

TARRANT COUNTY, TEXAS

SINGLE AUDIT REPORTS

SEPTEMBER 30, 2008

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**WEAVER
AND
TIDWELL**

L.L.P.

CERTIFIED PUBLIC
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AND CONSULTANTS

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

Honorable County Judge and Commissioners
Tarrant County, Texas

We have audited the financial statements of Tarrant County (the County) as of and for the year ended September 30, 2008, and have issued our report thereon dated March 16, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with U.S. generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control that might be significant deficiencies or material weaknesses.

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Tarrant County, Texas

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2008-01.

We also noted certain other matters that we reported to management of the County in a separate letter dated March 16, 2009.

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

This report is intended solely for the information and use of the County Judge and Commissioners, management and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Fort Worth, Texas
March 16, 2009



**WEAVER
AND
TIDWELL**

L.L.P.

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ACCOUNTANTS
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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Honorable County Judge and Commissioners
Tarrant County, Texas

Compliance

We have audited the compliance of Tarrant County (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* and *State of Texas Uniform Grant Management Standards (UGMS)* that are applicable to each of its major federal and state programs for the year ended September 30, 2008. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations and UGMS*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended September 30, 2008. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and UGMS and which is described in the accompanying schedule of findings and questioned costs as item 2008-01.

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Tarrant County, Texas

Internal Control Over Compliance

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

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

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

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

Schedule of Expenditures of Federal and State Awards

We have audited the basic financial statements of the County as of and for the year ended September 30, 2008, and have issued our report thereon dated March 16, 2009. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by OMB Circular A-133 and UGMS and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures

Honorable County Judge and Commissioners
Tarrant County, Texas

applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

This report is intended solely for the information and use of the County Judge and Commissioners, management and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Fort Worth, Texas
March 16, 2009

TARRANT COUNTY, TEXAS

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

An unqualified opinion was issued on the financial statements.

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiencies identified that are not considered to be material weakness(es)? Yes None Reported
- Noncompliance material to financial statements noted? Yes No

Federal and State Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiencies identified that are not considered to be material weakness(es) Yes None Reported

An unqualified opinion was issued on compliance for major programs.

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

Identification of major programs:

Federal Programs

Section 8 Housing Choice Vouchers, CFDA 14.871
Special Supplemental Nutrition Program for Women, Infants & Children CFDA 10.557
Community Development Block Grants CFDA 14.218
Supportive Housing Program CFDA 14.235
Centers for Disease Control & Prevention – Investigations & Technical Assistance CFDA 93.283

TARRANT COUNTY, TEXAS

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008**

State Programs

TB/PC – Tuberculosis Control
Auto Theft Task Force

Dollar threshold used to distinguish between type A
and type B programs?

Federal Program \$1,400,746
State Program \$500,000

Auditee qualified as low-risk auditee?

X Yes No

SECTION II – FINANCIAL STATEMENT FINDINGS

The audit disclosed a finding required to be reported in accordance with Government Auditing Standards, which is disclosed in Section III as item 2008-01.

SECTION III – FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

Reference No. Program

2008-01 Department of Housing and Urban Development (HUD) – Supportive Housing Program

Criteria: OMB 2506-0145 requires the Annual Progress Reports to be submitted to HUD 90 days after the end of each operating year.

Condition: Supportive Housing Office (SHP) is not submitting the Annual Progress Reports (APR) within 90 day as prescribed by the HUD.

Effect: The grant funding could potentially be impaired.

Cause: The SHP office cannot prepare and submit the APR until all the information has been obtained from each Project Sponsor. The Project Sponsors had been given 90 days after grant year to turn in their information to SHP, which does not allow the SHP office sufficient time to prepare the APR and submit it to HUD.

Recommendation: The County should make changes to the current procedures in order to allow sufficient time for the SHP office to prepare and submit the APR timely.



TARRANT COUNTY

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Corrective Action Plan Findings and Questioned Costs For the Year Ended September 30, 2008

Reference No. 2008-01 – Department of Housing and Urban Development – Supportive Housing Program

Criteria: OMB 2506-0145 requires the Annual Progress Reports to be submitted to HUD 90 days after the end of each operating year.

Condition: Supportive Housing Office (SHP) is not submitting the Annual Progress Reports (APR) within 90 days as prescribed by HUD.

