

Dallas County, Texas

Single Audit Reports for the
Year Ended September 30, 2023

DALLAS COUNTY, TEXAS

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

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the Dallas County, Texas (the County) as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated April 26, 2024. 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. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2023-01 that we consider to be a material weakness.

Report on Compliance and Other Matters

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

County's Response to Findings

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

Purpose of This Report

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

Deloitte & Touche LLP

April 26, 2024



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

INDEPENDENT AUDITOR'S REPORT

Honorable County Judge and Commissioners Court,
Dallas County, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Dallas County, Texas's (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2023. 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, 2023.

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 2023-002 and 2023-003. 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 2023-002 and 2023-003 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, 2023, and have issued our report thereon dated April 26, 2024, 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 restatement of the beginning fund balance of the Major Grants Fund.

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 27, 2024



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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, 2023. 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, 2023.

Basis for Opinion on Each Major State Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant

deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

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

We have audited the financial statements of the County as of and for the year ended September 30, 2023, and have issued our report thereon dated April 26, 2024, 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 restatement of the beginning fund balance of the Major Grants Fund.

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 27, 2024

DALLAS COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
AS OF SEPTEMBER 30, 2023**

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2023 Expenditures	Amounts Passed through to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE PROGRAMS				
Farmers Market and Local Food Promotion Program SOC DC FARMERS MARKET PRJ	10.175	21FMPPTX1025-00	\$ 58,966	\$ -
Total Farmers Market and Local Food Promotion Program			<u>58,966</u>	<u>-</u>
Child Nutrition Cluster				
School Breakfast Program: Juvenile Department School Breakfast Program	10.553	1219	320,805	-
Total School Breakfast Program			<u>320,805</u>	<u>-</u>
National School Lunch Program Juvenile Department School Lunch/Snack Program	10.555	1219	586,360	-
Total National School Lunch Program:			<u>586,360</u>	<u>-</u>
Total Child Nutrition Cluster			<u>907,165</u>	<u>-</u>
Healthy Food Financing Initiative Wellness on Wheels	10.872	9D2AC179-564-A	189,955	-
Total Healthy Food Financing Initiative			<u>189,955</u>	<u>-</u>
Total U.S. Department of Agriculture Direct Programs			<u>1,156,086</u>	<u>-</u>
Passed through The Texas Department of State Health Services				
Supplemental Nutrition Assistance Program (State Administrative Match) Obesity Prevention Program	10.561	HHS000743500003	198,369	32,400
Total Supplemental Nutrition Assistance Program			<u>198,369</u>	<u>32,400</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE PROGRAMS			<u>1,354,455</u>	<u>32,400</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-19-UC-48-0003	73,122	73,122
Community Development Block Grants	14.218	B-20-UC-48-0003	42,515	42,515
Community Development Block Grants	14.218	B-21-UC-48-0003	89,468	4,031
Community Development Block Grants	14.218	B-22-UC-48-0003	845,566	62,447
Total Community Development Block/Entitlement Grants			<u>1,050,671</u>	<u>182,115</u>
Total CDBG - Entitlement Grants Cluster			<u>1,050,671</u>	<u>182,115</u>

(Continued)

DALLAS COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
AS OF SEPTEMBER 30, 2023**

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2023 Expenditures	Amounts Passed through to Subrecipients
Emergency Solutions Grant Program:				
Emergency Solutions Grant	14.231	E-21-UC-48-0003	\$ 196,180	\$ 196,180
Emergency Solutions Grant	14.231	E-22-UC-48-0003	<u>79,873</u>	<u>79,873</u>
Total Emergency Solutions Grant Program			<u>276,053</u>	<u>276,053</u>
COVID-19 Emergency Solutions Grant Program:				
COVID-19 Emergency Solutions Grant - CARES Act Phase I	14.231	E-20-UW-48-0003	272,108	272,108
COVID-19 Emergency Solutions Grant - CARES Act Phase II	14.231	E-20-UW-48-0003	<u>783,044</u>	<u>783,044</u>
Total COVID-19 Emergency Solutions Grant Program			<u>1,055,152</u>	<u>1,055,152</u>
Total Emergency Solutions Grant Program			<u>1,331,205</u>	<u>1,331,205</u>
HOME Investment Partnerships Program:				
HOME Investment Partnerships Program	14.239	M-16-UC-48-0221	75,630	-
HOME Investment Partnerships Program	14.239	M-17-UC-48-0221	76,089	-
HOME Investment Partnerships Program	14.239	M-18-UC-48-0221	112,807	-
HOME Investment Partnerships Program	14.239	M-19-UC-48-0221	104,042	-
HOME Investment Partnerships Program	14.239	M-20-UC-48-0221	369,360	-
HOME Investment Partnerships Program	14.239	M-21-UC-48-0221	87,213	-
HOME Investment Partnerships Program	14.239	M22-UC480221	<u>73,479</u>	<u>-</u>
Total HOME Investment Partnerships Program			<u>898,620</u>	<u>-</u>
Family Self-Sufficiency Program				
ROSS Family Self-Sufficiency Coordinator	14.896	FSS22TX4375-01-00	13,210	-
ROSS Family Self-Sufficiency Coordinator	14.896	FSS23TX5549-01-00	<u>70,277</u>	<u>-</u>
Total Family Self-Sufficiency Program			<u>83,487</u>	<u>-</u>
Housing Voucher Cluster				
Section 8 Housing Choice Vouchers:				
Section 8 Housing Choice Vouchers	14.871	TX559	47,439,970	-
Section 8 Housing Choice Vouchers	14.871	TX559	133,465	-
Veterans Affairs Supportive Housing Vouchers	14.871	TX559	612,016	-
Section 8 Voucher Program Admin Fee 467	14.871	TX559	273,193	-
Section 8 - Homeownership Program 467	14.871	TX559	256,416	-
Section 8 - Homeownership Program 467	14.871	TX559	1,536,923	-
Project Based Vouchers	14.871	TX560	<u>365,241</u>	<u>-</u>
Total Section 8 Housing Choice Vouchers			<u>50,617,224</u>	<u>-</u>
Section 8 Mainstream Program:				
Mainstream Program Vouchers	14.879	TX559DV0001	<u>780,089</u>	<u>-</u>
Total Section 8 Mainstream Program:			<u>780,089</u>	<u>-</u>
Total Housing Voucher Cluster			<u>51,397,313</u>	<u>-</u>

(Continued)

DALLAS COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
AS OF SEPTEMBER 30, 2023**

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2023 Expenditures	Amounts Passed through to Subrecipients
Passed through the City of Dallas				
Housing Opportunities for Persons With AIDS				
Housing Opportunities for Persons With AIDS	14.241	22-1465	\$ 2,091,790	\$ -
Housing Opportunities for Persons With AIDS	14.241	23-1230	157,310	-
Housing Opportunities for Persons with AIDS	14.241	22-1465	<u>117,494</u>	<u>-</u>
Total Housing Opportunities for Persons With AIDS			<u>2,366,594</u>	<u>-</u>
Passed through the Texas Department of State Health Services				
DSHS HOPWA/HIV	14.241	537-16-0508-00001	229,276	229,276
DSHS HOPWA/HIV	14.241	HHS001317100003	17,982	17,982
DSHS HOPWA/HIV	14.241	537-16-0508-00001	391,289	-
DSHS HOPWA/HIV	14.241	HHS001317100003	<u>72,360</u>	<u>-</u>
Total DSHS HOPWA/HIV			<u>710,907</u>	<u>247,258</u>
Total Housing Opportunities for Persons With AIDS			<u>3,077,501</u>	<u>247,258</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT PROGRAMS			<u>57,838,797</u>	<u>1,760,578</u>
U.S. DEPARTMENT OF JUSTICE PROGRAMS				
Office of Juvenile Justice and Delinquency Prevention				
Internet Crimes Against Children Task Force	16.540	2019-MC-FX-K056	273	-
Internet Crimes Against Children Task Force	16.540	25PJDP-22-GK-04883-MECP	<u>9,616</u>	<u>-</u>
Total Office of Juvenile Justice and Delinquency Prevention			<u>9,889</u>	<u>-</u>

