

**TARRANT COUNTY, TEXAS**

**SINGLE AUDIT REPORTS**

**SEPTEMBER 30, 2005**

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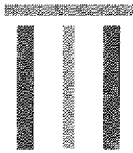
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WEAVER  
AND  
TIDWELL

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, 2005, and have issued our report thereon dated January 29, 2006. 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 opinion on the financial statements and not to provide assurance 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 over financial reporting 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 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 considered 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 the County's 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 that are required to be reported under Government Auditing Standards.

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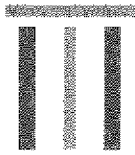
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Tarrant County, Texas  
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This report is intended solely for the information and use of the County Judge and Commissioners, management and appropriate federal and state awarding agencies and is not 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 29, 2006



WEAVER  
AND  
TIDWELL

L.L.P.

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## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND 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 its major federal and state programs for the year ended September 30, 2005. 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 grant agreements applicable to 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 on the County's compliance with those requirements.

In our opinion, Tarrant County, complied, in all material respects, with the requirements referred to above that are applicable to its major federal and state programs for the year ended September 30, 2005.

### Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grant agreements 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

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Tarrant County, Texas

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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 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, 2005 and have issued our report thereon dated January 29, 2006. Our audit was performed for the purpose of forming an opinion on the basic financial statements of the County taken as a whole. 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. 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 of the County Judge and Commissioners, management and appropriate federal and state awarding agencies 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 29, 2006

TARRANT COUNTY, TEXAS

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2005**

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**SECTION I – SUMMARY OF AUDITORS' 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**

BNS/Special Supplemental Food Program for WIC, CFDA 10.557  
Community Development Block Grant, CFDA 14.218  
Supportive Housing Program, CFDA 14.235  
Centers for Disease Control & Prevention - Investigations & Technical Assistance,  
CFDA 93.283

**State Programs**

TB/PC-Tuberculosis Control  
Auto Theft Task Force - ATPA

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

Federal Program \$1,337,575  
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.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

There were no findings or questioned costs related to internal control over federal awards or compliance which are required to be reported pursuant to OMB Circular A-133.





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**Status of Prior Year Findings and Questioned Costs  
And Corrective Action Plan taken for the year  
Ended September 30, 2004**

**Reference Number 04-01 (Immunizations – CFDA # 93.268)**

**Finding:**

Three out of 25 participant files did not have the amount of the fee paid for vaccines or a notation that the fee had been waived. This information should be recorded on the registration form.

**Recommendation:**

Employees responsible for processing fees should record the amount received or note that the fee was waived on the registration form.

**Response:**

The procedure to note if the fee had been waved, which is stated in the Cash Management Policy and Procedures Manual, has been reviewed by all staff to ensure future compliance.

**Reference Number 04-01 (HIV/ Ryan White II – CFDA # 93.917)**

**Finding:**

Three out of 25 subrecipient invoices selected for testing which were expenditures for the 2004 grant year were not properly accrued on the grant year end report. These invoices were recorded in the 2005 grant year, and Tarrant County received reimbursement for them under that grant. Tarrant County subsequently recorded a journal entry to fund these expenditures with operating funds rather than grant funds. A subsequent reimbursement request will be reduced by this amount.

**Recommendation:**

Invoices for each subrecipient should be reviewed when preparing the year end report. An assessment as to the service date of the invoices should be performed to ensure expenditures are reported in the proper period.

**Response:**

To ensure that the expenditures are reported in the proper period, procedures have been implemented that all subrecipient invoices are reviewed prior to preparing the final report.



