 Mental Health Diversion Court	SF-1804617	N/A	27,896	-
Total State Criminal Justice Planning (421) Fund			390,707	-
Specialty Courts Program:				
100723 Felony DWI Felony DIVERT Court	DC-1968916	N/A	3,905	-
101023 Dallas County Veterans Court	DC-2413313	N/A	5,689	-
101123 Dallas County STAC Court	DC-4483401	N/A	7,500	-
201123 Dallas County DWI Misdemeanor DIVERT COURT	DC-3842404	N/A	5,394	-
201423 Dallas County DWI Misdemeanor DIVERT COURT	DC-4232702	N/A	157	-
260022 Drug Intervention Court	DC-1604221	N/A	96,632	-
701723 Mental Health Court	DC-2567211	N/A	6,677	-
Total Specialty Courts Program			125,954	-
The Dallas County Assessment, Stabilization and Advancement Program for Trafficked Girls (ASAP)				
702122 The Dallas County Assessment, Stabilization and Advancement Program for Trafficked Girls (ASAP)	CU-4287201	N/A	78,896	-

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2022

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Contract Number	Assistance Listing Number	September 30, 2022 Expenditure	Amounts Passed through to Subrecipients
Total The Dallas County Assessment, Stabilization and Advancement Program for Trafficked Girls (ASAP)			\$ 78,896	\$ -
TOTAL OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION:			<u>595,557</u>	<u>-</u>
Office of the Governor, Homeland Security Grants Division Border Prosecution Unit 603222 Border Prosecution Unit - TAG	TA-3409804	N/A	<u>367,903</u>	<u>-</u>
Total Border Prosecution Unit			<u>367,903</u>	<u>-</u>
TOTAL OFFICE OF THE GOVERNOR, HOMELAND SECURITY GRANTS DIVISION			<u>367,903</u>	<u>-</u>
TASK FORCE ON INDIGENT DEFENSE: Indigent Defense Grant:				
46645 SB 7 - Indigent Defense Grant	212-02-D57	N/A	1,816,236	-
660922 Transformational Justice: Multi-Disciplinary Approach to Indigent Defense	212-22-D02	N/A	67,648	-
660320 Mental Health Public Defender Improvement Grant	212-20-MH1	N/A	<u>267,824</u>	<u>-</u>
Total Indigent Defense Grant			<u>2,151,708</u>	<u>-</u>
TOTAL TASK FORCE ON INDIGENT DEFENSE:			<u>2,151,708</u>	<u>-</u>
TEXAS DEPARTMENT OF MOTOR VEHICLES: Automobile Theft Prevention Authority:				
560022 North TX Auto Theft Task Force	608-20-0570000	N/A	470,921	-
560023 North TX Auto Theft Task Force	608-23-0570000	N/A	62,955	-
560222 Auto Theft Program Income	608-22-0570000	N/A	85,656	-
560223 Auto Theft Program Income	608-23-0570000	N/A	<u>290</u>	<u>-</u>
Total Automobile Theft Prevention Authority			<u>619,822</u>	<u>-</u>
TOTAL TEXAS DEPARTMENT OF MOTOR VEHICLES:			<u>619,822</u>	<u>-</u>
TEXAS VETERANS COMMISSION: Dallas County Community Supervision and Corrections Department				
38421 Veterans Treatment Court	GT-VTC21-015	N/A	338,331	-
38422 Veterans Treatment Court	GT-VTC22-009	N/A	<u>104,098</u>	<u>-</u>
Total Veterans Treatment Court grant			<u>442,429</u>	<u>-</u>
TOTAL TEXAS VETERANS COMMISSION:			<u>442,429</u>	<u>-</u>
Rural Volunteer Fire Department Assistance Program 410422 Texas A & M Forest Service	N/A	N/A	<u>3,354</u>	<u>-</u>
Total Rural Volunteer Fire Department Assistance Program			<u>3,354</u>	<u>-</u>

(Continued)