(Continued)

DALLAS COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
AS OF SEPTEMBER 30, 2023**

Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2023 Expenditures	Amounts Passed through to Subrecipients
Drug Court Discretionary Grant Program:				
Adult Drug Court & Veterans Treatment Court Grant	16.585	2020-DC-BX-0105	\$ 25,283	\$ -
Adult Drug Court & Veterans Treatment Court Grant	16.585	15PBJA-22-GG-03950-DGCT*	8,428	-
Total Drug Court Discretionary Grant Program			<u>33,711</u>	-
State Criminal Alien Assistance Program: SCAAP 2009	16.606	2009-1902	<u>868,167</u>	-
Total State Criminal Alien Assistance Program			<u>868,167</u>	-
Forensic DNA Backlog Reduction Program FY 21 DNA Capacity Enhancement and Backlog Reduction Program	16.741	15PBJA-21-GG-03191	<u>1,078,793</u>	-
Total Forensic DNA Backlog Reduction Program			<u>1,078,793</u>	-
Office of Justice, Bureau Justice Assistance (BJA): The Justice and Mental Health Collaboration Program	16.745	2020-MO-BX-0040	<u>272,143</u>	-
Total Office of Justice, Bureau Justice Assistance (BJA):			<u>272,143</u>	-
Second Chance Act Reentry Initiative Second Chance Act Pay for Success	16.812	15PBJA-22-GG-01736	<u>61,929</u>	-
Total Second Chance Act Reentry Initiative			<u>61,929</u>	-
Postconviction Testing of DNA Evidence to Exonerate The Innocent Postconviction Testing of DNA Evidence	16.820	2020-DY-BX-0010	114,206	-
Postconviction Testing of DNA Evidence	16.820	15PBJA-22-GG-01417-POST	139,283	-
Total Postconviction Testing of DNA Evidence to Exonerate The Innocent			<u>253,489</u>	-
National Sexual Assault Kit Initiative National Sexual Assault Kit	16.833	2018-AK-BX-0029	11,468	-
National Sexual Assault Kit	16.833	15PBJA-21-GG-04329	671,238	-
Total National Sexual Assault Kit Initiative			<u>682,706</u>	-
Comprehensive Opioid Abuse Site-Based Program Comprehensive Opioid, Stimulant, and Substance Abuse Site-based Program	16.838	2020-AR-BX-0106	<u>315,878</u>	-
Total Comprehensive Opioid Abuse Site-Based Program			<u>315,878</u>	-
Equitable Sharing Program Sheriff Federal Asset Sharing	16.922	N/A	7,986	-
Federal Forfeiture Funds Pct. 3	16.922	N/A	53,913	-
District Attorney - Federal Asset Sharing Funds - DOJ	16.922	N/A	362,074	-
Total Equitable Sharing Program			<u>423,973</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, 2023 Expenditures	Amounts Passed through to Subrecipients
Passed through the Office of the Governor, Criminal Justice Division:				
Crime Victim Assistance:				
The Dallas County Assessment, Stabilization and Advancement Program for Trafficked Girls (ASAP)	16.575	VA-4287202	\$ 267,496	\$ -
Total Crime Victim Assistance			<u>267,496</u>	<u>-</u>
Passed through the Office of the Governor, Criminal Justice Division:				
Violence Against Women Formula Grants:				
Human Trafficking Intervention Project	16.588	WF-3394206	100,000	-
Elder Abuse Project	16.588	WF-4106602	36,067	-
The FDVC Program Community Supervision Officer and Monitoring Project	16.588	WF-2817909	57,580	-
Total Violence Against Women Formula Grants			<u>193,647</u>	<u>-</u>
Passed through the Office of the Governor, Criminal Justice Division:				
Residential Substance Abuse Treatment for State Prisoners:				
Juvenile Residential Drug Treatment Center	16.593	RT-2840809	158,120	-
Judge John Creuzot Judicial Treatment Center	16.593	RT-1487924	818,051	-
Total Residential Substance Abuse Treatment for State Prisoners			<u>976,171</u>	<u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program				
Passed through the City of Dallas:				
Edward Byrne Memorial Justice Assistance Grant Program:				
Justice Assistance Grant FY19	16.738	2019-DJ-BX-0735	9,115	-
Justice Assistance Grant FY20	16.738	2020-DJ-BX-0941	66,316	-
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>75,431</u>	<u>-</u>
Passed through the Office of the Governor, Criminal Justice Division:				
Edward Byrne Memorial Justice Assistance Grant Program:				
Clinical Assessor For Specialty Courts	16.738	DJ-4078203	87,219	-
Housing Services Project	16.738	DJ-3959003	76,687	-
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>163,906</u>	<u>-</u>
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>239,337</u>	<u>-</u>
Passed through the Office of the Governor, Criminal Justice Division:				
Paul Coverdell Forensic Sciences Improvement Grant Program				
Implementation of Digital Technologies to Improve Case Workflow & Documentation	16.742	15PBJA-21-GG-02880-COVE	194,247	-
Total Paul Coverdell Forensic Sciences Improvement Grant Program			<u>194,247</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, 2023 Expenditures	Amounts Passed through to Subrecipients
Capital Case Litigation Initiative Upholding the Rule of Law and Preventing Wrongful Convictions Site Based and Training and Technical Assistance	16.746	15PBJA-21-GG-04687	\$ 35,357	\$ -
Total Capital Case Litigation Initiative			<u>35,357</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF JUSTICE PROGRAMS			<u>5,906,933</u>	<u>-</u>
U.S. DEPARTMENT OF TRANSPORTATION PROGRAMS				
Highway Planning and Construction Program Passed through Texas Department of Transportation: Highway Planning and Construction: Courtesy Patrol Program	20.205	18-22XXIA001	3,902,484	-
Courtesy Patrol Program	20.205	18-22XXIA001 - 2024	<u>230,055</u>	<u>-</u>
Total Highway Planning and Construction			<u>4,132,539</u>	<u>-</u>
Passed through Texas Department of Transportation: Highway Planning and Construction: Medical District Drive	20.205	0918-45-884	<u>1,627,015</u>	<u>-</u>
Total Highway Planning and Construction			<u>1,627,015</u>	<u>-</u>
Total Highway Planning and Construction Program			<u>5,759,554</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION PROGRAMS			<u>5,759,554</u>	<u>-</u>
U.S. DEPARTMENT OF TREASURY				
Equitable Sharing Program District Attorney - Federal Asset Sharing Funds - Treasury	21.016	N/A	479,968	-
Sheriff - Federal Asset Sharing Funds - Treasury	21.016	N/A	<u>61,741</u>	<u>-</u>
Total Equitable Sharing Program			<u>541,709</u>	<u>-</u>
COVID-19 Emergency Rental Assistance (ERA 1) Program and Emergency Rental Assistance (ERA 2) Program EMERGENCY RENTAL ASSISTANCE PROGRAM (ERAP)	21.023	2021-0572	<u>16,628,572</u>	<u>-</u>
Total COVID-19 Emergency Rental Assistance (ERA 1) Program and Emergency Rental Assistance (ERA 2) Program			<u>16,628,572</u>	<u>-</u>

