

TARRANT COUNTY, TEXAS

SINGLE AUDIT REPORTS

SEPTEMBER 30, 2007

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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, 2007, and have issued our report thereon dated March 19, 2008. 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 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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HOUSTON

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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 2007-01.

We also noted certain other matters that we reported to management of the County in a separate letter dated March 19, 2008.

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 19, 2008



**WEAVER
AND
TIDWELL**

L.L.P.

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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, 2007. 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, 2007. 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 2007-01.

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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, 2007, and have issued our report thereon dated March 19, 2008. 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 applied in the audit of the basic financial statements and, in our opinion, is fairly

Honorable County Judge and Commissioners
Tarrant County, Texas

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 19, 2008

TARRANT COUNTY, TEXAS

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2007**

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

Housing Choice Vouchers, CFDA 14.871
Edward Byrne Memorial Justice Assistance Grant, CFDA 16.738
HIV Emergency Relief Project Grants (Ryan White I), CFDA 93.914
HIV Care Formula Grants (Ryan White II), CFDA 93.917

TARRANT COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

State Programs

HIV/State Services
Preventive Health and Health Services Block Grant
AirCheck Texas Repair and Replacement Program

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

Federal Program \$1,252,545
State Program \$ 300,000

Auditee qualified as low-risk auditee? X Yes No

SECTION II – FINANCIAL STATEMENT FINDINGS

The audit disclosed no findings required to be reported in accordance with Government Auditing Standards.

SECTION III – FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

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.

Effect: The TCEQ has questioned the amount of administrative costs charged to the grant.

Cause: The subrecipient interpreted Article 2.3 to state that the annual expenditures used in the administrative cost allowance calculation are inclusive of administrative costs; the TCEQ has stated that the annual expenditures in this calculation exclude administrative costs.

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.



TARRANT COUNTY

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Corrective Action Plan Findings and Questioned Costs For the Year Ended September 30, 2007

Reference Number 2007-01 – Commission on Environmental Quality – AirCheck Texas

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.

Effect: The TCEQ has questioned the amount of administrative costs charged to the grant.

Cause: The subrecipient interpreted Article 2.3 to state that the annual expenditures used in the administrative cost allowance calculation are inclusive of administrative costs; the TCEQ has stated that the annual expenditures in this calculation exclude administrative costs.

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.

Response: On April 15, 2008, the TCEQ sent a letter to the subrecipient confirming that the 20% applies only to repair and replacement expenditures, not funds spent for administrative purposes. The subrecipient has previously identified funds for a reserve contingency, should TCEQ require they refund excess administrative charges. The County will continue to ensure that the subrecipient maintains compliance with all requirements of the grant agreement.


S. Renee Tidwell, CPA
County Auditor

TARRANT COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

SECTION V – PRIOR YEAR AUDIT FINDINGS

Reference No. Program

2006-01 Department of State Health Services – HIV/State Services

Criteria: A signed copy of a Confidentiality Agreement, Diagnosis letter, Proof of Income, Proof of Residency, Bill of Rights, Acknowledgement of Receipt of Grievance Rights, Referral Letter, Authorization for Release of Confidential Information and ARIES consent form must be easily accessible in each client file, as mandated by the Texas Department of State Health Services' HIV and STD Program Operating Procedures and Standards. The County's client files were missing required documentation.

Recommendation: The County's HIV administrative agency should inform all subcontractors of the required documentation that should be maintained in their client files.

Current Status: The recommendation was adopted in March 2007. No similar findings were noted in the 2007 audit.

