

TARRANT COUNTY, TEXAS

SINGLE AUDIT REPORTS

SEPTEMBER 30, 2006

C O N T E N T S

Page

Auditor – Prepared

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..... 1

Report on Compliance with Requirements Applicable to each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133..... 3

Schedule of Findings and Questioned Costs 5

Auditee – Prepared

Schedule of Expenditures of Federal and State Awards..... 10

Notes to Schedule of Expenditures of Federal and State Awards..... 14



**WEAVER
AND
TIDWELL**

L.L.P.

CERTIFIED PUBLIC
ACCOUNTANTS
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, 2006, and have issued our report thereon dated January 26, 2007. 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 in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We also noted certain other matters that we reported to management of the County in a separate letter dated January 26, 2007.

DALLAS

*Three Forest Plaza
12221 Merit Drive
Suite 1400
Dallas, Texas 75251-2280
972.490.1970
F 972.702.8321*

FORT WORTH

*1600 West Seventh Street
Suite 300
Fort Worth, Texas 76102-2506
817.332.7905
F 817.429.5936*

WWW.WEAVERANDTIDWELL.COM

AN INDEPENDENT MEMBER OF
BAKER TILLY
INTERNATIONAL

Honorable County Judge and Commissioners
Tarrant County, Texas

Page 2

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
January 26, 2007



**WEAVER
AND
TIDWELL**

L.L.P.

CERTIFIED PUBLIC
ACCOUNTANTS
AND CONSULTANTS

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, 2006. 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.

DALLAS

*Three Forest Plaza
12221 Merit Drive
Suite 1400
Dallas, Texas 75251-2280
972.490.1970
F 972.702.8321*

FORT WORTH

*1600 West Seventh Street
Suite 300
Fort Worth, Texas 76102-2506
817.332.7905
F 817.429.5936*

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, 2006. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and UGMS and which are described in the accompanying schedule of findings and questioned costs as item 2006-01.

Honorable County Judge and Commissioners
Tarrant County, Texas

Page 2

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 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 and to test and report on the internal control over compliance in accordance with OMB Circular A-133 and UGMS.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal or state program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

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, 2006 and have issued our report thereon dated January 26, 2007. Our audit was performed for the purpose of additional analysis as required by OMB Circular A-133 and UGMS and is not a required part of the basic financial statements. This schedule is the responsibility of the County's management. Such information has been subjected to the auditing procedures 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.

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
January 26, 2007

TARRANT COUNTY, TEXAS

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2006**

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
- Reportable condition(s) 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
- Reportable condition(s) 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) or Circular A-133? Yes No

Identification of major programs:

Federal Programs

Housing Choice Vouchers, CFDA 14.871
General HAVA Compliance, CFDA 90.401
Foster Care Title IV-E, 93.658

TARRANT COUNTY, TEXAS

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2006**

State Programs

HIV/State Services
Indigent Defense Formula Grant

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

Federal Program \$1,516,953
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

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.

Condition: The County's client files were missing required documentation.

Effect: The County may provide assistance to ineligible individuals and the agency may be at risk for potential lawsuits regarding the release of confidential information without the appropriate documentation.

Cause: The HIV administrative agency for the County did not inform the subcontractors that the required documentation must be maintained for each individual receiving program benefits.

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



TARRANT COUNTY

TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506
100 E. WEATHERFORD
FORT WORTH, TEXAS 76196-0103
817/884-1205
Fax 817/884-1104

S. RENEE TIDWELL, CPA
COUNTY AUDITOR
rtidwell@tarrantcounty.com

RONALD D. BERTEL, CPA
FIRST ASSISTANT COUNTY AUDITOR
rbertel@tarrantcounty.com

Corrective Action Plan Findings and Questioned Costs For the Year Ended September 30, 2006

Reference Number 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.

Condition: The County's client files were missing required documentation.

Effect: The County may provide assistance to ineligible individuals and the agency may be at risk for potential lawsuits regarding the release of confidential information without the appropriate documentation.


Cause: The HIV administrative agency for the County did not inform the subcontractors that the required documentation must be maintained for each individual receiving program benefits.

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

Response: Tarrant County Public Health's HIV Administrative Agency (AA) discovered in November 2006 that the guidance from the Texas Department of State Health Services (DSHS) regarding Client Chart Organization differed from the requirements being monitored by the AA at HIV subcontracting service provider agencies.