**S. Reece Tidwell, CPA**  
**County Auditor**

Tarrant County, Texas  
 Schedule of Expenditures of Federal and State Awards  
 For the Year Ended September 30, 2005

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
<b>U.S. DEPARTMENT OF AGRICULTURE</b>					
Direct:					
National School Lunch Program	10.555	75L3024	N/A	\$154,562	\$0
Indirect:					
<b>Texas Department of Health:</b>					
BNS/Special Supplemental Food Program for WIC	10.557	7560011706-2004-16	N/A	482,740	0
BNS/Special Supplemental Food Program for WIC	10.557	7560011706C-2005-01	N/A	5,414,000	0
BNS/Special Supplemental Food Program for WIC	10.557	7560011706-2006-14	N/A	2,500	0
Total U.S. Department of Agriculture				6,063,902	0
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
Direct:					
Community Development Block Grant - 26th	14.218	B00-UC-48-0001	3,935,000	49,403	0
Community Development Block Grant - 27th	14.218	B01-UC-48-0001	4,105,000	5,725	0
Community Development Block Grant - 28th	14.218	B02-UC-48-0001	3,989,000	270,308	0
Community Development Block Grant - 29th	14.218	B03-UC-48-0001	4,250,000	1,303,269	0
Community Development Block Grant - 30th	14.218	B04-UC-48-0001	4,192,000	2,218,892	0
Community Development Block Grant - 31st	14.218	B05-UC-48-0002	3,977,206	150,236	0
Emergency Shelter Program (FY02)	14.231	S-02-UC-48-0001	127,000	784	0
Emergency Shelter Program (FY03)	14.231	S-03-UC-48-0001	124,000	23,061	1,000
Emergency Shelter Program (FY04)	14.231	S-04-UC-48-0001	141,014	126,225	112,541
		S-05-UC-48-0001	136,982	20,873	20,873
Supportive Housing Program - 3rd Year	14.235	TX21-B-97-1105	999,776	(2,604)	0
Supportive Housing Program - 5th Year	14.235	TX01-B-900001	256,851	(268)	0
Supportive Housing Program - 5th Year	14.235	TX01-B-900003	550,527	101,428	96,410
Supportive Housing Program - 6th Year	14.235	TX01-B-000005	3,206,536	(125)	0
Supportive Housing Program - 6th Year	14.235	TX01-B-000004	341,381	1,000	1,000
Supportive Housing Program - 7th Year	14.235	TX01-B-100001	360,287	126,682	121,131
Supportive Housing Program - 8th Year	14.235	TX01-B-200001	496,805	155,926	148,539
Supportive Housing Program - 8th Year	14.235	TX01-B-200002	205,902	80,671	76,605
Supportive Housing Program - 8th Year	14.235	TX01-B-200003	187,072	93,799	89,528
Supportive Housing Program - 8th Year	14.235	TX01-B-200004	256,851	60,898	57,900
Supportive Housing Program - 8th Year	14.235	TX01-B-200005	432,496	105,149	103,234
Supportive Housing Program - 8th Year	14.235	TX01-B-200007	29,874	9,261	8,807
Supportive Housing Program - 8th Year	14.235	TX01-B-200008	41,016	13,805	13,139