Tarrant County, Texas
 Schedule of Expenditures of Federal and State Awards
 For the Year Ended September 30, 2007

<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	175,190	0
Indirect:					
Texas Department of State Health Services:					
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	7560011706C-2005-01	N/A	(2,391)	0
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	7560011706-2006-14	N/A	320,993	0
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	2007-020861-001	N/A	6,177,467	0
Total U.S. Department of Agriculture				6,671,259	0
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Direct:					
Community Development Block Grant - 29th Year	14.218	B03-UC-48-0001	4,250,000	(19,085)	0
Community Development Block Grant - 30th Year	14.218	B04-UC-48-0001	4,192,000	138,347	0
Community Development Block Grant - 31st Year	14.218	B05-UC-48-0001	3,977,206	568,202	0
Community Development Block Grant - 32nd Year	14.218	B06-UC-48-0001	3,594,649	2,717,015	20,000
Community Development Block Grant - 33rd Year	14.218	B07-UC-48-0001	3,591,690	110,609	7,525
Emergency Shelter Grants Program (FY04)	14.231	S-04-UC-48-0001	141,014	(1,505)	0
Emergency Shelter Grants Program (FY05)	14.231	S-05-UC-48-0001	138,982	3,361	1,250
Emergency Shelter Grants Program (FY06)	14.231	S-06-UC-48-0001	138,639	111,029	99,548
Emergency Shelter Grants Program (FY07)	14.231	S-07-UC-48-0001	123,832	30,263	30,263
Supportive Housing Program - 5th Year	14.235	TX01-B-900003	550,527	29,160	26,186
Supportive Housing Program - 8th Year	14.235	TX01-B-200001	496,805	1	0
Supportive Housing Program - 8th Year	14.235	TX01-B-200004	256,851	16,342	16,417
Supportive Housing Program - 8th Year	14.235	TX01-B-200007	29,874	1,116	1,076
Supportive Housing Program - 10th Year	14.235	TX01-B-401012	136,800	3,208	3,055
Supportive Housing Program - 11th Year	14.235	TX01-B-501002	120,095	96,589	92,117
Supportive Housing Program - 11th Year	14.235	TX01-B-501003	165,602	123,494	116,785
Supportive Housing Program - 11th Year	14.235	TX01-B-501004	85,617	85,617	81,948
Supportive Housing Program - 11th Year	14.235	TX01-B-501006	93,536	87,180	83,171
Supportive Housing Program - 11th Year	14.235	TX01-B-501007	1,068,244	394,627	324,074
Supportive Housing Program - 11th Year	14.235	TX01-B-501008	102,951	102,932	98,030
Supportive Housing Program - 11th Year	14.235	TX01-B-501013	322,293	317,756	303,944
Supportive Housing Program - 11th Year	14.235	TX01-B-501014	105,525	84,465	80,709
Supportive Housing Program - 11th Year	14.235	TX01-B-501015	129,686	123,163	117,604
Supportive Housing Program - 11th Year	14.235	TX01-B-501016	9,958	9,531	9,531
Supportive Housing Program - 11th Year	14.235	TX01-B-501018	113,793	113,793	108,917
Supportive Housing Program - 11th Year	14.235	TX01-B-501019	134,726	81,986	77,998
Supportive Housing Program - 11th Year	14.235	TX01-B-501023	216,249	105,074	101,192
Supportive Housing Program - 11th Year	14.235	TX01-B-501024	28,350	23,606	22,643
Supportive Housing Program - 11th Year	14.235	TX01-B-501025	24,237	15,081	14,337
Supportive Housing Program - 11th Year	14.235	TX01-B-501026	276,367	154,201	148,010
Supportive Housing Program - 11th Year	14.235	TX01-B-501027	31,090	13,574	12,820
Supportive Housing Program - 11th Year	14.235	TX01-B-501029	65,862	33,573	32,291
Supportive Housing Program - 12th Year	14.235	TX01-B-601008	1,067,602	613,217	459,838
Supportive Housing Program - 12th Year	14.235	TX01-B-601020	31,090	14,457	13,320
Supportive Housing Program - 12th Year	14.235	TX01-B-601024	248,729	131,635	129,045
Supportive Housing Program - 12th Year	14.235	TX01-B-601025	59,275	27,145	26,611
Supportive Housing Program - 12th Year	14.235	TX01-B-601026	121,252	59,316	56,502
Supportive Housing Program - 12th Year	14.235	TX01-B-601027	194,624	86,477	78,444
Supportive Housing Program - 12th Year	14.235	TX01-B-601029	25,515	4,869	4,773
Home Investment Partnerships Program - 12th Year	14.239	M03-UC-48-0200	1,414,783	7,467	0
Home Investment Partnerships Program - 13th Year	14.239	M04-UC-48-0200	1,614,378	54,967	4,500
Home Investment Partnerships Program - 14th Year	14.239	M05-UC-48-0200	1,415,533	16,216	0
Housing Opportunities for Persons with AIDS	14.241	TX H050017	916,010	283,163	279,515
Fair Housing Initiatives	14.408	FH400GO3048	73,937	579	0