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DALLAS COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
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Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2023 Expenditures	Amounts Passed through to Subrecipients
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	\$ 1,483,217	\$ -
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	(28,892)	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2023-0138	11,466,035	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1191	7,763,379	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-1184	24,165	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0419	150,144	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	465,148	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-1180	205,466	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	8,724,981	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-1180	1,824,444	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-1180	732,396	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	41,526	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-1353	499,374	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,630,019	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0019/2022-0249	519,613	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0080	2,850	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0019	6,472	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0668	439,032	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0829	241,956	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0929	97,638	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	13,248	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	7,000,000	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	70,352	70,352
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	76,876	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,534,356	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-1089/2021-1088	130,000	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-1345	401,919	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-1118	4,835,561	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0901	11,800,000	11,800,000
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0539	5,688,117	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0796	2,215,391	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0830	766,273	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0731	647,121	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1184	5,000,000	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,453,577	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	27,586	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2023-0198	1,106,463	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2023-0200	2,870,000	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2023-0200	4,000,000	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	2,500,000	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0593	3,170	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0648	979,840	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0734	26,834,006	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0927	76,113	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	439,194	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1252	1,645,374	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1375	42,341	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1389	19,418	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-1121	565,339	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0171	350,000	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0379	339,342	-

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Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2023 Expenditures	Amounts Passed through to Subrecipients
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0669	\$ 240,136	\$ -
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	196,550	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-0652	1,633,466	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1052	2,471,215	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2023-0125	50,000	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	880,000	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	491,855	491,855
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	273,158	273,158
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,239,321	1,239,321
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	36,842	36,842
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1300	95,642	95,642
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1300	793,053	793,053
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1300	359,375	359,375
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1300	333,852	333,852
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1300	1,106,717	1,106,717
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	414,055	414,055
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	582,256	582,256
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	184,202	184,202
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1300	170,555	170,555
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1300	490,394	490,394
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	349,344	349,344
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1300	538,072	538,072
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	423,488	423,488
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1300	159,842	159,842
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	260,195	260,195
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	749,145	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	154,377	154,377
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	69,651	69,651
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	6,539	6,539
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	21,438	21,438
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	9,250	9,250
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	469,000	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	3,000,000	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,500,000	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1300	153,551	153,551
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	50,711	50,711
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1300	450,725	450,725
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1300	870,392	870,392
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1300	219,511	219,511
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1300	323,840	323,840
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	2,218	2,218
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1300	631,172	631,172
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1300	267,842	267,842
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	114,758	114,758
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1300	676,912	676,912
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1300	611,413	611,413
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1300	51,025	51,025
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1300	291,801	291,801
Coronavirus State and Local Fiscal Recovery Funds	21.027	2022-1300	889,258	889,258
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	94,367	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	36,754	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-0573	1,194,265	-
Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds			146,403,440	26,038,954

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Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2023 Expenditures	Amounts Passed through to Subrecipients
COVID-19 Coronavirus State and Local Fiscal Recovery Funds				
Felony Domestic Violence Court Program-Assessor	21.027	VC-2812509	\$ 67,923	\$ -
Victim Services Project - 2023	21.027	VC-2694608	62,845	-
Multi - Purpose Advocacy Project	21.027	VC-3884104	746,294	-
Total COVID-19 Pass Through Coronavirus State and Local Fiscal Recovery Funds			<u>877,062</u>	<u>-</u>
Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds			<u>147,280,502</u>	<u>26,038,954</u>
Local Assistance and Tribal Consistency Fund (LATCF)				
Coronavirus State and Local Fiscal Recovery Funds	21.032	2023-0127	81,057	-
Total Local Assistance and Tribal Consistency Fund (LATCF)			<u>81,057</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF TREASURY PROGRAMS			<u>164,531,840</u>	<u>26,038,954</u>
U.S. DEPARTMENT OF ENERGY PROGRAMS				
Passed through the Texas Department of Housing and Community Affairs:				
Weatherization Assistance for Low-Income Persons:				
DOE Weatherization	81.042	56220003761	483,765	-
DOE Weatherization	81.042	56230004078	50,525	-
DOE-BIL Weatherization	81.042	55220004056	169,968	-
Total Weatherization Assistance for Low-Income Persons			<u>704,258</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF ENERGY PROGRAMS			<u>704,258</u>	<u>-</u>
U.S. DEPARTMENT OF EDUCATION PROGRAMS				
Title I, Part A Cluster				
Passed through the Texas Education Agency:				
Title I Grants to Local Education Agencies:				
Title I Part A Improving Basic Program	84.010	22610101057950	455,693	-
Title I Part A Improving Basic Program	84.010	23610101057950	42,255	-
Total Title I Grants to Local Education Agencies			<u>497,948</u>	<u>-</u>
Passed through the Local Education Agency:				
Title I Grants to Local Education Agencies:				
Title I Part D Subpart 2 Delinquent Programs	84.010	22610103057814	1,089,860	-
Title I Part D Subpart 2 Delinquent Programs	84.010	23610103057814	98,766	-
Total Title I Grants to Local Education Agencies			<u>1,188,626</u>	<u>-</u>
Total Title I, Part A Cluster			<u>1,686,574</u>	<u>-</u>
Special Education Cluster (IDEA)				
Passed through Texas Education Agency:				
Special Education Grants to States:				
Individuals with Disabilities Act (IDEA)	84.027	236600010578146000	87,905	-
Individuals with Disabilities Act (IDEA)	84.027	246600010578146000	8,358	-
Total Special Education Grants to States			<u>96,263</u>	<u>-</u>
Total Special Education Cluster (IDEA)			<u>96,263</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, 2023 Expenditures	Amounts Passed through to Subrecipients
Passed through Region 10 Education Services (ESC10) English Language Acquisition Grants: Title III Part A LEP	84.365	23671001057950	\$ 1,574	\$ -
Total English Language Acquisition Grants			<u>1,574</u>	<u>-</u>
Passed through Region 10 Education Services (ESC10) Supporting Effective Instruction State Grant Title II Part A Teacher and Principal Training and Recruiting	84.367	23694501057950	20,073	-
Total Supporting Effective Instruction State Grant			<u>20,073</u>	<u>-</u>
Passed through Region 10 Education Services (ESC10) Student Support and Academic Enrichment Program Title IV, Part A Safe & Drug Free Schools & Communities	84.424	23680101057950	24,475	-
Total Student Support and Academic Enrichment Program			<u>24,475</u>	<u>-</u>
Passed through Region 10 Education Services (ESC10) COVID-19 Education Stabilization Fund COVID-19 ESSER III - American Rescue Plan (ARP) COVID-19 ESSER III - T Class	84.425U 84.425U	23528001057950 21528042057814	107,226 9,965	- -
Total COVID-19 Education Stabilization Fund			<u>117,191</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF EDUCATION PROGRAMS			<u>1,946,150</u>	<u>-</u>