Effect: The grant funding could potentially be impaired.

Cause: The SHP office cannot prepare and submit the APR until all the information has been obtained from each Project Sponsor. The Project Sponsors had been given 90 days after the grant year to turn in their information to SHP, which does not allow the SHP office sufficient time to prepare the APR and submit it to HUD.

Recommendation: The County should make changes to the current procedures in order to allow sufficient time for the SHP office to prepare and submit the APR timely.

Response: Changes to County procedure for processing the SHP Annual Progress Reports (APRs) were implemented on January 1, 2009. The County has introduced a tracking form for the Program Coordinator to use to ensure timely submission of the APRs. The County has also changed all project sponsor contracts to require project sponsors to turn in their information for the APR no later than 60 days after the grant year. This allows the County sufficient time to prepare the APR and submit it to HUD before the 90 day HUD deadline.



S. Renee Tidwell, CPA
County Auditor

TARRANT COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

SECTION V – PRIOR YEAR AUDIT FINDINGS

Reference No. Program

2007-01 Commission on Environmental Quality – Aircheck Texas Repair & Replacement Program

Criteria: Article 2.3 of the Texas Commission on Environmental Quality (TCEQ) grant agreement requires not more than 20% of annual expenditures be used to pay for administrative costs.

Condition: A subrecipient of the County calculated the 20% allowance for administrative costs in a different manner than that prescribed by the TCEQ.

Recommendation: The County should ensure that its subrecipients clarify with the TCEQ the specific requirements of the grant agreement in instances of ambiguity or uncertainty in order to maintain compliance with all requirements.

Current Status: After TCEQ confirmed that the 20% applies only to repair and replacement expenditures on April 15, 2008, the subrecipient refunded the excess administrative charges to TCEQ.

Tarrant County, Texas
 Schedule of Expenditures of Federal and State Awards
 For the Year Ended September 30, 2008