The AA began working on policies that would ensure full compliance with DSHS requirements, and on February 8, 2007 distributed to the Service Delivery Agencies Council (SDAC) a draft policy for Client Chart Organization and Content with the notice that the policy would be enforced beginning March 1, 2007. To ensure adequacy, the policies were submitted to SDAC members via e-mail on February 22, 2007 for a 30-day comment period, which expired on March 22, 2007. SDAC members were also given a reminder at their March 8, 2007 meeting that there were two weeks remaining to submit their comments.

The policies underwent minor revisions following the 30-day comment period and were re-distributed to agencies via e-mail on April 9, 2007. Subcontracting agencies were also notified at this time that graduated monitoring of client charts would begin immediately, with a scheduled percentage of chart completion set for each quarter throughout the fiscal year. At each audit, 100% of new clients after March 1, 2007 are to have fully-compliant chart documentation. Clients registered prior to March 1, 2007 must have all required documentation on the following schedule: 25% of charts complete by 5/31/2007; 50% of charts complete by 8/31/2007; 75% of charts complete by 11/30/2007; and 100% of all charts complete by 2/28/2008.



S. Renee Fidwell, CPA
County Auditor

TARRANT COUNTY, TEXAS

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2006**

SECTION V – PRIOR YEAR AUDIT FINDINGS

There were no findings or questioned costs required to be reported in the prior year report.

Tarrant County, Texas
Schedule of Expenditures of Federal and State Awards
For the Year Ended September 30, 2006