DALLAS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS OF SEPTEMBER 30, 2022

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Contract Number	Assistance Listing Number	September 30, 2022 Expenditure	Amounts Passed through to Subrecipients
Texas Commission on Environmental Quality 412122 Emissions Reduction Incentive Grants Program	582-21-25488-ER	N/A	\$ 120,000	\$ -
412222 Texas Volkswagen Environmental Mitigation Program (TxVEMP)	582-21-25487-VW	N/A	<u>727,558</u>	<u>-</u>
Total Texas Commission on Environmental Quality			<u>847,558</u>	<u>-</u>
Mental Illness & Behavioral Health- NTBHA 661422 Mental Illness & Behavioral Health-NTBHA 661423 Mental Illness & Behavioral Health-NTBHA	FY2022 SB292 FY2023 SB292	N/A N/A	470,043 <u>43,730</u>	- <u>-</u>
Total Mental Illness & Behavioral Health- NTBHA			<u>513,773</u>	<u>-</u>
TEXAS JUVENILE JUSTICE DEPARTMENT:				
Juvenile Justice Delinquency Prevention - State Aid:				
710322 State Aid-Community Programs	TJJD-CP-22-057	N/A	947,928	-
710822 State Aid - Basic Probation Services	TJJD-BPS-22-057	N/A	4,502,944	-
710823 State Aid - Basic Probation Services	TJJD-A-23-057	N/A	718,544	-
711622 Special Needs Diversionary Program	TJJD-M-22-057	N/A	211,929	-
711623 Special Needs Diversionary Program	TJJD-M-23-057	N/A	28,532	-
712522 State Aid-Commitment Diversion	TJJD-CD-22-057	N/A	1,272,569	-
712722 State Aid- Grant "A" Mental Health Services	TJJD-MHS-22-057	N/A	1,277,302	-
712922 Grant A- Pre- & Post Adjudication	TJJD-PPA-22-057	N/A	1,497,235	-
713022 Grant R - Regionalization	TJJD-R-22-057	N/A	118,875	-
720122 JJAEP School	TJJD-P-22-057	N/A	460,874	-
720123 JJAEP School	TJJD-P-23-057	N/A	82,044	-
720221 Grant W JJAEP Discretionary	TJJD-W-21-057	N/A	<u>23,389</u>	<u>-</u>
Total Juvenile Justice Delinquency Prevention - State			<u>11,142,165</u>	<u>-</u>
Total Texas Juvenile Justice Department			<u>11,142,165</u>	<u>-</u>
TOTAL STATE EXPENDITURES			<u>\$ 22,647,288</u>	<u>\$ 2,878,981</u>
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			<u>\$298,367,485</u>	<u>\$38,220,209</u>

(Concluded)

DALLAS COUNTY, TEXAS

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS YEAR ENDED SEPTEMBER 30, 2022

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, 2022. The County’s reporting entity is defined in Note 1.A to the County’s basic financial statements.

2. INDIRECT COST RATE

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

3. BASIS OF ACCOUNTING

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

4. IMMUNIZATION VACCINES

Dallas County is a vaccine provider, not a subrecipient, for the State of Texas Health Department Childhood Immunization Grant. The value of vaccines received from the State was \$4,094,397.86 for the fiscal year ended September 30, 2022.

5. STATE GRANTS

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

6. COVID-19 DISASTER GRANTS

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

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DALLAS COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2022

SECTION I—SUMMARY OF AUDITOR’S RESULTS

Financial Statements

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

Federal Awards

- Internal control over major programs:
 - Material weakness(es) identified? yes no
 - Significant deficiency(ies) identified? yes none reported
- Type of auditor’s report issued on compliance for major programs: Unmodified
- Any audit findings disclosed that are required to be reported in accordance with 2CFR200.516 (1)? yes no
- Identification of major federal programs:
 - 14.218 Community Development Block/Entitlement Grants
 - 21.023 Emergency Rental Assistance Program
 - 21.027 Coronavirus State and Local Fiscal Recovery Funds
 - 84.425D/84.425U COVID-19 Education Stabilization Fund
 - 97.036 Disaster Grants-Public Assistance
 - 93.044/ 93.045 Aging Cluster
 - 93.323 COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease
 - 93.914 HIV Emergency Relief Project Grants
- Dollar threshold used to distinguish between type A and type B programs: \$3,000,000
- Auditee qualified as low-risk auditee? yes no