<u>Federal or State Grantor/ Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant/Contract Number</u>	<u>Award Amount</u>	<u>Federal/State Expenditures</u>	<u>Federal Amounts Passed-Through to Subrecipients</u>
U.S. DEPARTMENT OF AGRICULTURE					
Direct:					
National School Lunch Program	10.555	75L3024	N/A	\$ 173,719	\$ -
Indirect:					
Texas Department of State Health Services:					
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	2007-020861-001	N/A	150,559	-
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	2008-024635-001	N/A	7,041,770	-
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	2009-030093-001	N/A	863	-
Total U.S. Department of Agriculture				7,366,911	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Direct:					
Community Development Block Grant/Entitlement Grant - 29th Year	14.218	B03-UC-48-0001	4,250,000	(530)	-
Community Development Block Grant/Entitlement Grant - 30th Year	14.218	B04-UC-48-0001	4,192,000	117,358	-
Community Development Block Grant/Entitlement Grant - 31st Year	14.218	B05-UC-48-0001	3,977,206	598,980	-
Community Development Block Grant/Entitlement Grant - 32nd Year	14.218	B06-UC-48-0001	3,594,649	1,159,059	-
Community Development Block Grant/Entitlement Grant - 33rd Year	14.218	B07-UC-48-0001	3,591,690	1,699,911	33,615
Community Development Block Grant/Entitlement Grant - 34th Year	14.218	B08-UC-48-0001	3,481,888	70,327	10,820
Emergency Shelter Grants Program (FY06)	14.231	S-06-UC-48-0001	138,639	16,964	15,704
Emergency Shelter Grants Program (FY07)	14.231	S-07-UC-48-0001	123,832	64,822	63,407
Emergency Shelter Grants Program (FY08)	14.231	S-08-UC-48-0001	123,639	26,655	23,013
Supportive Housing Program - 11th Year	14.235	TX01-B-501003	165,602	(5,645)	(5,645)
Supportive Housing Program - 11th Year	14.235	TX01-B-501013	322,293	(1,042)	(1,042)
Supportive Housing Program - 11th Year	14.235	TX01-B-501014	105,525	24,848	23,879
Supportive Housing Program - 11th Year	14.235	TX01-B-501016	9,958	427	-
Supportive Housing Program - 12th Year	14.235	TX01-B-601002	120,090	79,785	74,067
Supportive Housing Program - 12th Year	14.235	TX01-B-601003	85,617	85,617	81,948
Supportive Housing Program - 12th Year	14.235	TX01-B-601004	165,601	123,607	115,722
Supportive Housing Program - 12th Year	14.235	TX01-B-601007	93,536	73,234	69,251
Supportive Housing Program - 12th Year	14.235	TX01-B-601008	1,067,602	387,073	306,637
Supportive Housing Program - 12th Year	14.235	TX01-B-601009	102,942	102,942	98,040
Supportive Housing Program - 12th Year	14.235	TX01-B-601011	322,293	317,938	304,121
Supportive Housing Program - 12th Year	14.235	TX01-B-601013	108,491	68,777	64,786
Supportive Housing Program - 12th Year	14.235	TX01-B-601017	129,686	129,686	124,129
Supportive Housing Program - 12th Year	14.235	TX01-B-601019	113,793	112,812	108,917
Supportive Housing Program - 12th Year	14.235	TX01-B-601020	31,090	16,633	16,440
Supportive Housing Program - 12th Year	14.235	TX01-B-601023	24,237	23,486	22,447
Supportive Housing Program - 12th Year	14.235	TX01-B-601024	248,729	117,094	109,024
Supportive Housing Program - 12th Year	14.235	TX01-B-601025	59,275	32,130	30,124
Supportive Housing Program - 12th Year	14.235	TX01-B-601026	121,252	61,936	59,554
Supportive Housing Program - 12th Year	14.235	TX01-B-601027	194,624	85,823	85,516
Supportive Housing Program - 12th Year	14.235	TX01-B-601029	25,515	20,646	19,649
Supportive Housing Program - 13th Year	14.235	TX01-B-701005	120,090	13,243	12,685
Supportive Housing Program - 13th Year	14.235	TX01-B-701006	165,601	12,008	12,008
Supportive Housing Program - 13th Year	14.235	TX01-B-701011	24,237	6,818	6,818
Supportive Housing Program - 13th Year	14.235	TX01-B-701012	322,293	27,183	27,183
Supportive Housing Program - 13th Year	14.235	TX01-B-701014	1,067,602	601,826	449,330
Supportive Housing Program - 13th Year	14.235	TX01-B-701019	116,717	8,299	8,299
Supportive Housing Program - 13th Year	14.235	TX01-B-701025	223,856	112,039	107,844
Supportive Housing Program - 13th Year	14.235	TX01-B-701028	175,162	75,050	71,457
Supportive Housing Program - 13th Year	14.235	TX01-B-701030	22,963	3,202	2,864
Supportive Housing Program - 13th Year	14.235	TX01-B-701031	53,347	29,069	27,783
Supportive Housing Program - 13th Year	14.235	TX01-B-701032	27,981	14,297	14,297
Supportive Housing Program - 13th Year	14.235	TX01-B-701033	108,889	50,704	48,907
Home Investment Partnerships Program - 12th Year	14.239	M03-UC-48-0200	1,414,783	260,438	-
Home Investment Partnerships Program - 13th Year	14.239	M04-UC-48-0200	1,614,378	236,695	-
Home Investment Partnerships Program - 14th Year	14.239	M05-UC-48-0200	1,415,533	542,273	(5,934)
Home Investment Partnerships Program - 15th Year	14.239	M06-UC-48-0200	1,261,995	573,730	-
Housing Opportunities for Persons with AIDS	14.241	TX H050017	916,010	319,233	304,041

Tarrant County, Texas
 Schedule of Expenditures of Federal and State Awards
 For the Year Ended September 30, 2008