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
U.S. DEPARTMENT OF AGRICULTURE					
Direct:					
National School Lunch Program	10.555	75L3024	N/A	\$177,606	\$0
Indirect:					
Texas Department of State Health Services:					
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	7560011706-2004-16	N/A	(799)	0
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	7560011706C-2005-01	N/A	374,441	0
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	7560011706-2006-14	N/A	5,686,887	0
Total U.S. Department of Agriculture				6,238,135	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	(14,725)	0
Community Development Block Grant - 30th Year	14.218	B04-UC-48-0001	4,192,000	1,793,612	0
Community Development Block Grant - 31st Year	14.218	B05-UC-48-0001	3,977,206	2,900,522	0
Community Development Block Grant - 32nd Year	14.218	B06-UC-48-0001	3,594,649	147,063	0
Emergency Shelter Grants Program (FY04)	14.231	S-04-UC-48-0001	141,014	11,464	1,102
Emergency Shelter Grants Program (FY05)	14.231	S-05-UC-48-0001	138,982	113,630	93,411
Emergency Shelter Grants Program (FY06)	14.231	S-06-UC-48-0001	138,639	13,370	13,370
Supportive Housing Program - 5th Year	14.235	TX01-B-900003	550,527	89,623	85,355
Supportive Housing Program - 7th Year	14.235	TX01-B-100001	360,287	156,539	148,435
Supportive Housing Program - 8th Year	14.235	TX01-B-200001	496,805	218,303	207,775
Supportive Housing Program - 8th Year	14.235	TX01-B-200004	256,851	91,369	86,164
Supportive Housing Program - 8th Year	14.235	TX01-B-200007	29,874	10,687	10,211
Supportive Housing Program - 8th Year	14.235	TX01-B-200008	41,016	11,136	10,764
Supportive Housing Program - 8th Year	14.235	TX01-B-200020	85,050	20,619	19,763
Supportive Housing Program - 9th Year	14.235	TX01-B-301005	227,588	112,138	108,917
Supportive Housing Program - 10th Year	14.235	TX01-B-401002	1,068,244	409,640	262,972
Supportive Housing Program - 10th Year	14.235	TX01-B-401003	102,951	102,951	98,049
Supportive Housing Program - 10th Year	14.235	TX01-B-401004	316,182	111,001	103,463
Supportive Housing Program - 10th Year	14.235	TX01-B-401005	93,536	91,748	87,824
Supportive Housing Program - 10th Year	14.235	TX01-B-401006	24,237	12,609	11,990
Supportive Housing Program - 10th Year	14.235	TX01-B-401007	216,249	110,406	105,348
Supportive Housing Program - 10th Year	14.235	TX01-B-401008	134,726	79,591	75,898
Supportive Housing Program - 10th Year	14.235	TX01-B-401009	322,293	316,196	302,251
Supportive Housing Program - 10th Year	14.235	TX01-B-401010	69,329	30,947	29,236
Supportive Housing Program - 10th Year	14.235	TX01-B-401012	136,800	123,916	118,423
Supportive Housing Program - 10th Year	14.235	TX01-B-401014	31,090	14,932	14,084
Supportive Housing Program - 10th Year	14.235	TX01-B-401020	27,136	16,589	15,353
Supportive Housing Program - 11th Year	14.235	TX01-B-501002	120,095	23,506	22,260
Supportive Housing Program - 11th Year	14.235	TX01-B-501003	165,602	22,187	21,011