Tarrant County, Texas
Schedule of Expenditures of Federal and State Awards
For the Year Ended September 30, 2007

<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 - Housing Choice Vouchers - Administration (FY06)	14.871	TX21V431000082	280,524	(2,120)	0
Section 8 - Housing Choice Vouchers - Administration (CY06)	14.871	TX21V431000082	1,155,694	294,434	0
Section 8 - Housing Choice Vouchers - Administration (CY07)	14.871	TX21V431000082	1,160,215	879,671	0
Section 8 - Housing Choice Vouchers(FY05)	14.871	TX21V431000082	13,992,444	(2,615)	0
Section 8 - Housing Choice Vouchers(FY06)	14.871	TX21V431000082	3,422,185	1,182	0
Section 8 - Housing Choice Vouchers(CY06)	14.871	TX21V431000082	13,933,679	2,112,942	0
Section 8 - Housing Choice Vouchers(CY07)	14.871	TX21V431000082	13,715,189	9,281,546	0
Public Housing Family Self Sufficiency (CY06)	14.877	TX431FSH001	42,570	10,643	0
Public Housing Family Self Sufficiency (CY07)	14.877	TX431FSH002	42,996	32,247	0
Public Housing Family Self Sufficiency (Homeownership Coordinator FY2006)	14.877	TX431FSF001	63,000	30,289	0
Public Housing Family Self Sufficiency (Homeownership Coordinator FY2007)	14.877	TX431FSF002	63,630	30,289	0
Katrina Disaster Housing Assistance Payments	14.871	TX431	N/A	3,523	0
Disaster Voucher Program	14.871	TX431DH0001	192,520	517,860	0
Indirect:					
City of Arlington:					
Emergency Shelter Grants Program (2003)	14.231	N/A	3,600	2,438	0
Texas Department of State Health Services:					
Housing Opportunities for Persons with AIDS	14.241	7560011706-2007-05	143,044	81,267	81,186
Housing Opportunities for Persons with AIDS	14.241	2007-022146-001	119,202	73,746	73,746
Total U.S. Department of Housing and Urban Development				<u>20,321,155</u>	<u>3,238,921</u>
U.S. DEPARTMENT OF INTERIOR					
Indirect:					
Texas Historical Commission:					
Historic Preservation Fund Grants-In-Aid (Minority Scholarships)	15.904	TX-06-034	1,600	1,600	0
Total U.S. Department of Interior				<u>1,600</u>	<u>0</u>
U.S. DEPARTMENT OF JUSTICE					
Direct:					
Equitable Sharing Program (Asset Forfeiture Funds)	16.000	N/A	N/A	724,325	0
Equitable Sharing Program (Asset Forfeiture Funds)-ATTF	16.000	N/A	N/A	7,147	0
State Criminal Alien Assistance Program (S.C.A.A.P.)	16.606	2006-AP-BX-0623	403,123	626,238	0
Public Safety Partnership and Community Policing Grants (Methamphetamine)	16.710	2002-CK-WX-0402	221,730	31,822	0
Edward Byrne - FY2004 BJA Congressionally Mandated Awards (LIVESCAN)	16.580	2004-DD-BX-1243	640,840	456,931	0
Forensic DNA Capacity Enhancement Program	16.741	2006-DN-BX-K127	316,681	188,891	0
Indirect:					
Texas Criminal Justice Division:					
Juvenile Accountability Incentive Block Grants -Coordinated Enforcement Plan	16.523	JB-05-J20-13287-08	148,801	110,210	0
Juvenile Accountability Incentive Block Grants -Coordinated Enforcement Plan	16.523	JB-06-J20-13287-09	141,042	18,576	0
Crime Victim Assistance	16.575	VA-06-V30-13739-08	27,111	19,529	0
Crime Victim Assistance	16.575	VA-07-V30-13739-09	27,111	17,179	0
Crime Victim Assistance (VOCA - Protective Order Unit)	16.575	VA-06-V30-13737-08	42,625	20,004	0
Crime Victim Assistance (VOCA - Protective Order Unit)	16.575	VA-07-V30-13737-09	42,625	17,725	0
Drug Court Discretionary Grant Program (DIRECT Court)	16.585	DJ-06-A10-16036-06	232,168	166,807	0
Violence Against Women Formula Grants (Protective Order Unit)	16.588	WF-06-V30-13930-09	45,997	33,696	0
Violence Against Women Formula Grants (Domestic Violence - Pretrial Diversion)	16.588	WF-06-V30-15136-08	250,000	247,464	77,435
Edward Byrne Memorial Justice Assistance Grant (TC Organized Crim Unit-JAG)	16.738	DA-05-A10-18732-01	1,000,000	1,622,312	0
Edward Byrne Memorial Justice Assistance Grant (Mental Health Diverson Court)	16.738	DJ-06-A10-18289-01	161,491	122,635	0