Supportive Housing Program - 8th Year	14.235	TX01-B-200010	273,600	119,132	114,534
Supportive Housing Program - 8th Year	14.235	TX01-B-200011	54,272	12,485	11,850
Supportive Housing Program - 8th Year	14.235	TX01-B-200019	679,310	160,120	152,866
Supportive Housing Program - 8th Year	14.235	TX01-B-200020	85,050	19,461	18,364
Supportive Housing Program - 8th Year	14.235	TX01-B-301002	1,068,845	190,959	148,560
Supportive Housing Program - 9th Year	14.235	TX01-B-301005	227,598	115,450	108,917
Supportive Housing Program - 9th Year	14.235	TX01-B-301006	322,293	300,999	287,774
Supportive Housing Program - 9th Year	14.235	TX01-B-301008	24,237	12,603	11,999
Supportive Housing Program - 9th Year	14.235	TX01-B-301009	31,090	18,268	17,472
Supportive Housing Program - 9th Year	14.235	TX01-B-301011	69,329	40,748	38,917
Supportive Housing Program - 9th Year	14.235	TX01-B-301012	134,726	77,998	74,491
Supportive Housing Program - 10th Year	14.235	TX01-B-401002	1,068,244	652,648	471,175
Supportive Housing Program - 10th Year	14.235	TX01-B-401004	316,182	78,906	78,906
Supportive Housing Program - 10th Year	14.235	TX01-B-401006	24,237	11,628	11,208
Supportive Housing Program - 10th Year	14.235	TX01-B-401007	216,249	105,843	101,634
Supportive Housing Program - 10th Year	14.235	TX01-B-401008	134,726	55,135	53,055
Supportive Housing Program - 10th Year	14.235	TX01-B-401010	69,329	24,141	23,229
Supportive Housing Program - 10th Year	14.235	TX01-B-401012	136,800	5,806	5,806
Supportive Housing Program - 10th Year	14.235	TX01-B-401014	31,090	12,161	11,720
Supportive Housing Program - 10th Year	14.235	TX01-B-401020	27,136	10,547	10,547
Home Investment Partnership Act - 10th Year	14.239	M01-UC-48-0200	1,220,000	3,200	3,200
Home Investment Partnership Act - 11th Year	14.239	M02-UC-48-0200	1,216,000	70,789	29,529
Home Investment Partnership Act - 12th Year	14.239	M03-UC-48-0200	1,414,783	360,931	0
Home Investment Partnership Act - 13th Year	14.239	M04-UC-48-0200	1,614,378	221,042	9,800
H.O.P.W.A.	14.241	TX H02-0004	813,346	329,941	298,121
Fair Housing Initiatives	14.409	FH400GO3048	73,937	34,142	0
Section 8 - Housing Administration (FY04)	14.871	N/A	N/A	2,137	0
Section 8 - Housing Administration (FY05)	14.871	N/A	N/A	1,093,190	0
Section 8 - Housing Administration (FY05)	14.871	N/A	N/A	1,133	0
Section 8 - Housing Choice Vouchers(FY05)	14.871	TX431V0	13,992,444	11,336,648	0
Section 8 - Housing Choice Vouchers(FY06)	14.871	TX431V0	3,422,185	896,157	0
Section 8 - Family Self Sufficiency (FY05)	14.871	TX431V0	42,527	42,527	0
Section 8 - Homeownership Coordinator FY2005	14.871	TX431VOHF01	63,000	30,288	0