Supportive Housing Program - 11th Year	14.235	TX01-B-501007	1,068,244	673,617	446,671
Supportive Housing Program - 11th Year	14.235	TX01-B-501019	134,726	52,740	50,955
Supportive Housing Program - 11th Year	14.235	TX01-B-501023	216,249	111,175	105,790
Supportive Housing Program - 11th Year	14.235	TX01-B-501024	28,350	4,744	4,492
Supportive Housing Program - 11th Year	14.235	TX01-B-501025	24,237	9,156	8,861
Supportive Housing Program - 11th Year	14.235	TX01-B-501026	276,367	118,775	113,121
Supportive Housing Program - 11th Year	14.235	TX01-B-501027	31,090	11,940	11,363
Supportive Housing Program - 11th Year	14.235	TX01-B-501029	65,862	32,289	30,747
Home Investment Partnerships Program - 11th Year	14.239	M02-UC-48-0200	1,216,000	607,439	607,439
Home Investment Partnerships Program - 12th Year	14.239	M03-UC-48-0200	1,414,783	366,356	343,590
Home Investment Partnerships Program - 13th Year	14.239	M04-UC-48-0200	1,614,378	315,037	5,000
Home Investment Partnerships Program - 14th Year	14.239	M05-UC-48-0200	1,415,533	120,886	0
Housing Opportunities for Persons with AIDS	14.241	TX H02-0004	813,346	113,102	100,001
Housing Opportunities for Persons with AIDS	14.241	TX H050017	916,010	158,538	154,256
Fair Housing Initiatives	14.408	FH400G03048	73,937	8,619	0
Section 8 - Administrative Reserve	14.871	N/A	N/A	1,045	0
Section 8 - Housing Choice Vouchers - Administration (FY04)	14.871	TX21V431004001	1,199,479	2,460	0
Section 8 - Housing Choice Vouchers - Administration (FY05)	14.871	TX21V431000082	1,143,136	596	0
Section 8 - Housing Choice Vouchers - Administration (FY06)	14.871	TX21V431000082	280,524	283,726	0
Section 8 - Housing Choice Vouchers - Administration (CY06)	14.871	TX21V431000082	1,155,694	855,618	0
Section 8 - Housing Choice Vouchers(FY05)	14.871	TX21V431000082	13,992,444	(67,456)	0
Section 8 - Housing Choice Vouchers(FY06)	14.871	TX21V431000082	3,422,185	2,061,712	0
Section 8 - Housing Choice Vouchers(CY06)	14.871	TX21V431000082	13,933,679	10,374,840	0
Public Housing Family Self Sufficiency (CY06)	14.877	TX431FSH001	42,570	31,927	0
Public Housing Family Self Sufficiency (Homeownership Coordinator FY2005)	14.877	TX431VOHF01	63,000	30,289	0
Public Housing Family Self Sufficiency (Homeownership Coordinator FY2006)	14.877	TX431FSF001	63,000	30,289	0
Katrina Disaster Housing Assistance Payments	14.871	TX431	N/A	174,681	0
Disaster Voucher Program	14.871	TX431DH0001	192,520	501,335	0
Indirect:					
City of Arlington:					
Emergency Shelter Grants Program (2003)	14.231	N/A	12,000	6,373	0
Emergency Shelter Grants Program (2003)	14.231	N/A	3,600	1,162	0
Texas Department of State Health Services:					
Housing Opportunities for Persons with AIDS	14.241	7560011706-2005-04	143,044	40,453	40,452
Housing Opportunities for Persons with AIDS	14.241	7560011706-2007-05	143,044	85,617	85,598
Total U.S. Department of Housing and Urban Development				24,260,649	4,161,765