Tarrant County, Texas
Schedule of Expenditures of Federal and State Awards
For the Year Ended September 30, 2007

<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-06-A10-18764-01	23,150	21,161	0
City of Fort Worth, Texas:					
Edward Byrne Memorial Justice Assistance Grant (Adult Drug Court)	16.738	31552	85,126	33,963	0
Edward Byrne Memorial Justice Assistance Grant (Adult Drug Court)	16.738	2006-F2025-TX-D	27,632	6,519	0
Edward Byrne Memorial Justice Assistance Grant (Mental Health Liason Program)	16.738	31552	48,148	(100)	0
Total U.S. Department of Justice				4,493,034	77,435
U.S. DEPARTMENT OF TRANSPORTATION					
Indirect:					
Texas Department of Transportation					
Highway Planning & Construction - Courtesy Patrol Program	20.205	2007	1,031,510	253,182	0
Highway Planning & Construction - Courtesy Patrol Program	20.205	2008	1,069,402	55,565	0
Total U.S. Department of Transportation				308,747	0
U.S. FEDERAL EMERGENCY MANAGEMENT AGENCY					
Direct:					
Emergency Food and Shelter National Board Program (Phase XXV)	97.024	XXV	85,000	85,912	0
Indirect:					
Texas Department of Public Safety - Division of Emergency Management					
Disaster Grants - Public Assistance (Wildfires-DR-1624)	97.036	FEMA-1624-DR-TX	65,437	54,786	52,679
Disaster Grants - Public Assistance (Hurricane Katrina)	97.036	FEMA-3216	N/A	15,057	0
Disaster Grants - Public Assistance (Severe Storms, Tornados & Flooding-DR 1709)	97.036	FEMA-1709	N/A	3,415	0
Total U.S. Federal Emergency Management Agency				159,170	52,679
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	1,484,160	0
Total U.S. Election Assistance Commission				1,484,160	0
U.S. DEPARTMENT OF HOMELAND SECURITY					
Indirect:					
Governor's Division of Emergency Management					
Urban Area Security Initiative (2004 HSGP)	97.008	2005 HSGP-48439	767,355	362,463	0
State Homeland Security Program -SHSP (2004 HSGP)	97.073	2005 HSGP-48439	188,000	185,860	0
State Homeland Security Program -SHSP/CCP (2004 HSGP)	97.073	2005 HSGP-48439	44,795	41,911	0
Total U.S. Department of Homeland Security				590,234	0
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Direct:					
Consolidated Knowledge Development and Application (S.A.M.H.S.A.)	93.243	5H79-T116284-03	500,000	551,558	483,810
Medical Reserve Corps Small Grants Program	93.008	5 - MRCSG030078-03-00	81,708	21	0
HIV Coordinated Services & Access to Research (Ryan White Part D)	93.153	1-H12HA08504-01-00	447,550	49,172	49,144
HIV Emergency Relief Project Grants (Ryan White - Part A)	93.914	1-H3MHA08460-01-00	204,310	9,910	9,471
HIV Emergency Relief Project Grants (Ryan White I)	93.914	2-H89-HA-00047-11-01	3,584,900	1,827,307	1,087,682
HIV Emergency Relief Project Grants (Ryan White I)	93.914	6-H89-HA-00047-12-01	3,238,983	1,882,620	1,341,415
Grants to Provide Outpatient Early Intervention HIV Services (Ryan White III)	93.918	5-H76-HA-00123-15-00	833,647	267,340	174,366
Grants to Provide Outpatient Early Intervention HIV Services (Ryan White III)	93.918	2-H76-HA-00123-16-01	816,741	596,118	333,204
Indirect:					
Texas Department of Aging & Disability Services					