State Awards

- Internal control over major programs:

SECTION III—AWARD FINDINGS AND QUESTIONED COSTS

Finding 2022-02: Control and Compliance Finding – Significant Deficiency Coronavirus State and Local Fiscal Recovery Funds – Reporting

ALN #21.027 – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)

Criteria – As noted in the 2022 OMB Compliance Supplement and the grant agreements, Quarterly Project and Expenditure Reports are required to be submitted to the Treasury’s Office of Inspector General by grantees to report financial data, projects funded, expenditures, and contracts/subawards over \$50,000.

Condition/Context – During the testing of the reporting compliance requirement for the CSLFRF program, we tested all four Project and Expenditure reports that were submitted to the grantor in fiscal year 2022 (one initial report and three quarterly reports). We noted that within each quarterly report, subsequent to the initial report submitted for the March 2021 – December 2021 reporting period, the cumulative expenditures and obligations from the prior period report plus the current period expenditures and obligations reported did not mathematically agree to the cumulative expenditures and obligations on the report for that period. In addition to the mathematical differences found, the reported cumulative obligations following the initial report (Quarters 2, 3, and 4) did not agree to underlying support.

Cause – The grants administrators did not accurately report cumulative expenditures and obligations that occurred over the cumulation of the grant. There also was a lack of review by the grants audit to ensure accurate reporting.

Effect – Inaccurate reporting of expenditures and obligations of each project from report to report was communicated to the grantor. Inappropriate representation of expenditures and obligations on reporting may result in the early termination of the grant award or cessation of future funding.

Questioned Cost – None.

Recommendations – Management should ensure that they have a mechanism for tracking the reporting requirements and activity occurring in each reporting period. Management should also ensure all submitted reports are properly reviewed for all reporting requirements.

Views of Responsible Officials – See Corrective Action Plan.

SECTION III—AWARD FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2022-03: Special Tests – Required Certifications and HUD Approvals and Environmental Reviews – Significant Deficiency in Controls over Compliance and Noncompliance

ALN #14.218– Community Development Block/Entitlement Grants (CDBG)

Criteria – CDBG funds (and local funds to be reimbursed with CDBG funds) cannot be obligated or expended before receipt of Department of Housing and Urban Development (HUD) approval of a Request for Release of Funds (RROF) and environmental certification, except for exempt activities under 24 CFR section 58.34

Projects must have an environmental review unless they meet criteria specified in the regulations that would exempt or exclude them from Request for Release of Funds (RROF) and environmental certification requirements (24 CFR sections 58.1, 58.22, 58.34, 58.35, and 570.604). Accordingly, the grantee should maintain documentation if any determination not to make an environmental review was made consistent with the criteria contained in 24 CFR sections 58.34 and 58.35(b).

Condition/Context – Per discussion with grant management, the documentation substantiating the exempt status of the environmental reviews were completed, however the documentation was lost due to unforeseen circumstances and was unavailable for observation during the audit process. Per our understanding of the projects and discussions with management, the projects are effectively exempt based on 24 CFR 58.34. However, the exempt status of the projects could not be verified because the documentation was not properly retained by the County.

Cause – During the year the grant management team had to relocate, and the physical documentation got misplaced during the process. The grant manager handling the documentation of the environmental reviews experienced technology issues which further caused a loss of information.

Effect – Failure to retain or backup documentation could potentially constitute an event of noncompliance with the award contract, which may result in the early termination of the grant award, non-reimbursement of grant funding, or cessation of future funding.