<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 INTERIOR					
Indirect:					
Texas Historical Commission:					
Education Workshops for Commission	15.904	TX-05-042	3,000	490	0
Historic Preservation Fund Grants-In-Aid (Training)	15.904	TX-05-043	2,000	493	0
Educational Travel	15.904	TX-06-030	2,000	2,000	0
Total U.S. Department of Interior				2,983	0
U.S. DEPARTMENT OF JUSTICE					
Direct:					
Equitable Sharing Program (Asset Forfeiture Funds)	16.000	N/A	N/A	640,808	0
Mental Health Court Diversion Program	16.580	2003-DD-BX-0379	149,556	36,883	0
Local Law Enforcement Block Grant Program	16.592	2003-LB-BX-0785	17,077	12	0
Community Prosecution and Project Safe Neighborhoods (Gun Violence)	16.609	2002-GP-CX-0029	480,000	35,233	0
Public Safety Partnership and Community Policing Grants (Methamphetamine)	16.710	2002-CK-WX-0402	221,730	11,854	0
Edward Byrne - FY2004 BJA Congressionally Mandated Awards (LIVESCAN)	16.580	2004-DD-BX-1243	640,840	19,790	0
Edward Byrne - DNA Capacity Enhancement Formula Grant Program	16.560	2004-DN-BX-K201	64,803	8,566	0
Indirect:					
Texas Criminal Justice Division:					
Juvenile Accountability Incentive Block Grants	16.523	JB-04-J20-13287-07	155,391	121,834	0
Coordinated Enforcement Plan for Reducing Juvenile Crime (JAIBG)	16.523	JB-05-J20-13287-08	148,801	25,508	0
Crime Victim Assistance	16.575	VA-05-V30-13739-07	27,111	20,272	0
Crime Victim Assistance	16.575	VA-06-V30-13739-08	27,111	7,355	0
Crime Victim Assistance (VOCA - Protective Order Unit)	16.575	VA-05-V30-13737-07	42,650	37,785	0
Crime Victim Assistance (VOCA - Protective Order Unit)	16.575	VA-06-V30-13737-08	42,625	6,185	0
Edward Byrne - Narcotic and Intelligence Coordination Unit / P.I.	16.579	DB-03-A10-11988-05	N/A	(6,826)	0
Edward Byrne - Tarrant County Narcotics Enforcement Team	16.579	DB-02-A10-17465-01	673,477	(14,648)	0
Edward Byrne - Tarrant County Narcotics Enforcement Team	16.738	PI-04-A10-17465-01	310,836	277,389	0
Edward Byrne - Tarrant County Narcotics Prosecution Team	16.579	DB-03-A10-17465-01	502,971	2,130	0
Edward Byrne - Tarrant County Narcotics Prosecution Team	16.738	DB-04-A10-17464-02	335,532	299,542	0
Drug Court Discretionary Grant Program (DIRECT Court)	16.585	DJ-05-A10-16036-05	109,375	104,609	0
Drug Court Discretionary Grant Program (DIRECT Court)	16.585	DJ-06-A10-16036-06	232,168	9,251	0
Violence Against Women Formula Grants (Protective Order Unit)	16.588	WF-05-V30-13930-08	45,997	42,638	0
Violence Against Women Formula Grants (Protective Order Unit)	16.588	WF-06-V30-13930-09	45,997	9,324	0
Violence Against Women Formula Grants (Domestic Violence - Pretrial Diversion)	16.588	WF-04-V30-15136-06	250,000	915	0
Violence Against Women Formula Grants (Domestic Violence - Pretrial Diversion)	16.588	WF-05-V30-15136-07	250,000	249,706	75,029
Violence Against Women Formula Grants (Domestic Violence - Pretrial Diversion)	16.588	WF-06-V30-15136-08	250,000	19,332	0
City of Fort Worth, Texas:					
L.L.E.B.G. - JAG - Adult Drug Court - FY05	16.738	31552	85,126	7,461	0
L.L.E.B.G. - Mental Health Liason Program - FY05	16.738	31552	48,148	48,248	0
City of Arlington, Texas:					
L.L.E.B.G. - Adult Drug Court - FY05	16.592	N/A	11,703	12,017	0
Total U.S. Department of Justice				2,033,173	75,029
U.S. DEPARTMENT OF TRANSPORTATION					
Indirect:					
Texas Department of Public Safety					
DWI Enforcement - Impaired Driving Mobilization STEP	20.600	583xxF5027	75,000	(2,607)	0
STEP WAVE	20.600	584xxF5013	14,993	6,959	0
Total U.S. Department of Transportation				4,352	0
U.S. FEDERAL EMERGENCY MANAGEMENT AGENCY					
Direct:					
Emergency Food and Shelter National Board Program (Phase XXIII)	97.024	XXIII	86,130	87,036	0
Indirect:					
Texas Department of Public Safety - Division of Emergency Management					
Disaster Grants - Public Assistance (Hurricane Katrina)	97.036	FEMA-3216	N/A	502,672	76,032
Total U.S. Federal Emergency Management Agency				589,708	76,032
U.S. ELECTION ASSISTANCE COMMISSION					
Indirect:					
State of Texas Elections Division					
Help America Vote Act - County Education Fund	90.401	N/A	11,000	7,716	0
Help America Vote Act - Voting System Accessibility	90.401	N/A	1,605,000	1,605,000	0
Help America Vote Act - General Title III HAVA Compliance	90.401	N/A	7,360,292	4,224,180	0
Help America Vote Act - TEAM System	90.401	N/A	15,000	14,950	0
Total U.S. Election Assistance Commission				5,851,846	0
U.S. DEPARTMENT OF HOMELAND SECURITY					
Indirect:					
Governor's Division of Emergency Management					
State Domestic Preparedness Equipment Support Program (2003-S.H.S.P.)	97.004	2003 II 48439	1,104,517	(18,530)	0
State Homeland Security LETPP (2004)	97.004	2004LETPP-48439	45,364	44,870	0
State Domestic Preparedness Equipment Support Program (2004-L.E.T.P.P.)	97.004	2004SHSP-48439	363,736	289,356	0
Urban Area Security Initiative (2004)	97.008	2004UASI-48439	205,000	191,223	0
State Domestic Preparedness Equipment Support Program (2004-CCP)	97.004	2004CP - 48439	46,461	8,594	0
Homeland Security Grant Program	97.008	2005 HSGP-48439	1,099,495	118,821	0
Total U.S. Department of Homeland Security				634,334	0