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS				
COVID-19 Minority Health Community Programs				
Advancing Health Literacy to Enhance Equitable Community Responses to COVID-19	93.137	1 CPIMP2111284-01-0	\$ 2,166,880	\$ 328,444
Total COVID-19 Minority Health Community Programs			2,166,880	328,444
Integrated Viral Hepatitis Surveillance and Prevention				
Adult Viral Hepatitis Prevention and Control	93.270	5NU51PS005161-02-0	40,398	-
Adult Viral Hepatitis Prevention and Control	93.270	5NU51PS005161-03-00	74,588	-
Total Integrated Viral Hepatitis Surveillance and Prevention			114,986	-
HIV Emergency Relief Project Grants				
RW HIV/AIDS TEA 2009 Part A Formula	93.914	2 H89HA00014-32-00	3,969,223	3,605,863
RW HIV/AIDS TEA 2009 Part A Formula	93.914	5 H89HA00014-33-00	6,742,173	6,346,761
RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	2 H89HA00014-32-00	71,764	-
RW HIV/AIDS TEA 2009 Part A Formula Quality Management	93.914	5 H89HA00014-33-00	318,501	-
RW HIV/AIDS Part A Formula Planning Council Supplemental Budget	93.914	6 H89HA00014-32-01	58,152	-
RW HIV/AIDS TEA 2009 Part A Formula Planning Council Administrative Agency	93.914	2 H89HA00014-32-00	89,549	-
RW HIV/AIDS TEA 2009 Part A Formula Planning Council Administrative Agency	93.914	5 H89HA00014-33-00	180,474	-
RW HIV/AIDS Treatment Extension Act of 2009 Part A Formula - Quality Management	93.914	6 H89HA00014-32-01	62,487	-
RW HIV/AIDS Treatment Extension Act of 2009 Part A Supplemental	93.914	6 H89HA00014-32-01	2,551,619	2,272,266
RW HIV/AIDS Treatment Extension Act of 2009 Part A Supplemental	93.914	6 H89HA00014-33-02	3,974,725	3,641,499
RW HIV/AIDS Part A Minority AIDS Initiative Administrative and Service Delivery	93.914	2 H89HA00014-32-00	746,457	722,243
RW HIV/AIDS Part A Minority AIDS Initiative Administrative and Service Delivery	93.914	5 H89HA00014-33-00	695,955	630,352
RW HIV/AIDS Part A Minority AIDS Initiative Quality Management Support	93.914	2 H89HA00014-32-00	2,437	-
RW HIV/AIDS Part A Minority AIDS Initiative Quality Management Support	93.914	5 H89HA00014-33-00	14,380	-
RW HIV/AIDS Treatment Extension Act of 2009 Part A MAI Carryover Funds	93.914	6 H89HA00014-32-03	10,756	10,756
RW HIV/AIDS Treatment Extension Act of 2009 Part A Formula Carryover Funds	93.914	6 H89HA00014-32-03	263,242	263,242
RW HIV/AIDS Part A Additional Carryover	93.914	6 H89HA00014-32-01	153,267	153,267
RW HIV/AIDS Part A Supplemental Carryover	93.914	6 H89HA00014-29-05	42,324	42,324
Total HIV Emergency Relief Project Grants			19,947,485	17,688,573

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HIV Emergency Relief Project Grants RW Supplement				
Ending the HIV Epidemic: A Plan for America Ryan White HIV/AIDS Program Part A and B	93.686	5 UT8HA33930-03-00	\$ 918,289	\$ 574,537
Ending the HIV Epidemic: A Plan for America Ryan White HIV/AIDS Program Part A and B	93.686	6 UT8HA33930-04-01	<u>1,481,987</u>	<u>456,281</u>
Total HIV Emergency Relief Project Grants RW Supplement			<u>2,400,276</u>	<u>1,030,818</u>
COVID-19 CDC Partner Crisis Response NOFO				
National Initiative to Address COVID-19 Health Disparities STRATEGY 2	93.391	1 NH75OT000081-01-00	7,726,633	-
National Initiative to Address COVID-19 Health Disparities STRATEGY 1	93.391	1 NH75OT000081-01-00	2,586,377	-
National Initiative to Address COVID-19 Health Disparities STRATEGY 3	93.391	1 NH75OT000081-01	66,397	-
National Initiative to Address COVID-19 Health Disparities STRATEGY 1	93.391	1 NH75OT000081-01-00	<u>490,204</u>	<u>13,738</u>
Total COVID-19 Total CDC Partner Crisis Response NOFO			<u>10,869,611</u>	<u>13,738</u>
Passed through the National Assn of County and City Health Officials Medical Reserve Corps. Small Grant Program				
N Assoc. of CO./City Health Officials Medical Reserve Corp	93.008	MRC21-0154	2,518	-
N Assoc. of CO./City Health Officials Medical Reserve Corp	93.008	MRC 23-0154	8,675	-
N Assoc. of CO./City Health Officials Medical Reserve Corp	93.008	MRC RISE 22-0154	<u>83,865</u>	<u>-</u>
Total Medical Reserve Corps. Small Grant Program			<u>95,058</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:				
Nutrition 2023	93.044	2022-1006	429,017	-
Nutrition Transportation 2023	93.044	2022-1006	<u>265,040</u>	<u>-</u>
Total Special Programs for Aging Title III Part B Grants for Supportive Services and Senior Centers Programs			<u>694,057</u>	<u>-</u>

(Continued)

DALLAS COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
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Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2023 Expenditures	Amounts Passed through to Subrecipients
Passed through the Dallas Area Agency on Aging:				
Special Programs for Aging Title III Part C Nutrition Services:				
Home Delivered Meals	93.045	2022-1006	\$ 1,084,098	\$ 652,591
Congregate Meals	93.045	2022-0486	54,685	-
Congregate Meals	93.045	2022-1006	442	-
Total Special Programs for Aging Title III Part C Nutrition Services			<u>1,139,225</u>	<u>652,591</u>
Total Aging Cluster			<u>1,833,282</u>	<u>652,591</u>
Passed through the Texas Department of State Health Services:				
Public Health Emergency Preparedness				
CPS-Laboratory Response Network-PHEP	93.069	HHS001311400001	37,082	-
Public Health Emergency Preparedness (PHEP)	93.069	HHS001311200006	582,060	-
CPS-Laboratory Response Network	93.069	HHS001311300003	73,434	-
Total Public Health Emergency Preparedness			<u>692,576</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Environmental Public Health and Emergency Response				
CPS-Laboratory Response Network-PHEP	93.070	HHS000722400001	98,384	-
CPS-Laboratory Response Network-PHEP	93.070	HHS000722400001-A	4,702	-
Total Environmental Public Health and Emergency Response			<u>103,086</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements				
CPS-Laboratory Response Network-PHEP	93.074	537-18-0111-00001	140,974	-
Public Health Emergency Preparedness (PHEP)	93.074	537-18-0129-00001	1,064,911	-
CPS-Laboratory Response Network	93.074	537-18-0142-00001	291,817	-
Total Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements			<u>1,497,702</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Project Grants and Cooperative Agreements for Tuberculosis				
Tuberculosis	93.116	HHS001096400012	207,282	-
Tuberculosis	93.116	HHS001096400012	490,192	-
Tuberculosis	93.116	HHS001096400012A	80,147	-
Total Project Grants and Cooperative Agreements for Tuberculosis			<u>777,621</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				
Enhancing Residential Treatment to Benefit Women in Community	93.243	5H79T081038-05	319,625	-
Total HIV/Substance Abuse and Mental Health Services: Projects of Regional and National Significance			<u>319,625</u>	<u>-</u>