Questioned Cost – None.

Recommendations – Management should ensure that they have a mechanism for storing and backing up documentation pertaining to environmental review.

Views of Responsible Officials – See Corrective Action Plan

SECTION III—AWARD FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2022-04: Special Test – Reporting – Significant Deficiency in Controls over Compliance and Noncompliance

ALN #14.218– Community Development Block/Entitlement Grants

Criteria – Under the requirements of the Federal Funding Accountability and Transparency Act, direct recipients of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

Condition/Context – A total of \$2,497,138 was passed through to sub recipients during the year and the subawards were not reported in the FSRS.

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements.
There was a total of seven subrecipients that had expenses greater than \$30,000 that were not reported in the FSRS.				
Dollar amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements.
\$2,497,138	\$2,497,138	\$2,497,138	0	\$2,497,138

Cause – Grant Management was not aware of the reporting requirement.

Effect – Failure to report sub-award data could potentially constitute an event of noncompliance with the award contract, which may result in the early termination of the grant award, non-reimbursement of grant funding, or cessation of future funding.

Questioned Cost – None.

Recommendations – Management should ensure that they have a mechanism for reporting subaward data in the FSRS.

Views of Responsible Officials – See Corrective Action Plan.

SECTION III—AWARD FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2022-05 – Controls and Compliance Finding – Significant Deficiency Texas Volkswagen Environmental Mitigation Program – Matching

Contract #582-21-25487-VW– Texas Volkswagen Environmental Mitigation Program (TxVEMP)

Criteria – Per the grant agreement with Texas Commission on Environmental Quality, the grantor will only reimburse the lesser of 80 percent of the eligible incremental costs for the purchase of the replacement equipment, or the maximum Activity Grant Amounts listed in the “Scope of Work” section (“Reimbursement Criteria”) on the grant agreement. As part of this requirement, the grant recipient should match the remaining cost of replacement equipment that was not reimbursed with their own funds.

Condition/Context – Through our testing procedures, we noted instances in which the amounts requested for reimbursement from the grantor did not include the proper application of the reimbursement/match requirements. Within the 6 items included in the request for reimbursement, 5 of the items identified did not meet the Reimbursement Criteria as defined above. The County did not receive the full amount requested, as the grantor performs their own calculations to determine the amount to be reimbursed.

Questioned Costs— N/A

Cause – The reimbursement submitted to the grantor did not appropriately reflect the grantor’s portion of the equipment purchase and as a result the County match was not applied properly. This grant program was new for the County in fiscal year 2022 and there was a lack of a thorough review by the grants audit coordinator.

Effect – The County did not properly represent the grantor reimbursement amount as well as county match on the requests for reimbursement. Inappropriate representation of expenditures may result in the grantor reimbursing the County for amounts not allowed in the grant contract.

Recommendations – Implement further training and oversight of the matching process to ensure each department involved is informed on the grant requirements and appropriately trained. Management should also ensure all submitted reimbursement request are carefully reviewed prior to submission to ensure the correct reimbursement and matching amounts are applied.

Views of Responsible Officials – See Corrective Action Plan.



DALLAS COUNTY
PAULINE MEDRANO
COUNTY TREASURER

Date: June 15, 2023

From: Dallas County Treasurer's Office

Subject: Finding on Bank reconciliation- 2022-01

Correction Action Plan

In the future, Treasury and Financial Audit will have ongoing communication on any closing entries that may affect the Reconciliation after it has been submitted for review. Treasury can then make the appropriate updates upon complying with Financial Audit's findings to eliminate any inconsistencies at the end of the fiscal year.

We will ensure there is a clear understanding of the Interfund Transfer Procedures in place. When money is being transferred from one fund to another, money is also being allocated from one fund to another. If, the transaction is not complete in its entirety, this will cause an issue with the cash balance to be overstate or understated.