Tarrant County, Texas
Schedule of Expenditures of Federal and State Awards
For the Year Ended September 30, 2007

<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>
Special Programs for the Aging - Title IV & III Discretionary Projects	93.048	539-6-13503A	57,857	19,873	0
Centers for Medicare and Medicaid Services	93.779	539-6-13503A	41,043	14,098	0
Tarrant County Mental Health Mental Retardation:					
Consolidated Knowledge Development and Application (S.A.M.H.S.A.)	93.230	E6279	47,767	129	0
Consolidated Knowledge Development and Application (S.A.M.H.S.A.)	93.230	N/A	47,767	47,762	0
National Association of County and City Health Officials					
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	2006	493,900	344,536	0
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	2007-082706	492,207	100,543	0
Medical Reserve Corps Small Grant Program	93.008	MRC-07098	10,000	952	0
Texas Department of Family and Protective Services:					
Promoting Safe and Stable Families - CYD Project - FY06	93.556	023355941 (FY06)	159,750	(590)	(590)
Promoting Safe and Stable Families - CYD Project - FY06	93.556	23362177	220,500	33,865	33,865
Promoting Safe and Stable Families - CYD Project - FY07	93.556	23362177 #AM01	375,000	354,221	257,873
Promoting Safe and Stable Families - CYD Project - FY08	93.556	23362177-FY08-AM02	380,250	20,401	14,089
Foster Care Title IV-E (Child Protective Services)	93.658	N/A	N/A	134,692	0
Foster Care Title IV-E (District Attorney)	93.658	N/A	N/A	217,670	0
Office of the Attorney General					
Grants to States for Access and Visitation Programs	93.597	07-C0204	45,582	45,097	0
Grants to States for Access and Visitation Programs	93.597	07-C0204	45,800	3,750	0
Child Support Enforcement (Integrated Child Support System)	93.563	04-C0053	N/A	1,161,761	0
Texas Juvenile Probation Commission					
Foster Care Title IV-E (Juvenile Services)	93.658	TJPC-E-2005-220	N/A	3,106,084	0
Texas Department of State Health Services:					
Project Grants for Tuberculosis Control Programs	93.116	7560011706-2007-01	366,773	(253)	0
Project Grants for Tuberculosis Control Programs	93.116	2007-021981-001	361,271	366,773	0
Immunization Grants	93.268	7560011706-2006-10	238,854	13,858	0
Immunization Grants	93.268	2007-021154-003A	310,246	471,653	0
Immunization Grants	93.268	2008-023771-001	669,391	97,220	0
Immunization Grants - Vaccine Commodities	93.268	2007-021154-003A	N/A	2,846,606	0
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	7560011706-2006-12B	475,000	165,139	0
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.889	7560011706-2006-12B	100,000	100,000	0
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	2008-022969-001	412,500	12,419	0
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	7560011706-2006-13	3,860,882	1,881,774	0
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	2008-022957-001	1,533,475	115,428	0
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	7560011706-2006-16	822,368	243,296	0
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	2008-023014-001	185,292	1,130	0
Refugee and Entrant Assistance-State Administered Programs	93.566	2007-021092-001	262,962	249,699	0
Refugee and Entrant Assistance-Discretionary Grants	93.576	2007-021092-001	2,000	2,000	0
Medical Assistance Program (Medicaid Administrative Claims)	93.778	7560011706-OE-01	N/A	27,883	0
HIV Care Formula Grants (Ryan White II - Administrative Grant)	93.917	7560011706-2007-07A	129,243	56,406	0
HIV Care Formula Grants (Ryan White II - Administrative Grant)	93.917	2007-022165-001	213,000	100,077	0
HIV Care Formula Grants (Ryan White II)	93.917	7560011706-2007-06	1,100,336	622,891	569,019
HIV Care Formula Grants (Ryan White II)	93.917	2007-022166-001	1,273,412	626,990	528,129
State-Based Comprehensive Breast and Cervical Cancer Early Detection Program	93.919	7560011706B-2005-01	52,000	41,614	0