<u>Federal or State Grantor/ Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant/Contract Number</u>	<u>Award Amount</u>	<u>Federal/State Expenditures</u>	<u>Federal Amounts Passed-Through to Subrecipients</u>
Section 8 - Administrative Reserve	14.871	N/A	N/A	369	-
Section 8 - Housing Choice Vouchers - Administration (CY06)	14.871	TX21V431000082	1,155,694	37	-
Section 8 - Housing Choice Vouchers - Administration (CY07)	14.871	TX21V431000082	1,160,215	302,971	-
Section 8 - Housing Choice Vouchers - Administration (CY08)	14.871	TX21V431000082	1,292,387	886,556	-
Section 8 - Housing Choice Vouchers(FY04)	14.871	TX21V431004001	13,382,496	77	-
Section 8 - Housing Choice Vouchers(FY05)	14.871	TX21V431000082	13,992,444	512	-
Section 8 - Housing Choice Vouchers(CY06)	14.871	TX21V431000082	13,933,679	152,554	-
Section 8 - Housing Choice Vouchers(CY07)	14.871	TX21V431000082	13,715,189	3,170,325	-
Section 8 - Housing Choice Vouchers(CY08)	14.871	TX21V431000082	11,375,263	10,930,273	-
Section 8 - Portability	14.871	TX21V431000082	N/A	650,778	-
Public Housing Family Self Sufficiency (CY07)	14.877	TX431FSH002	42,996	10,749	-
Public Housing Family Self Sufficiency (Homeownership Coordinator FY2005)	14.877	TX431VOHF01	63,000	2,605	-
Public Housing Family Self Sufficiency (Homeownership Coordinator FY2006)	14.877	TX431FSF001	63,000	3,435	-
Public Housing Family Self Sufficiency (Homeownership Coordinator FY2007)	14.877	TX431FSF002	63,630	24,249	-
Katrina Disaster Housing Assistance Payments	14.871	TX431	N/A	7,086	-
Disaster Voucher Program	14.871	TX431DH0001	192,520	275,011	-
Indirect:					
Texas Department of State Health Services:					
Housing Opportunities for Persons with AIDS	14.241	2007-022146-001	119,202	45,456	45,456
Housing Opportunities for Persons with AIDS	14.241	2008-025450-001	156,733	101,992	101,992
Total U.S. Department of Housing and Urban Development				25,062,497	3,089,151
U.S. DEPARTMENT OF INTERIOR					
Indirect:					
Texas Historical Commission:					
Historic Preservation Fund Grants-In-Aid (Education Workshops for Commission)	15.904	TX-07-029	2,000	2,232	-
Historic Preservation Fund Grants-In-Aid (Education Workshops for Commission)	15.904	TX-08-030	2,235	4,853	-
Total U.S. Department of Interior				7,084	-
U.S. DEPARTMENT OF JUSTICE					
Direct:					
Equitable Sharing Program (Asset Forfeiture Funds)-Sheriff	16.000	N/A	N/A	88,047	-
Equitable Sharing Program (Asset Forfeiture Funds)-ATTF	16.000	N/A	N/A	1,277	-
National Institute of Justice Research, Evaluation and Development Project Grants-DNA	16.560	2005-DN-BX-K126	168,700	44,198	-
State Criminal Alien Assistance Program (S.C.A.A.P.)	16.606	2006-AP-BX-0623	403,123	1,192,539	-
Forensic DNA Capacity Enhancement Program	16.741	2006-DN-BX-K127	316,681	97,755	-
Criminal & Juvenile Justice And Mental Health Collaboration Program (BSFTP)	16.745	2007-MO-BX-0009	199,946	82,542	-
Indirect:					
Texas Criminal Justice Division:					
Juvenile Accountability Block Grants -Coordinated Enforcement Plan	16.523	JB-06-J20-13287-09	141,042	122,466	-
Juvenile Accountability Block Grants -Coordinated Enforcement Plan	16.523	JB-07-XXX-13287-10	141,187	60,528	-
Crime Victim Assistance	16.575	VA-07-V30-13739-09	27,111	9,932	-
Crime Victim Assistance	16.575	VA-08-V30-13739-10	27,111	15,688	-
Crime Victim Assistance (VOCA - Protective Order Unit)	16.575	VA-07-V30-13737-09	42,625	24,900	-
Crime Victim Assistance (VOCA - Protective Order Unit)	16.575	VA-08-V30-13737-10	42,625	28,810	-
Drug Court Discretionary Grant Program (DIRECT Court)	16.585	DJ-06-A10-16036-06	232,168	18	-
Violence Against Women Formula Grants (Domestic Violence - Pretrial Diversion)	16.588	WF-07-V30-15136-09	250,000	238,310	60,914
Violence Against Women Formula Grants (Domestic Violence - Pretrial Diversion)	16.588	WF-08-V30-15136-10	250,000	23,295	-
Edward Byrne Memorial Justice Assistance Grant (TC Organized Crim Unit-JAG)	16.738	DA-05-A10-18732-01	1,000,000	(520,663)	-
Edward Byrne Memorial Justice Assistance Grant (Family Drug Court-JAG)	16.738	DC-08-A10-20871-01	49,306	46,246	37,907
Edward Byrne Memorial Justice Assistance Grant (Mental Health Diversion Court)	16.738	DJ-06-A10-18289-01	161,491	(3,437)	-