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DALLAS COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
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Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2023 Expenditures	Amounts Passed through to Subrecipients
Passed through the Texas Department of State Health Services:				
Immunization Cooperative Agreements	93.268	HHS000119700016	\$ 673,296	\$ -
Immunization Registry	93.268	HHS001331300019	52,082	-
			<u>725,378</u>	<u>-</u>
Total Immunization Cooperative Grants				
COVID-19 Immunization Cooperative Agreements	93.268	HHS001019500014	4,502,667	-
COVID-19 Vaccination Capacity	93.268	HHS000119700016	19,067	-
COVID-19 Vaccination Capacity	93.268	HHS001019500014	2,154,174	-
			<u>6,675,908</u>	<u>-</u>
Total COVID-19 Immunization Cooperative Grants				
Total Immunization Cooperative Grants			<u>7,401,286</u>	<u>-</u>
Passed through the Texas Education Agency:				
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease	93.323	22393503057814	11,880	-
COVID-19 School Health Support Grant, Cycle 3				
			<u>11,880</u>	<u>-</u>
Total COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease				
Passed through the Texas Department of State Health Services:				
Epidemiology and Laboratory Capacity for Infectious Disease	93.323	HHS000812700016	244,941	-
Laboratory Response Network (LRN) Expansion	93.323	HHS000812700016	1,075,845	-
			<u>1,320,786</u>	<u>-</u>
Total Epidemiology and Laboratory Capacity for Infectious Disease				
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease	93.323	HHS000812700016	284,406	-
IDCU/COVID-19 Laboratory Response Network	93.323	HHS000812700016	77,684	-
			<u>362,090</u>	<u>-</u>
Total COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease				
Total Epidemiology and Laboratory Capacity for Infectious Disease			<u>1,694,756</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Public Health Crisis Response Awards	93.354	HHS001074900001	1,085,905	-
CPS/PH Workforce	93.354	1 NU90TP922206-01-00	230,841	108,442
Dallas County Public Health Emergency/Crisis Response				
			<u>1,316,746</u>	<u>108,442</u>
Total Public Health Crisis Response Awards				
COVID-19 Public Health Crisis Response Awards	93.354	HHS000769900001	322,453	-
COVID-19 Crisis CoAg				
			<u>322,453</u>	<u>-</u>
Total COVID-19 Public Health Crisis Response Awards				
Total Public Health Crisis Response Awards			<u>1,639,199</u>	<u>108,442</u>

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DALLAS COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
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Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2023 Expenditures	Amounts Passed through to Subrecipients
Passed through the Council of State & Territorial Epidemiologists				
COVID-19 Strengthening Public Health Systems And Services Through National Partnerships To Improve And Protect The Nations Health				
COVID-19 Respiratory Deaths	93.421	5NU38OT000297	\$ 55,113	\$ -
COVID-19 Respiratory Deaths	93.421	5NU38OT00297	<u>120,181</u>	<u>-</u>
Total COVID-19 Strengthening Public Health Systems And Services Through National Partnerships To Improve And Protect The Nations Health			<u>175,294</u>	<u>-</u>
COVID-19 ACL National Institute on Disability, Independent Living, and Rehabilitation Research				
COVID-19 and Influenza Uptake Initiative	94.433	90HDC0008-01-00	<u>31,950</u>	<u>-</u>
Total COVID-19 ACL National Institute on Disability, Independent Living, and Rehabilitation Research			<u>31,950</u>	<u>-</u>
Passed through the US Committee for Refugees and Immigrants				
Refugee and Entrant Assistance-State Administered Programs				
USCRI Refugee	93.566	2022-DALTX-06	3,499	-
USCRI Refugee	93.566	2023-DALTX-07	<u>2,070,563</u>	<u>-</u>
Total Refugee and Entrant Assistance-State Administered Programs			<u>2,074,062</u>	<u>-</u>
Passed through the Texas Department of Housing and Community Affairs:				
Low Income Household Water Assistance Program				
Low Income Household Water Assistance Program (LIHWAP)	93.499	34210003679	<u>2,115,550</u>	<u>-</u>
Total Low Income Household Water Assistance Program			<u>2,115,550</u>	<u>-</u>
Low-Income Home Energy Assistance:				
CEAP	93.568	58220003582	666,794	-
CEAP	93.568	58230003831	12,255,866	-
LIHEAP Weatherization	93.568	81220003611	609,682	-
LIHEAP Weatherization	93.568	81230003879	<u>1,434,505</u>	<u>-</u>
Total Low-Income Home Energy Assistance			<u>14,966,847</u>	<u>-</u>
COVID-19 Low-Income Home Energy Assistance				
CEAP ARP	93.568	25210003542	<u>322</u>	<u>-</u>
Total COVID-19 Low-Income Home Energy Assistance			<u>322</u>	<u>-</u>
Total Low-Income Home Energy Assistance			<u>14,967,169</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Preventive Health and Health Services Block Grant				
RLSS-Local Public Health System	93.991	HHS001022400001	87,011	-
RLSS-Local Public Health System	93.991	HHS001324900017	<u>3,748</u>	<u>-</u>
Total Preventive Health and Health Services Block Grant			<u>90,759</u>	<u>-</u>

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DALLAS COUNTY, TEXAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
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Federal or State Grantor/ Pass-Through Grantor/Other Grantor/ Program Title/Grant Title	Assistance Listing Number	Contract Number	September 30, 2023 Expenditures	Amounts Passed through to Subrecipients
Medicaid Cluster				
Passed through the Texas Health and Human Services Commission:				
Medical Assistance Program				
Medicaid Administrative Claiming	93.778	HHS000537900137	\$ 203,466	\$ -
Medicaid Administrative Claiming	93.778	HHS000537900137-A	254,557	-
Total Medicaid Assistance Program			458,023	-
Total Medicaid Cluster			458,023	-
Passed through the Texas Department of State Health Services:				
HIV Care Formula Grants:				
DSHS PROGRAM- HIV-RYAN WHITE AA	93.917	HHS001122200003	136,993	-
DSHS PROGRAM- HIV-RYAN WHITE SD	93.917	537-17-0159-00001	183,749	-
DSHS PROGRAM- HIV-RYAN WHITE SD	93.917	HHS001122200003	1,671,564	1,671,564
DSHS PROGRAM- HIV-RYAN WHITE SD	93.917	HHS001122200003	2,093,842	2,093,842
Total HIV Care Formula Grants			4,086,148	3,765,406
Ryan White RWHAP Part C Early Intervention Services Program				
RW Part C 2024	93.918	537-17-0159-00001	10,417	-
Total Ryan White RWHAP Part C Early Intervention Services Program			10,417	-
Passed through the Texas Department of State Health Services:				
HIV Prevention:				
DSHS Ending the HIV Epidemic	93.940	HHS000897700003	1,229,674	674,835
DSHS Ending the HIV Epidemic	93.940	HHS000897700003	81,677	67,014
DSHS Ending the HIV Epidemic	93.940	HHS000897700003	42,583	-
DSHS Ending the HIV Epidemic	93.940	HHS000897700003	34,199	-
Total HIV Prevention			1,388,133	741,849
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health				
Strengthening Public Health Infrastructure, Workforce and Data				
Systems-Strategy A1	93.967	1 NE110E000012-01	43,853	-
Strengthening Public Health Infrastructure, Workforce and Data				
Systems-Strategy A2	93.967	1 NE110E000012-01	139,712	96,302
Total Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health			183,565	96,302