To ensure we are allocating cash appropriately, we will need to analyze each Interfund/sub-fund incorporated under fund #120. By this we will need to pull each individual Interfund/sub-fund account analysis report and get in depth detail about all the transaction that effect and produce the cash balance.

Responsible parties: LaDonna Tatum and Pauline Medrano

We anticipate this issue to be resolved by September 30, 2023.

Respectfully,


Pauline Medrano

County Treasurer



Dallas County

ARP Team

DATE: June 14, 2023

FROM: Dallas County ARP Team

SUBJECT: Corrective Action Plan for Compliance and Control Finding 2022-02 –
Coronavirus State and Local Fiscal Recovery Funds – Reporting

Responsible Party – Charles Reed, Hector Faulk, and Darcy Cohen – ARP Team.

Corrective Action Plan - The Department agrees with the finding of the single audit and will implement the following by 09/30/2023 and subject to changes as applicable on the Treasury portal:

1. Increase frequency of meetings with Grants Audit staff from monthly to biweekly to ensure approved projects and budgeted amounts are in the General Ledger/PPM module, that is used to provide cumulative obligations and expenditures reports including discussion of any reconciliation items as regards to reporting.
2. Continue to ensure Grants Audit reviews and approves quarterly and annual reports for timely submission to the U.S. Treasury by ARP Team
3. There will be two preparers of each report- the Senior Policy Analyst and the Special Projects Manager- to help capture all grant activity, including the reporting period obligations and expenditures.
4. ARP Team Director (Assistant County Administrator) will review draft reports and document the review before submission to confirm they meet all reporting requirements and accurately reflect cumulative obligations and expenditures.
5. ARP Management will meet biweekly to discuss the tracking of grant activity for each reporting period and any updated or new reporting requirements.

Regards,

Dallas County ARP Team



DALLAS COUNTY
COMMISSIONERS COURT
DEPARTMENT OF PLANNING & DEVELOPMENT

June 16, 2023

Regarding the recent audit conducted by Deloitte consulting we have identified the following corrective actions to address the findings below:

Finding 2022-03: Special Tests – Required Certifications and HUD Approvals and Environmental Reviews
Corrective Actions:

- A Planning and Development staff member will attend HUD trainings on environmental reviews. That staff will complete environmental reviews before acceptance by supervisory staff and before any federal funds are expended.
- Beginning in FY23-24 all upcoming environmental reviews, including exempt activities, will be on HEROS, the system of record for HUD environmental reviews.

Finding 2022-04: Special Test – Reporting
Corrective Actions:

- Planning and Development staff will contact its HUD field office representative for guidance and consultation on FFATA reporting requirements. We will try to get this resolved by 09/30/2023 and follow HUD's compliance recommendations.

Planning and Development will begin to implement these corrective actions immediately or on the timeline identified in the corrective action itself.

Responsible Party: Luis Tamayo, Director of Planning and Development

Sincerely,

A handwritten signature in black ink, appearing to read "Luis Tamayo".

Luis Tamayo
Director of Planning and Development



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

DATE: June 14, 2023

FROM: Dallas County R&B #3

SUBJECT: Corrective Action Plan for Compliance and Control Finding 2022-05 – Texas
Volkswagen Environmental Mitigation Program – Matching

Responsible Party – Henry Williams

Corrective Action Plan - Dallas County Auditors' Office Grant Section will work with the department to ensure reimbursements are reviewed prior to submission. In addition, Grants Audit Coordinator will review the matching process to ensure the grant requirements are appropriately applied. We will get this implemented by 09/30/2023.



DALLAS COUNTY

DARRYL D. THOMAS

COUNTY AUDITOR

STATUS OF PRIOR YEAR FINDINGS (AS PREPARED BY COUNTY MANAGEMENT) FOR THE YEAR ENDED SEPTEMBER 30, 2022

2021-01 CFDA 21.019 Coronavirus Relief Fund

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

Recommendation—Implement further training and oversight of the reporting process to ensure each department involved is trained on what is required to support the information contained in reports submitted.

Status—Corrected.