Tarrant County, Texas
 Schedule of Expenditures of Federal and State Awards
 For the Year Ended September 30, 2008

<u>Federal or State Grantor/ Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant/Contract Number</u>	<u>Award Amount</u>	<u>Federal/State Expenditures</u>	<u>Federal Amounts Passed-Through to Subrecipients</u>
Paul Coverdell Forensic Sciences Improvement Grant Program (Backlog Reduction)	16.742	DN-07-A10-18764-02	45,917	38,093	-
City of Dallas, Texas Police Department:					
Missing Children's Assistance - (Internet Crimes Against Children Task Force)	16.543	N/A	10,000	7,620	-
City of Fort Worth, Texas:					
Edward Byrne Memorial Justice Assistance Grant (Adult Drug Court)	16.738	31552	85,126	28,085	-
Edward Byrne Memorial Justice Assistance Grant (Mental Health Liaison Program)	16.738	2006-F2025-TX-D	43,534	44,838	-
Edward Byrne Memorial Justice Assistance Grant (Mental Health Liaison Program)	16.738	2007-F2025-TX-DJ	78,119	78,119	-
North Texas Crime Commission:					
Anti-Gang Initiative	16.744	2006-MU-MU-0003	30,000	30,000	-
Total U.S. Department of Justice				1,779,207	98,821
U.S. DEPARTMENT OF TRANSPORTATION					
Indirect:					
Texas Department of Transportation					
Highway Planning & Construction - Courtesy Patrol Program	20.205	2007	1,031,510	78,448	-
Highway Planning & Construction - Courtesy Patrol Program	20.205	2008	1,069,402	823,396	-
Highway Planning & Construction - Courtesy Patrol Program	20.205	2009	1,069,402	82,538	-
Total U.S. Department of Transportation				984,382	-
U.S. FEDERAL EMERGENCY MANAGEMENT AGENCY					
Direct:					
Emergency Food and Shelter National Board Program (Phase XXVI)	97.024	XXVI	84,397	84,740	-
Indirect:					
Texas Department of Public Safety - Division of Emergency Management					
Disaster Grants - Public Assistance (Hurricane Katrina)	97.036	FEMA-3216	N/A	(15,057)	-
Disaster Grants - Public Assistance (Hurricanes Gustav & Ike)	97.036		N/A	39,095	-
Total U.S. Federal Emergency Management Agency				108,779	-
U.S. ELECTION COMMISSION					
Indirect:					
State of Texas Elections Division					
Help America Vote Act (General Title III HAVA Compliance)	90.401	N/A	7,360,292	100,387	-
Total U.S. Election Assistance Commission				100,387	-
U.S. DEPARTMENT OF HOMELAND SECURITY					
Indirect:					
Governor's Division of Emergency Management					
State Domestic Preparedness Equipment Support Program	97.004	2003 II 48439	1,104,517	(121,583)	-
State Domestic Preparedness Equipment Support Program	97.004	2004SHSP-48439	363,736	(4,007)	-
Urban Area Security Initiative	97.008	2005 HSGP-48439	767,355	118,104	-
State Homeland Security Program -SHSP	97.073	2005 HSGP-48439	188,000	2,426	-
State Homeland Security Program -SHSP/CCP	97.073	2005 HSGP-48439	44,795	2,570	-
Urban Area Security Initiative	97.008	2006-GE-T6-0068	425,904	414,599	-
Citizen Corps	97.053	2006-GE-T6-0068	30,027	10,230	-
Urban Area Security Initiative	97.008	2007-GE-T7-0024	215,640	40,679	-
Department of Housing and Urban Development					
Disaster Housing Assistance Grant	97.109	N/A	N/A	757,052	-
Total U.S. Department of Homeland Security				1,220,071	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Direct:					
Substance Abuse & Mental Health Services - Projects (SAMHSA)	93.243	5H79-TI16284-03	500,000	38,647	31,541
HIV Coordinated Services & Access to Research (Ryan White Part D)	93.153	1-H12HA08504-01-00	447,550	365,396	300,730
HIV Coordinated Services & Access to Research (Ryan White Part D)	93.153	1-H12HA08504-02-00	447,550	65,841	50,298
HIV Emergency Relief Project Grants (Ryan White - Part A)	93.914	1-H3MHA08460-01-00	204,310	177,561	70,193
HIV Emergency Relief Project Grants (Ryan White - Part A)	93.914	1-H3MHA08460-02-00	214,227	55,257	8,167
HIV Emergency Relief Project Grants (Ryan White I)	93.914	6-H89-HA-00047-12-01	3,238,983	1,341,356	911,573
HIV Emergency Relief Project Grants (Ryan White I)	93.914	6-H89-HA-00047-13-00	3,386,415	1,965,635	1,482,161
Grants to Provide Outpatient Early Intervention HIV Services (Ryan White III)	93.918	2-H76-HA-00123-16-01	816,741	248,677	161,671
Grants to Provide Outpatient Early Intervention HIV Services (Ryan White III)	93.918	2-H76-HA-00123-17-00	823,498	617,157	336,641