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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, 2023 Expenditures	Amounts Passed through to Subrecipients
Passed through the Texas Department of State Health Services:				
Human Immune Virus/Acquired Immune-Deficiency Syndrome Surveillance:				
AIDS Surveillance	93.944	HHS000284500003	\$ 104,761	\$ -
AIDS Surveillance	93.944	HHS000284500003	<u>352,028</u>	<u>-</u>
Total Human Immune Virus/Acquired Immune-Deficiency Syndrome Surveillance			<u>456,789</u>	<u>-</u>
Passed through the Texas Department of State Health Services:				
Sexually Transmitted Diseases Prevention and Control Grants:				
VD Epidemiology	93.977	HHS000288900005	106,066	-
VD Epidemiology	93.977	HHS000288900005	1,575,682	-
VD Epidemiology	93.977	HHS001315900003	121,205	-
Syphilis Elimination Effort Program	93.977	HHS000288900005	1,837	-
HIV Prevention Special Projects	93.977	HHS000288900005	71,005	-
VD Labs	93.977	HHS000288900005	687,434	-
VD Labs	93.977	HHS001315900003	40,654	-
STD/HIV-DIS	93.977	HHS001120300008	76,194	-
STD/HIV-DIS	93.977	HHS001120300008	<u>141,609</u>	<u>-</u>
Total Sexually Transmitted Diseases Prevention and Control Grants			<u>2,821,686</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS			<u>80,412,974</u>	<u>24,426,169</u>
EXECUTIVE OFFICE OF THE PRESIDENT PROGRAMS				
High Intensity Drug Trafficking Areas Program:				
DEA- HIDTA	95.001	TX0057000	<u>38,123</u>	<u>-</u>
Total High Intensity Drug Trafficking Areas Program			<u>38,123</u>	<u>-</u>
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT PROGRAMS			<u>38,123</u>	<u>-</u>
SOCIAL SECURITY ADMINISTRATION PROGRAMS				
Disability Insurance/SSI Cluster				
Social Security Disability Insurance:				
Social Security Recovery	96.001	N/A	<u>154,000</u>	<u>-</u>
Total Social Security Disability Insurance			<u>154,000</u>	<u>-</u>
Total Disability Insurance/SSI Cluster			<u>154,000</u>	<u>-</u>
TOTAL SOCIAL SECURITY ADMINISTRATION PROGRAMS			<u>154,000</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, 2023 Expenditures	Amounts Passed through to Subrecipients
Department of Homeland Security Direct Programs				
Homeland Security Biowatch Program: Homeland Security (BIO WATCH)	97.091	70RWMD22P00000012	\$ 4,561	\$ -
Total Homeland Security Biowatch Program			<u>4,561</u>	<u>-</u>
Subtotal Department of Homeland Security Direct Programs			<u>4,561</u>	<u>-</u>
Department of Homeland Security Pass-Through Programs				
Passed through TDEM:				
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) FEMA COVID Testing	97.036	2020-1244	11,002,950	846,737
Total COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)			<u>11,002,950</u>	<u>846,737</u>
Passed through the Office of the Governor, Criminal Justice Division:				
Urban Areas Security Initiative Hazardous Materials Planner	97.067	HS-3675505	136,630	-
2021 UASI- DALLAS COUNTY- EOC Enhancement	97.067	HS-4688401	18,605	-
Total Urban Areas Security Initiative			<u>155,235</u>	<u>-</u>
TOTAL DEPARTMENT OF HOMELAND SECURITY PROGRAMS			<u>11,162,746</u>	<u>846,737</u>
TOTAL FEDERAL EXPENDITURES			<u>\$ 329,809,830</u>	<u>\$ 53,104,832</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, 2023 Expenditures	Amounts Passed through to Subrecipients
ATTORNEY GENERAL OF TEXAS:				
Victim Information and Notification Everyday: Victim Information Notification Everyday	N/A	C-00180	\$ 120,561	\$ -
Total Victim Information and Notification Everyday			<u>120,561</u>	<u>-</u>
Other Victim Assistance Victim Coordinator Liaison Grant	N/A	C-00046	41,016	-
Total Other Victim Assistance			<u>41,016</u>	<u>-</u>
TOTAL ATTORNEY GENERAL OF TEXAS			<u>161,577</u>	<u>-</u>
TEXAS DEPARTMENT OF STATE HEALTH SERVICES:				
Centers for Disease Control & Prevention:				
Laboratory Response Network [LRN] Influenza Surveillance and Epidemiology Grant Program	N/A	HHS000442100002	4,963	-
Infectious Disease Control Unit/Foodborne	N/A	HHS000436300031	122,206	-
Infectious Disease Control Unit/Foodborne	N/A	HHS001315700016	10,719	-
Total Centers for Disease Control & Prevention			<u>137,888</u>	<u>-</u>
HIV State Services				
DSHS- HIV Services (State Services)	N/A	537-18-0109-00001	1,372,183	1,372,183
DSHS- HIV Services (State Services)	N/A	HHS001317000003	140,909	140,909
Total HIV Care Formula Grant			<u>1,513,092</u>	<u>1,513,092</u>
HIV Ryan White Part B/State Rebate				
DSHS Program- HIV-Ryan White (Rebate)	N/A	HHS001122200003	804,083	770,441
DSHS Program- HIV-Ryan White (Rebate)	N/A	HHS001122200003	503,369	497,668
Total HIV Ryan White PartB/State Rebate			<u>1,307,452</u>	<u>1,268,109</u>
Preventive Health and Health Services Block Grant funded solely with PPHF				
RLSS-Local Public Health System	N/A	HHS001022400001	68,366	-
RLSS-Local Public Health System	N/A	HHS001324900017	2,703	-
Total Preventive Health and Health Services Block Grant funded solely with PPHF			<u>71,069</u>	<u>-</u>
Tuberculosis Control:				
TB State African American	N/A	HHS001182700001	1,211,696	-
TB State African American	N/A	HHS001182700001	100,520	-
Total Tuberculosis Control			<u>1,312,216</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, 2023 Expenditures	Amounts Passed through to Subrecipients
Immunization Grants:				
Immunization Registry	N/A	HHS000119700016	\$ 839,728	\$ -
Immunization Registry	N/A	HHS001331300019	64,983	-
Total Immunization Grants			<u>904,711</u>	<u>-</u>
African American TB:				
Homeless Shelter Project	N/A	HHS000455000001	88,868	-
Homeless Shelter Project	N/A	HHS001182700001	5,727	-
Total African American TB			<u>94,595</u>	<u>-</u>
State and Local Narcotics Control Assistance:				
Sheriff - Narcotics Seizure/Forfeiture	N/A	N/A	36,001	-
Constable Pct 5 - State Forfeiture Funds	N/A	N/A	128	-
DA Forfeiture - State	N/A	N/A	442,073	-
Total State and Local Narcotics Control Assistance			<u>478,202</u>	<u>-</u>
TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICES:			<u>5,819,225</u>	<u>2,781,201</u>
OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION:				
State Criminal Justice Planning (421) Fund:				
DC Felony Female Offender Program STAR Court				
DC Felony Female Offender Program STAR Court	N/A	SF-1973316	103,984	-
Total DC Felony Female Offender Program STAR Court			<u>103,984</u>	<u>-</u>
Total State Criminal Justice Planning (421) Fund			<u>103,984</u>	<u>-</u>
Specialty Courts Program:				
Felony DWI Felony DIVERT Court				
Felony DWI Felony DIVERT Court	N/A	DC-1968916	62,471	-
Total Felony DWI Felony DIVERT Court			<u>62,471</u>	<u>-</u>
Dallas County Veterans Court				
Dallas County Veterans Court	N/A	DC-2413313	72,703	-
Dallas County Veterans Court	N/A	DC-2413314	5,361	-
Total Dallas County Veterans Court			<u>78,064</u>	<u>-</u>
Dallas County STAC Court				
Dallas County STAC Court	N/A	DC-4483401	203,564	-
Dallas County STAC Court	N/A	DC-4483402	14,828	-
Total Dallas County STAC Court			<u>218,392</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, 2023 Expenditures	Amounts Passed through to Subrecipients
Dallas County DWI Misdemeanor DIVERT COURT	N/A	DC-3842404	\$ 71,975	\$ -
Dallas County DWI Misdemeanor DIVERT COURT	N/A	DC-4232702	5,921	-
Total Dallas County DWI Misdemeanor DIVERT COURT			<u>77,896</u>	<u>-</u>
Mental Health Diversion Court				
Mental Health Diversion Court	N/A	DC-1804618	45,281	-
Total Mental Health Diversion Court			<u>45,281</u>	<u>-</u>
AIM Adult Drug Court for Youthful Offenders				
AIM Adult Drug Court for Youthful Offenders	N/A	DC-4450201	126,702	-
Total AIM Adult Drug Court for Youthful Offenders			<u>126,702</u>	<u>-</u>
Mental Health Court				
Mental Health Court	N/A	DC-2567211	58,289	-
Total Mental Health Court			<u>58,289</u>	<u>-</u>
Total Specialty Courts Program			<u>667,095</u>	<u>-</u>
Office of the Governor, Criminal Justice Division: SH-Bullet-Resistant Shield Grant Program	N/A	SH-4641401	290,804	-
Total SH-Bullet-Resistant Shield Grant Program			<u>290,804</u>	<u>-</u>
TOTAL OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION:			<u>1,061,883</u>	<u>-</u>
OFFICE OF THE GOVERNOR, HOMELAND SECURITY GRANTS DIVISION				
Border Prosecution Unit				
Border Prosecution Unit - TAG	N/A	TA-3409804	254,282	-
Total Border Prosecution Unit			<u>254,282</u>	<u>-</u>
Texas Anti-Gang (TAG) Program				
North Texas Anti-Gang Center	N/A	TA-2848908	316,307	-
Total Texas Anti-Gang (TAG) Program			<u>316,307</u>	<u>-</u>
TOTAL OFFICE OF THE GOVERNOR, HOMELAND SECURITY GRANTS DIVISION			<u>570,589</u>	<u>-</u>
TASK FORCE ON INDIGENT DEFENSE:				
Indigent Defense Grant:				
SB 7 - Indigent Defense Grant	N/A	212-02-057	1,549,420	-
Mental Health Public Defender Improvement Grant	N/A	MH-22-057	65,062	-
Mental Health Public Defender Improvement Grant	N/A	MH-23-003	58,140	-
Additional Staff for Public Defender Misdemeanor Division	N/A	PB-22-057	743,774	-
Total Indigent Defense Grant			<u>2,416,396</u>	<u>-</u>
TOTAL TASK FORCE ON INDIGENT DEFENSE:			<u>2,416,396</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, 2023 Expenditures	Amounts Passed through to Subrecipients
TEXAS DEPARTMENT OF MOTOR VEHICLES:				
Automobile Theft Prevention Authority: North TX Auto Theft Task Force	N/A	608-23-057000	\$ 479,773	\$ -
Total Automobile Theft Prevention Authority			<u>479,773</u>	<u>-</u>
			<u>479,773</u>	<u>-</u>
TEXAS DEPARTMENT OF MOTOR VEHICLES:				
TEXAS VETERANS COMMISSION:				
Dallas County Community Supervision and Corrections Department Veterans Treatment Court	N/A	GT-VTC21-015	259,307	-
Veterans Treatment Court	N/A	GT-VTC22-009	12,752	-
Total Veterans Treatment Court grant			<u>272,059</u>	<u>-</u>
TOTAL TEXAS VETERANS COMMISSION:			<u>272,059</u>	<u>-</u>
TEXAS COMMISSION ON ENVIRONMENTAL QUALITY				
Texas Volkswagen Environmental Mitigation Program (TxVEMP)	N/A	582-21-25487-VW	586,658	-
Texas Volkswagen Environmental Mitigation Program (TxVEMP)	N/A	582-21-25488-VW	84,800	-
Total Texas Volkswagen Environmental Mitigation Program (TxVEMP)			<u>671,458</u>	<u>-</u>
TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY			<u>671,458</u>	<u>-</u>
Mental Illness & Behavioral Health- NTBHA				
Mental Illness & Behavioral Health-NTBHA	N/A	N/A	478,768	-
Total Mental Illness & Behavioral Health- NTBHA			<u>478,768</u>	<u>-</u>
TEXAS JUVENILE JUSTICE DEPARTMENT:				
Juvenile Justice Delinquency Prevention - State Aid:				
State Aid - Basic Probation Services	N/A	TJJD-A-23-057	9,526,810	-
State Aid - Basic Probation Services	N/A	TJJD-A-24-057	781,622	-
Special Needs Diversionary Program	N/A	TJJD-M-23-057	211,100	-
Special Needs Diversionary Program	N/A	TJJD-M-24-057	36,910	-
Grant R - Regionalization	N/A	TJJD-R-23-057	124,819	-
DSA-COMMUNITY PROJECT DISCRETIONARY STATE AID	N/A	TJJD-DSA-23-057	77,841	-
JJAEP School	N/A	TJJD-P-23-057	819,666	-
JJAEP School	N/A	TJJD-P-24-057	103,802	-
Total Juvenile Justice Delinquency Prevention - State			<u>11,682,570</u>	<u>-</u>
TOTAL TEXAS JUVENILE JUSTICE DEPARTMENT:			<u>11,682,570</u>	<u>-</u>
TEXAS EDUCATION AGENCY				
Public Charter School	N/A	23039601057814	5,652	-
TOTAL TEXAS EDUCATION AGENCY			<u>5,652</u>	<u>-</u>
TOTAL STATE EXPENDITURES			<u>\$ 23,619,950</u>	<u>\$ 2,781,201</u>
TOTAL FEDERAL AND STATE EXPENDITURES			<u>\$ 353,429,780</u>	<u>\$ 55,886,033</u>