<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 HEALTH AND HUMAN SERVICES					
Direct:					
Consolidated Knowledge Development and Application (S.A.M.H.S.A.)	93.230	1-H79-TI16284-02	500,000	15,632	15,589
Consolidated Knowledge Development and Application (S.A.M.H.S.A.)	93.230	1-H79-TI16284-03	500,000	464,722	408,756
Consolidated Knowledge Development and Application (S.A.M.H.S.A.-Cannibus)	93.243	5-H79-TI13983-03	398,279	2,524	0
Medical Reserve Corps Small Grants Program	93.008	US2-SG-03036-02-0	81,424	15,092	0
Medical Reserve Corps Small Grants Program	93.008	5 - MRC5G030078-03-00	81,708	66,850	0
HIV Emergency Relief Project Grants (Ryan White I)	93.914	H89-HA-00047-09	3,436,422	(50)	0
HIV Emergency Relief Project Grants (Ryan White I)	93.914	H89-HA-00047-10	3,590,808	1,851,966	980,286
HIV Emergency Relief Project Grants (Ryan White I)	93.914	2-H89-HA-00047-11-01	3,584,900	1,757,593	1,142,074
Grants to Provide Outpatient Early Intervention HIV Services (Ryan White III)	93.918	H76-HA-00123-14-00	837,683	228,502	127,156
Grants to Provide Outpatient Early Intervention HIV Services (Ryan White III)	93.918	5-H76-HA-00123-15-00	833,647	589,768	296,937
Indirect:					
Tarrant County Mental Health Mental Retardation:					
Consolidated Knowledge Development and Application (S.A.M.H.S.A.)	93.230	E1070	47,767	(3,730)	0
Consolidated Knowledge Development and Application (S.A.M.H.S.A.)	93.230	E6279	47,767	3,982	0
Consolidated Knowledge Development and Application (S.A.M.H.S.A.)	93.230	E6279	47,767	45,421	0
National Association of County and City Health Officials					
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	2005-072602	703,172	559,435	0
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	2006	493,900	107,160	0
Texas Department of Family and Protective Services:					
Promoting Safe and Stable Families - CYD Project - FY04	93.556	023262255 (FY04-AM03)	319,500	(94)	0
Promoting Safe and Stable Families - CYD Project - FY05	93.556	023262255 (FY05-AM04)	319,500	1,999	1,999
Promoting Safe and Stable Families - CYD Project - FY06	93.556	023355941 (FY06)	159,750	146,263	83,664
Promoting Safe and Stable Families - CYD Project - FY06	93.556	23362177	220,500	185,329	107,533
Promoting Safe and Stable Families - CYD Project - FY07	93.556	23362177 #AM01	375,000	9,397	0
State Court Improvement Program	93.586	9905-0422	2,600	1,273	0
Foster Care Title IV-E (Child Protective Services)	93.658	N/A	N/A	120,433	0
Foster Care Title IV-E (District Attorney)	93.658	N/A	N/A	231,172	0
Office of the Attorney General					
Grants to States for Access and Visitation Programs	93.597	05-C0144	70,800	40,126	0
Child Support Enforcement (Integrated Child Support System)	93.563	04-C0053	N/A	928,863	0
Texas Juvenile Probation Commission					
Foster Care Title IV-E	93.658	TJPC-E-2004-220	N/A	2,541,408	0
Foster Care Title IV-E	93.658	TJPC-E-2005-220	N/A	381,442	0
Texas Department of State Health Services:					
Project Grants for Tuberculosis Control Programs	93.116	7560011706-2007-01	366,773	367,026	0
Immunization Grants	93.268	7560011706-2005-05	796,178	(110)	0
Immunization Grants	93.268	7560011706-2006-10	238,854	784,584	0
Immunization Grants	93.268	2007-021154-003A	669,391	86,691	0
Immunization Grants - Vaccine Commodities	93.268	7560011706-2006-10	N/A	2,813,406	0
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	7560011706-2006-12	190,999	287,988	0
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	7560011706-2005-14	1,752,647	(895)	0
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	7560011706-2006-13	1,566,699	1,316,830	0
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	7560011706-2006-16	451,785	159,821	0
Refugee and Entrant Assistance-State Administered Programs (TB)	93.566	7560011706-2005-15	225,566	(34)	0
Refugee and Entrant Assistance-State Administered Programs (TB)	93.566	7560011706-2006-15	227,066	227,066	0
Refugee and Entrant Assistance-Discretionary Grants (TB)	93.576	7560011706-2006-15	2,000	2,000	0
Medical Assistance Program (Medicaid Administrative Claims)	93.778	7560011706-OE-01	N/A	17,444	0
HIV Care Formula Grants (Ryan White II - Administrative Grant)	93.917	7560011706-2006-07	148,424	68,535	0
HIV Care Formula Grants (Ryan White II - Administrative Grant)	93.917	7560011706-2007-07A	129,243	47,504	0
HIV Care Formula Grants (Ryan White II)	93.917	7560011706-2005-07	1,105,964	(8)	(8)
HIV Care Formula Grants (Ryan White II)	93.917	7560011706-2006-06	1,096,684	571,669	508,913
HIV Care Formula Grants (Ryan White II)	93.917	7560011706-2007-06	1,100,336	473,006	427,984
State-Based Comprehensive Breast and Cervical Cancer Early Detection Program	93.919	7560011706A-2004-01	84,000	23,404	0
State-Based Comprehensive Breast and Cervical Cancer Early Detection Program	93.919	7560011706B-2005-01	52,000	25,284	0
HIV Prevention Activities-Health Department Based (HIV Prevention)	93.940	7560011706-2006-01	539,042	84,966	0
HIV Prevention Activities-Health Department Based (HIV Prevention)	93.940	7560011706-2007-02	526,163	504,303	0
Preventive Health Services-STD Control Grants (STD/HIV Operations)	93.977	7560011706-2006-02	360,195	101,097	0
HIV Prevention Activities-Health Department Based (STD/HIV Operations)	93.940	7560011706-2007-03	85,744	113,611	0
Preventive Health Services-STD Control Grants (STD/HIV Operations)	93.977	7560011706-2007-03	274,451	306,309	0
HIV/AIDS Surveillance	93.944	7560011706-2006-04	99,932	28,372	0
HIV/AIDS Surveillance	93.944	7560011706-2007-04	108,102	86,113	0
Bureau of Regional/Local Health Operations	93.991	7560011706-2006-08	75,736	75,736	0
Maternal & Child Health Services Block Grant to States (Pop Based)	93.994	7560011706-2005-12	140,756	37,308	0
Total U.S. Department of Health and Human Services				18,901,504	4,100,883
TOTAL FEDERAL FINANCIAL ASSISTANCE				58,516,684	8,413,709