Tarrant County, Texas
 Schedule of Expenditures of Federal and State Awards
 For the Year Ended September 30, 2008

<u>Federal or State Grantor/ Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant/Contract Number</u>	<u>Award Amount</u>	<u>Federal/State Expenditures</u>	<u>Federal Amounts Passed-Through to Subrecipients</u>
Indirect:					
Texas Department of Aging & Disability Services					
Special Programs for the Aging - Title IV & II Discretionary Projects	93.048	539-6-13503A	57,857	73,002	-
Centers for Medicare and Medicaid Services	93.779	539-6-13503A	41,043	52,864	-
Tarrant County Mental Health Mental Retardation:					
Consolidated Knowledge Development and Application - Project Health First	93.230	N/A	47,767	5	-
Consolidated Knowledge Development and Application - Project Health First	93.230	E8797	47,767	37,156	-
National Association of County and City Health Officials					
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	2006	493,900	(1,464)	-
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	2007-082706	492,207	326,413	-
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	2008-063006	153,556	141,984	-
Medical Reserve Corps Small Grant Program	93.008	MRC-07098	10,000	9,298	-
Medical Reserve Corps Small Grant Program	93.008	MRC-08-0155	5,000	2,917	-
Texas Department of Family and Protective Services:					
Promoting Safe and Stable Families - CYD Project - FY08	93.556	23362177-FY08-AM02	380,250	341,327	241,885
Promoting Safe and Stable Families - CYD Project - FY09	93.556	23362177-FY09-AM03	375,000	16,938	11,136
Foster Care Title IV-E (Child Protective Services)	93.658	N/A	N/A	113,395	-
Foster Care Title IV-E (District Attorney)	93.658	N/A	N/A	217,081	-
Office of the Attorney General					
Grants to States for Access and Visitation Programs	93.597	07-C0204	45,800	42,050	-
Grants to States for Access and Visitation Programs	93.597	09-0003	45,800	4,195	-
Child Support Enforcement (Integrated Child Support System)	93.563	04-C0053	N/A	1,205,068	-
Texas Juvenile Probation Commission					
Foster Care Title IV-E (Juvenile Services)	93.658	TJPC-E-2005-220	N/A	169,921	-
Foster Care Title IV-E (Juvenile Services)	93.658	TJPC-E-2006-220	N/A	2,371,760	-
Texas Department of State Health Services:					
Project Grants for Tuberculosis Control Programs	93.116	2007-021981-001	361,271	(5,502)	-
Project Grants for Tuberculosis Control Programs	93.116	2008-025337-001	379,335	379,804	-
Immunization Grants	93.268	2007-021154-003A	310,246	(3,530)	-
Immunization Grants	93.268	2008-023771-001	669,391	442,870	-
Immunization Grants	93.268	2009-028462-001	669,391	117,183	-
Immunization Grants - Vaccine Commodities	93.268	2007-021154-003A	N/A	3,409,500	-
Public Health Emergency Preparedness Program	93.069	2008-022969-001A	345,513	179,516	-
National Bioterrorism Hospital Preparedness Program	93.889	2008-022969-001A	345,513	116,100	-
National Bioterrorism Hospital Preparedness Program	93.889	2008-028178-001	255,000	30,145	-
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	7560011706-2006-13	3,860,882	(21)	-
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	2008-022957-001	1,533,475	1,395,536	-
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	2008-028027-001	908,434	146,096	-
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	7560011706-2006-16	822,368	14,451	-
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	2008-023014-001	185,292	298,561	-
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	2008-028166-001	370,583	84,196	-
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	2008-027951-001	50,000	3,820	-
Refugee and Entrant Assistance-State Administered Programs	93.566	2007-021092-001	262,962	23	-
Refugee and Entrant Assistance-State Administered Programs	93.566	2008-023330-001	338,233	310,509	-
Refugee and Entrant Assistance-Discretionary Grants	93.576	2007-021092-001	5,900	5,900	-
Medical Assistance Program (Medicaid Administrative Claims)	93.778	7560011706-OE-01	N/A	43,471	-
HIV Care Formula Grants (Ryan White II - Administrative Grant)	93.917	2007-022165-001	213,000	114,423	-
HIV Care Formula Grants (Ryan White II - Administrative Grant)	93.917	2008-025750-001	216,000	100,025	-
HIV Care Formula Grants (Ryan White II)	93.917	2007-022166-001	1,273,412	640,777	476,245
HIV Care Formula Grants (Ryan White II)	93.917	2008-025685-001	1,358,861	724,069	577,375
State-Based Comprehensive Breast and Cervical Cancer Early Detection Program	93.919	7560011706B-2005-01	52,000	4,677	-
State-Based Comprehensive Breast and Cervical Cancer Early Detection Program	93.919	7560011706A-2006-01	62,400	89,702	-