(Concluded)

DALLAS COUNTY, TEXAS

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS YEAR ENDED SEPTEMBER 30, 2023

1. GENERAL

The accompanying schedules of expenditures of federal and state awards “the Schedules” present the activity of all federal and state award programs of Dallas County, Texas (the County), except for the federal and state award programs of the Dallas County Hospital District (the District), a component unit of the County, which has been excluded. The District issued a separate single audit report for the year ended September 30, 2023. The County’s reporting entity is defined in Note 1.A to the County’s basic financial statements.

2. INDIRECT COST RATE

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

3. BASIS OF ACCOUNTING

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

4. IMMUNIZATION VACCINES

Dallas County is a vaccine provider, not a subrecipient, for the State of Texas Health Department Childhood Immunization Grant. The value of vaccines received from the State was \$3,933,779 for the fiscal year ended September 30, 2023.

5. STATE GRANTS

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

6. COVID-19 DISASTER GRANTS

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

* * * * *

DALLAS COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2023

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:
 - 21.023 Emergency Rental Assistance Program
 - 21.027 Coronavirus State and Local Fiscal Recovery Funds
 - 93.137 COVID-19 Minority Health Community Programs
 - 93.686 HIV Emergency Relief Project Grants RW Supplement
 - 93.568 Low-Income Home Energy Assistance
 - 20.205 Highway Planning and Construction
 - 14.241 Housing Opportunities for Persons With AIDS
- 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:
 - Material weakness(es) identified? yes no
 - Significant deficiency(ies) identified that are not considered to be material weakness(es)? 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 TxGMS? yes no
- Identification of major programs:
 - Juvenile Justice Delinquency Prevention
 - Texas Volkswagen Environmental Mitigation Program (TxVEMP)
 - Automobile Theft Prevention Authority
- Dollar threshold used to distinguish between type A and type B programs: \$750,000.

SECTION II—FINANCIAL STATEMENTS FINDINGS

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

Condition – Management failed to properly report a deferred inflow of unavailable grant revenue in the Major Grants fund (“Grants Fund”). Approximately \$31.3 million was incorrectly reflected as available revenue in the Grants Fund in fiscal years 2021 and 2022 instead of unavailable revenue.