Tarrant County, Texas
 Schedule of Expenditures of Federal and State Awards
 For the Year Ended September 30, 2007

<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	7560011706-2007-02	526,163	26,930	0
HIV Prevention Activities-Health Department Based (HIV Prevention)	93.940	2007-021948-001	350,775	353,445	0
HIV Prevention Activities-Health Department Based (HIV Prevention)	93.940	2008-023777-001	841,749	55,087	0
HIV Prevention Activities-Health Department Based (STD/HIV Operations)	93.940	7560011706-2007-03	128,616	69,955	0
Preventive Health Services-STD Control Grants (STD/HIV Operations)	93.977	7560011706-2007-03	231,579	20,031	0
HIV Prevention Activities-Health Department Based (STD/HIV Operations)	93.940	2007-021861-001	85,744	49,285	0
Preventive Health Services-STD Control Grants (STD/HIV Operations)	93.977	2007-021861-001	274,451	409,995	0
HIV/AIDS Surveillance	93.944	7560011706-2007-04	108,102	21,989	0
HIV/AIDS Surveillance	93.944	2007-021807-001	101,103	91,134	0
Preventive Health and Health Services Block Grant	93.991	2007-021154-001	75,736	75,736	0
Total U.S. Department of Health and Human Services				20,005,080	4,881,477
TOTAL FEDERAL FINANCIAL ASSISTANCE				54,034,439	8,250,512