Tarrant County, Texas
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<u>Federal or State Grantor/ Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant/Contract Number</u>	<u>Award Amount</u>	<u>Federal/State Expenditures</u>	<u>Federal Amounts Passed-Through to Subrecipients</u>
HIV Prevention Activities-Health Department Based (HIV Prevention)	93.940	2008-023777-001	841,749	775,731	-
HIV Prevention Activities-Health Department Based (STD/HIV Operations)	93.940	2007-021861-001	85,744	93,185	-
Preventive Health Services-STD Control Grants (STD/HIV Operations)	93.977	2007-021861-001	274,451	(38,558)	-
Preventive Health Services-STD Control Grants (STD/HIV Operations)	93.977	2008-025438-001	462,819	530,336	-
HIV/AIDS Surveillance	93.944	2007-021807-001	101,103	9,969	-
HIV/AIDS Surveillance	93.944	2008-025451-001	99,841	96,327	-
Preventive Health and Health Services Block Grant	93.991	2008-024504-001	330,418	68,199	-
Total U.S. Department of Health and Human Services				20,176,925	4,659,614
TOTAL FEDERAL FINANCIAL ASSISTANCE				56,806,244	7,847,586

Tarrant County, Texas
 Schedule of Expenditures of Federal and State Awards
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<u>Federal or State Grantor/ Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant/Contract Number</u>	<u>Award Amount</u>	<u>Federal/State Expenditures</u>	<u>Federal Amounts Passed-Through to Subrecipients</u>
STATE FINANCIAL ASSISTANCE:					
TEXAS DEPARTMENT OF STATE HEALTH SERVICES					
Direct:					
HIV/State Services	N/A	7560011706A-2007-02	295,198	(1,564)	(1,564)
HIV/State Services	N/A	2008-023791-001	581,800	590,959	506,725
HIV/State Services	N/A	2009-028101-001	656,225	31,568	31,244
TB/PC-Tuberculosis Control	N/A	7560011706C-2007-01	433,479	133	-
TB/PC-Tuberculosis Control	N/A	2008-023998-001	582,479	606,410	-
TB/PC-Tuberculosis Control	N/A	2009-028465-001	575,827	58,922	-
Immunization Grants	N/A	2009-028462-001	669,391	798,379	-
Preventive Health and Health Services Block Grant	N/A	2008-024504-001	330,418	220,857	-
Preventive Health and Health Services Block Grant	N/A	2009-028225-001	330,418	32,355	-
Milk & Dairy/ FFS	N/A	2007-021620-001	158,000	20,430	-
Milk & Dairy/ FFS	N/A	2008-023124-001	230,000	91,823	-
Indirect:					
Texas Health Institute					
Texas Mental Health Transformation Initiative	N/A	N/A	25,000	14,988	14,988
Total Texas Department of Health				2,465,259	551,393
TEXAS CRIMINAL JUSTICE DIVISION					
Breaking the Cycle of Violence Program	N/A	SF-08-J20-17672-03	47,710	43,570	-
Family Drug Court Program	N/A	DC-08-A10-19697-01	694	694	-
DIRECT Court Program	N/A	SF-08-A10-16036-07	232,068	181,881	-
Mental Health Diversion Court Program	N/A	SF-08-XXX-18289-02	155,081	141,085	-
Total Texas Criminal Justice Division				367,230	-
TEXAS DEPARTMENT OF TRANSPORTATION					
Auto Theft Task Force	N/A	SA-T01-10065-07	889,135	77	-
Auto Theft Task Force	N/A	SA-T01-10065-08	993,728	985,284	-
Auto Theft Task Force	N/A	SA-T01-10065-09	993,728	59,562	-