<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					
HIV/State Services	N/A	7560011706-2006-09	499,535	460,086	438,432
HIV/State Services	N/A	7560011706A-2007-02	295,198	1,887	0
TB/PC-Tuberculosis Control	N/A	7560011706-2004-12	351,031	(3,335)	0
TB/PC-Tuberculosis Control	N/A	7560011706-2005-11	351,031	(155)	0
TB/PC-Tuberculosis Control	N/A	7560011706-2006-11	333,479	349,900	0
TB/PC-Tuberculosis Control	N/A	7560011706C-2007-01	433,479	36,411	0
Immunization Grants	N/A	7560011706-2006-10	238,853	214,920	0
Bureau of Regional/Local Health Operations	N/A	7560011706-2004-17	265,485	(20)	0
Bureau of Regional/Local Health Operations	N/A	7560011706-2006-08	254,683	226,430	0
Bureau of Regional/Local Health Operations	N/A	7560011706-A-2007-01	330,418	37,057	0
Milk & Dairy/ FFS	N/A	7560011706A-2005-01	N/A	8,975	0
Milk & Dairy/ FFS	N/A	7560011706A-2006-02	N/A	131,552	0
Total Texas Department of Health				1,463,708	438,432
TEXAS CRIMINAL JUSTICE DIVISION					
Sheriff's Department Use of Force Training	N/A	SF-06-A10-17670-01	66,101	66,043	0
Breaking the Cycle of Violence Program	N/A	SF-06-J20-17672-01	79,516	75,756	0
Breaking the Cycle of Violence Program	N/A	SF-07-J20-17672-02	63,613	4,135	0
Juvenile Victim Offender Mediation	N/A	SF-05-V30-16316-03	32,274	630	0
Total Texas Criminal Justice Division				146,564	0
TEXAS DEPARTMENT OF TRANSPORTATION - ATPA					
Auto Theft Task Force	N/A	SA-T01-10065-05	735,189	91,045	0
Auto Theft Task Force	N/A	SA-T01-10065-06	900,000	806,851	0
Auto Theft Task Force	N/A	SA-T01-10065-07	889,135	29,109	0
Total Department of Transportation - ATPA				927,005	0
OFFICE OF THE ATTORNEY GENERAL					
Bilingual Victims Assistance Coordinator	N/A	06-02579	50,000	41,223	0
Bilingual Victims Assistance Coordinator	N/A	06-02579.A	50,000	3,785	0
V.I.N.E.-Victim Identification and Notification Everyday	N/A	05-01563	56,499	56,499	0
V.I.N.E.-Victim Identification and Notification Everyday	N/A	06-04200A	48,428	48,428	0
Total Office of the Attorney General				149,935	0
TEXAS TASK FORCE ON INDIGENT DEFENSE					
Indigent Defense Formula Grant	N/A	212-06-220	834,315	834,315	0
Centralized Indigency Determination Magistration Project	N/A	212-05-D12	229,312	165,967	0
Indigent Defense On-Line Module	N/A	212-04-001	350,840	44,552	0
Total Texas Task Force on Indigent Defense				1,044,834	0
Promoting Safe and Stable Families - CYD Project - FY04	N/A	023262255 (FY04-AM03)	106,500	(31)	0
Promoting Safe and Stable Families - CYD Project - FY05	N/A	023262255 (FY05-AM04)	106,500	666	666
Promoting Safe and Stable Families - CYD Project - FY06	N/A	023355941 (FY06)	53,250	48,754	27,888
Promoting Safe and Stable Families - CYD Project - FY06	N/A	23362177	73,500	61,776	35,844
Promoting Safe and Stable Families - CYD Project - FY07	N/A	23362177 #AM01	125,000	3,132	0
Total Texas Department of Family and Protective Services				114,297	64,398
TOTAL STATE FINANCIAL ASSISTANCE				3,846,343	502,830
TOTAL FEDERAL AND STATE FINANCIAL ASSISTANCE				\$62,363,027	\$8,916,539

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, 2006 was \$2,813,406 and is included in the Schedule of Expenditures of Federal and State Awards.