Tarrant County, Texas
 Schedule of Expenditures of Federal and State Awards
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Federal or State Grantor/ Pass-Through Grantor Program Title	Federal CFDA Number	Grant/Contract Number	Award Amount	Federal/State Expenditures	Federal Amounts Passed-Through to Subrecipients
STATE FINANCIAL ASSISTANCE:					
TEXAS DEPARTMENT OF STATE HEALTH SERVICES					
Direct:					
HIV/State Services	N/A	7560011706-2006-09	499,535	25,476	25,476
HIV/State Services	N/A	7560011706A-2007-02	295,198	290,714	253,696
HIV/State Services	N/A	2007-022167-001	238,743	235,633	214,994
HIV/State Services	N/A	2008-023791-001	581,800	58,350	55,772
TB/PC-Tuberculosis Control	N/A	7560011706-2005-11	351,031	414	0
TB/PC-Tuberculosis Control	N/A	7560011706-2006-11	333,479	(4,771)	0
TB/PC-Tuberculosis Control	N/A	7560011706C-2007-01	433,479	442,325	0
TB/PC-Tuberculosis Control	N/A	2008-023998-001	582,479	54,652	0
Immunization Grants	N/A	2007-021154-003A	359,145	671,521	0
Preventive Health and Health Services Block Grant	N/A	7560011706-2004-17	265,485	5	0
Preventive Health and Health Services Block Grant	N/A	7560011706-A-2007-01	254,682	217,650	0
Preventive Health and Health Services Block Grant	N/A	2008-024504-001	330,418	27,043	0
Milk & Dairy/ FFS	N/A	7560011706A-2006-02	134,000	6,528	0
Milk & Dairy/ FFS	N/A	2007-021620-001	158,000	137,176	0
Indirect:					
Texas Health Institute					
Texas Mental Health Transformation Initiative	N/A	N/A	25,000	23,313	23,313
Total Texas Department of Health				<u>2,186,029</u>	<u>573,251</u>
TEXAS CRIMINAL JUSTICE DIVISION					
Breaking the Cycle of Violence Program	N/A	SF-07-J20-17672-02	63,613	54,006	0
Breaking the Cycle of Violence Program	N/A	SF-08-J20-17672-03	47,710	4,140	0
DIRECT Court Program	N/A	SF-08-A10-16036-07	232,068	9,294	0
Mental Health Diversion Court Program	N/A	SF-08-XXX-18289-02	155,081	4,732	0
Total Texas Criminal Justice Division				<u>72,172</u>	<u>0</u>
TEXAS ELECTIONS DEPARTMENT					
H.B. 556 - Constitutional Amendments Election Costs	N/A	N/A	353,200	353,200	0
Total Texas Elections Department				<u>353,200</u>	<u>0</u>
TEXAS DEPARTMENT OF TRANSPORTATION					
Auto Theft Task Force	N/A	SA-T01-10065-06	900,000	89,074	0
Auto Theft Task Force	N/A	SA-T01-10065-07	889,135	990,935	0
Auto Theft Task Force	N/A	SA-T01-10065-08	993,728	39,411	0
Highway Planning & Construction - Courtesy Patrol Program	N/A	2007	257,877	63,295	0
Highway Planning & Construction - Courtesy Patrol Program	N/A	2008	267,350	13,891	0
Total Department of Transportation				<u>1,196,606</u>	<u>0</u>
TEXAS COMMISSION ON ENVIRONMENTAL QUALITY					
AirCheck Texas Repair and Replacement Program	N/A	582-2-55082-03	N/A	1,223,908	1,223,908
Total Texas Commission on Environmental Quality				<u>1,223,908</u>	<u>1,223,908</u>
OFFICE OF THE ATTORNEY GENERAL					
Bilingual Victims Assistance Coordinator	N/A	06-02579.A	50,000	46,215	0
Bilingual Victims Assistance Coordinator	N/A	803387	50,000	4,000	0
V.I.N.E.-Victim Identification and Notification Everyday	N/A	06-04200A	48,428	48,428	0
V.I.N.E.-Victim Identification and Notification Everyday	N/A	07-01907	81,500	81,500	0

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>
Total Office of the Attorney General				180,143	0
TEXAS TASK FORCE ON INDIGENT DEFENSE					
Indigent Defense Formula Grant	N/A	212-06-220	834,315	477,172	0
Indigent Defense Formula Grant	N/A	212-07-220	764,956	764,956	0
Determining Indigence and the Cost Effectiveness of Financial Verification	N/A	N/A	4,500	722	0
Total Texas Task Force on Indigent Defense				1,242,850	0
TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES					
Promoting Safe and Stable Families - CYD Project - FY06	N/A	023355941 (FY06)	53,250	(197)	(197)
Promoting Safe and Stable Families - CYD Project - FY06	N/A	23362177	73,500	11,288	11,288
Promoting Safe and Stable Families - CYD Project - FY07	N/A	23362177 #AM01	125,000	118,074	85,958
Promoting Safe and Stable Families - CYD Project - FY08	N/A	23362177-FY08-AM02	126,750	6,800	4,696
Total Texas Department of Family and Protective Services				135,965	101,745
TOTAL STATE FINANCIAL ASSISTANCE				6,590,873	1,898,904
TOTAL FEDERAL AND STATE FINANCIAL ASSISTANCE				60,625,312	10,149,416

TARRANT COUNTY, TEXAS

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, 2007 was \$2,846,606 and is included in the Schedule of Expenditures of Federal and State Awards.