Highway Planning & Construction - Courtesy Patrol Program	N/A	2007	257,877	19,612	-
Highway Planning & Construction - Courtesy Patrol Program	N/A	2008	267,350	205,849	-
Highway Planning & Construction - Courtesy Patrol Program	N/A	2009	267,350	20,634	-
Total Department of Transportation				1,291,019	-
TEXAS COMMISSION ON ENVIRONMENTAL QUALITY					
AirCheck Texas Repair and Replacement Program	N/A	582-9-90416-18	N/A	6,307,105	6,307,105
Total Texas Commission on Environmental Quality				6,307,105	6,307,105
TEXAS JUVENILE PROBATION COMMISSION					
Diversionsary Placement	N/A	TJPC-H-2008-220	880,889	704,728	-
Total Texas Juvenile Probation Commission				704,728	-
TEXAS HEALTH AND HUMAN SERVICES COMMISSION					
Texas Nurse-Family Partnership	N/A	529-08-0110-00007	860,720	15,280	-
Total Texas Health and Human Services Commission				15,280	-
OFFICE OF THE ATTORNEY GENERAL					
Bilingual Victims Assistance Coordinator	N/A	803387	50,000	46,000	-
Bilingual Victims Assistance Coordinator	N/A	803387	50,000	4,301	-
V.I.N.E.-Victim Identification and Notification Everyday	N/A	2008 SAVNS	81,500	81,500	-
Total Office of the Attorney General				131,801	-

Tarrant County, Texas
 Schedule of Expenditures of Federal and State Awards
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<u>Federal or State Grantor/ Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant/Contract Number</u>	<u>Award Amount</u>	<u>Federal/State Expenditures</u>	<u>Federal Amounts Passed-Through to Subrecipients</u>
TEXAS TASK FORCE ON INDIGENT DEFENSE					
Indigent Defense Formula Grant	N/A	212-08-220	766,898	<u>1,508,845</u>	<u>-</u>
Total Texas Task Force on Indigent Defense				<u>1,508,845</u>	<u>-</u>
TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES					
Promoting Safe and Stable Families - CYD Project - FY08	N/A	23362177-FY08-AM02	126,750	96,608	80,588
Promoting Safe and Stable Families - CYD Project - FY09	N/A	23362177-FY09-AM03	125,000	<u>5,646</u>	<u>3,712</u>
Total Texas Department of Family and Protective Services				<u>102,254</u>	<u>84,300</u>
TOTAL STATE FINANCIAL ASSISTANCE				<u>12,893,522</u>	<u>6,942,799</u>
TOTAL FEDERAL AND STATE FINANCIAL ASSISTANCE				<u>\$ 69,699,766</u>	<u>\$ 14,790,385</u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The schedule of expenditures of federal and state awards was prepared on the modified accrual basis of accounting. Amounts reported as expenditures in the accompanying schedule of expenditures of federal and state awards may not agree with the amounts reported in the related federal and state financial reports filed with the grantor agencies because of accruals which would be included in the next report filed with the agency.

2. COMMODITIES

The County receives assistance in the form of vaccines from the Department of Health under Program CFDA 93.268. The amount expended from those vaccines during the year ended September 30, 2008 was \$3,409,500 and is included in the Schedule of Expenditures of Federal and State Awards.