Criteria – Generally accepted accounting principles require that revenues in governmental funds are recorded when the amounts are measurable and available. Further, a deferred inflow of unavailable revenue should be recorded for revenue that is not available to satisfy current obligations as of fiscal year end.

Cause – Dallas County’s accounting policy for Grant revenue includes the recognition of revenues, so long as such amounts are collectible within 120 days or soon enough afterward to be used to pay liabilities for the current period, and where grant eligibility requirements have been met. The County did not perform the proper reviews to determine the timing of the receipt of funds to make the determination if the revenue was available.

Effect –The 2023 beginning fund balance of the Major Grants Fund has been restated by \$31.3 million as a result of an error in recognizing revenue that did not meet the availability criterion. The lack of a review over subsequent cash receipts to assess the availability of revenue can potentially lead to misstatements within the financial statements.

Recommendation – Management should enhance closing procedures to devise a control to review cash

received subsequent to year-end related to outstanding accounts receivable to determine if a deferred inflow should be recorded for unavailable revenue.

Views of Responsible Officials – See Corrective Action Plan

SECTION III—AWARD FINDINGS AND QUESTIONED COSTS

Finding 2023-002: Equipment and Real Property Management – Significant Deficiency in Controls over Compliance and Noncompliance

ALN #20.205 – Contract # 18-22XXIA001– Highway Planning and Construction

Criteria – A physical inventory of the property purchased with grant funds must be performed and the results reconciled with the property records at least once every two years.

Condition/Context - The grant program maintains 21 total pieces of equipment all of which are courtesy patrol vehicles used to carry out the purpose of the grant program. Grant management did not perform a complete physical inventory of all vehicles in service during the fiscal year; 13 of the 21 vehicles were improperly excluded from the Courtesy Patrol department on the Sheriff's Department's Annual Property Certification. Of the 13 vehicles, 9 were identified as improperly included in a separate department within the Certification and 4 were excluded entirely.

Cause - Management did not maintain a proper control to ensure all courtesy patrol vehicles are included in the Annual Property Certification for the Sheriff's Department or reported within the correct department.

Effect - Failure to perform a proper inventory control could lead to inaccurate and incomplete property records or a misappropriation of assets. Failure to properly track and report inventory could result in a loss of funding.

Questioned Cost - None.

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

View of Responsible Officials - See Corrective Action Plan.

New/Repeat Finding - New Finding

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

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

ALN #93.686 – Contract #UT8HA33930 - HIV Emergency Relief Project Grants RW Supplement
ALN #93.137 – Contract #CPIMP211284-01-0 - COVID-19 Minority Health Community Programs

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 \$1,117,769 of costs was passed through to selected sub recipients during the year and the subawards were not reported in the FSRS.

HIV Emergency Relief Project Grants RW Supplement				
Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
There were a total of five subrecipients selected that had awards/ expenditures 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
\$1,030,818	\$1,212,555	\$1,212,555	\$1,212,555	\$1,212,555

COVID-19 Minority Health Community Programs				
Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
There were two subrecipients that had awards/expenditures 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
\$86,951	\$99,300	\$99,300	\$99,300	\$99,300

Cause - Grant Management was not aware of the subaward reporting requirement.

Effect - Failure to report subaward 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.

New/Repeat Finding – This finding is repeat from prior year’s finding #2022-004 ALN #14.218– Community Development Block/Entitlement Grants.

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

View of Responsible Officials - See Corrective Action Plan.



DALLAS COUNTY
Timothy J. Hicks, CPA
COUNTY AUDITOR

DALLAS COUNTY

Corrective Action Plan

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

In the future, the Financial Audit will provide a report of all cash received subsequent to year-end related to all grant funds. Financial audit will perform a full review of any revenue accrual entries provided by Grants Audit before posting to the general ledger.

Additionally, Grants Management will devise review control mechanisms and closing procedures for cash received after year-end relating to all accounts receivable.

Grants Audit will review the Revenue Report by Grant for all cash received subsequent to year end to determine if any of these should be recorded as unavailable revenue.

We anticipate this issue to be resolved by the end of the reporting cycle for FY2024.

Responsible parties: Kevin Camacho and Sujata Ramakrishnan.



**DALLAS COUNTY
TIMOTHY J HICKS, CPA
COUNTY AUDITOR**

DATE: June 27, 2024
FROM: Dallas County Auditors' Office
SUBJECT: Corrective Action Plan for Finding 2023-002: Equipment and Real Property Management – Significant Deficiency in Controls over Compliance and Noncompliance

Responsible Party – Vonda Owens & Felicia Jones-Harrell, Assistant Managers of Internal Audit

Corrective Action Plan

Dallas County Auditors' Office reviewed the finding, upon review by Internal, Financial & Grants Audit staff, it was ascertained that 4 of the 21 vehicles were excluded/missing from the Annual Property Certification. We were able to trace 9 of the 13 vehicles that were stated in the finding to a different location/department within the annual property certification.

Internal, Financial and Grants audit sections of the auditor's department will develop a procedure to ensure that all the assets are included in the inventory list prior to sending the list to the respective departments for annual certification. This will be implemented by 09/30/2024.

500 Elm Street
Suite 4200
Dallas, TX 75202

Phone: 214-653-6472
Fax: 214-653-6440
county.auditor@dallascounty.org



DCHHS
Dallas County Health and Human Services
Healthy People Healthy Communities
Health and Social Equity
Financial Administration



PHILIP HUANG, MD, MPH
Director/Health Authority

DATE: June 26, 2024

FROM: Dallas County Health and Human Services

SUBJECT: Corrective Action Plan for Controls over Compliance and Noncompliance Finding 2023-003 - HIV Emergency Relief Project RW Supplement and COVID-19 Minority Health Community Programs

Responsible Party – Ganesh Shivaramaiyer, Deputy Director of Finance and Operations

DCHHS has initiated the process of reporting sub-awardees in the FSRS system. The reporting for sub-awardees for FY 2023 is expected to be finalized by August 2024. Additionally, DCHHS has implemented a mechanism to collect FSRS data from sub-awardees and submit this information into the FSRS system.



DALLAS COUNTY
PAULINE MEDRANO
COUNTY TREASURER

June 27, 2024

**STATUS OF PRIOR YEAR FINDINGS (AS PREPARED BY COUNTY
MANAGEMENT)**

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Finding 2022-01: Significant Deficiency in Internal Controls– Bank Reconciliation

Recommendations – Individual bank reconciliations should include all closing entries which may impact the allocation of cash and investments. Further, cash and investments should be reconciled to the fund level presentation in the ACFR to ensure the proper allocation among funds.

Status—Corrected.

A handwritten signature in cursive script that reads "Pauline Medrano".

Pauline Medrano
County Treasurer



Dallas County

Commissioner Court Administration

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

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)

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.

Status—Corrected.

Regards,

A handwritten signature in black ink, appearing to read "CR", is written over the signature line.

Charles Reed | Assistant County Administrator

Commissioner Court Administration



**DALLAS COUNTY
TIMOTHY J HICKS, CPA
COUNTY AUDITOR**

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

Finding 2022-003: Special Tests – Required Certifications and HUD Approvals and Environmental Reviews Corrective Actions

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

Status—Corrected.

Finding 2022-004: Special Test – Reporting

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

Status—Corrected.



**DALLAS COUNTY
TIMOTHY J HICKS, CPA
COUNTY AUDITOR**

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

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)

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.

Status—Corrected.

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Suite 4200
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