Tarrant County, Texas  
 Schedule of Expenditures of Federal and State Awards  
 For the Year Ended September 30, 2005

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
<b>Indirect:</b>					
<b>City of Arlington:</b>					
City of Arlington-ESGP 2003	14.231	N/A	12,000	5,627	0
<b>Texas Department of Health:</b>					
HIV / H.O.P.W.A.	14.241	7560011706-2005-04	143,044	60,404	60,346
HIV / H.O.P.W.A.	14.241	7560011706-2005-04	143,044	102,260	102,260
Total U.S. Department of Housing and Urban Development				21,529,873	3,106,985
<b>U.S. DEPARTMENT OF INTERIOR</b>					
<b>Indirect:</b>					
<b>Texas Historical Commission:</b>					
Historic Preservation Training	15.904	TX-05-043	2,000	1,507	0
Total U.S. Department of Interior				1,507	0
<b>U.S. DEPARTMENT OF JUSTICE</b>					
<b>Direct:</b>					
Equitable Sharing Program (Asset Forfeiture Funds)	16.000	N/A	N/A	593,534	0
Juvenile Drug Court Program	16.585	2002-DC-BX-0052	299,927	27,858	0
Mental Health Court Diversion Program	16.580	2003-DD-BX-0379	149,556	83,772	0
Local Law Enforcement Block Grant	16.592	2003-LB-BX-0785	17,077	27,767	0
State Criminal Alien Assistance Program (S.C.A.A.P.)	16.606	2006-AP-BX-0623	403,123	403,123	0
Gun Violence Prosecution Program	16.609	2002-GP-CX-0029	480,000	77,074	0
Methamphetamine Grant	16.710	2002-CK-WX-0402	221,730	56,140	0
FY2004 BJA Congressionally Mandated Awards (LIVESCAN Systems)	16.580	2004-DD-BX-1243	640,840	110,000	0
DNA Capacity Enhancement Formula Grant Program	16.560	2004-DN-BX-K201	64,803	50,826	0
<b>Indirect:</b>					
<b>Texas Criminal Justice Division:</b>					
Juvenile Accountability Incentive Block Grant	16.523	JB-03-J20-13287-06	473,350	344,538	0
Juvenile Accountability Incentive Block Grant	16.523	JB-04-J20-13287-07	155,391	33,557	0
Victims Assistance	16.575	VA-04-V30-13739-06	27,111	14,502	0
Victims Assistance	16.575	VA-05-V30-13739-07	27,111	6,839	0
VOCA - Protective Order Unit	16.575	VA-04-V30-13737-06	42,650	12,104	0
Narcotic and Intelligence Coordination Unit / P.I.	16.579	DB-03-A10-11988-05	N/A	75,846	0
Tarrant County Narcotics Enforcement Team	16.579	DB-02-A10-17465-01	475,614	526,814	0
Tarrant County Narcotics Prosecution Team	16.579	DB-03-A10-17465-01	502,971	645,807	0
D.I.R.E.C.T. Project	16.585	DC-05-A10-16036-04	109,375	97,588	0
Protective Order Unit	16.588	WF-03-V30-13930-07	45,997	39,911	0
Domestic Violence - Pretrial Diversion	16.588	WF-04-V30-15136-06	250,000	234,028	74,956
Domestic Violence - Pretrial Diversion	16.588	WF-05-V30-15136-07	250,000	294	0
<b>City of Fort Worth, Texas:</b>					
L.L.E.B.G. - Drug Rehabilitation - FY04	16.592	N/A	102,257	80,033	0
L.L.E.B.G. - Adult Drug Court - FY05	16.592	N/A	44,492	108,064	0
L.L.E.B.G. - Mental Health Liason Program - FY04	16.592	N/A	25,124	3,876	0
L.L.E.B.G. - Mental Health Liason Program - FY05	16.592	N/A	10,931	10,931	0
<b>City of Haltom</b>					
L.L.E.B.G. - Mental Health Liason Program - FY05	16.592	N/A	1,756	1,756	0
<b>City of Hurst</b>					
L.L.E.B.G. - Mental Health Liason Program - FY05	16.592	N/A	1,761	1,761	0
<b>City of North Richland Hills</b>					
L.L.E.B.G. - Mental Health Liason Program - FY05	16.592	N/A	1,914	1,914	0
<b>City of Arlington, Texas:</b>					
L.L.E.B.G. - Drug Rehabilitation - FY04	16.592	N/A	24,762	(21,227)	0
L.L.E.B.G. - Adult Drug Court - FY05	16.592	N/A	11,703	116	0
L.L.E.B.G. - Mental Health Liason Program - FY04	16.592	N/A	20,917	9,865	0
Total U.S. Department of Justice				3,659,033	74,956

Tarrant County, Texas  
 Schedule of Expenditures of Federal and State Awards  
 For the Year Ended September 30, 2005

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
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>					
Direct:					
Brownfields Redevelopment Program	66.811	BP-986262-01-G	200,000	2,665	0
Total U.S. Environmental Protection Agency				<u>2,665</u>	<u>0</u>
<b>U.S. FEDERAL EMERGENCY MANAGEMENT AGENCY</b>					
Direct:					
E.F.S.N.B.P. - Phase XXIII EFSNBP	97.024	XXIII	89,000	89,467	0
Indirect:					
Texas Department of Public Safety - Division of Emergency Management FEMA-3216-Disaster Relief - Hurricane Katrina	97.036	FEMA-3216	N/A	220,574	0
Total U.S. Federal Emergency Management Agency				<u>310,041</u>	<u>0</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>					
Indirect:					
Texas Center for Service Learning Community Service Learning Grant	84.184	N/A	104,982	97,761	0
Total U.S. Department of Education				<u>97,761</u>	<u>0</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>					
Indirect:					
Texas Engineering Extension Service	97.004	2003 H 48439	1,104,517	1,030,625	0
State Homeland Security Program	97.004	2004SHSP-48439	363,736	68,825	0
State Homeland Security 2004-LETPP	97.004	2004CP - 48439	46,461	39,775	0
Citizens Corp Program - FY2004	97.008	2003-EU-T3-0043	15,000	12,273	0
Urban Area Security Initiative II (Training)				<u>1,151,498</u>	<u>0</u>
Total U.S. Department of Homeland Security					
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
Direct:					
S.A.M.H.S.A. - Counseling & Treatment Program for Methamphetamine Addiction	93.230	1-H79-T116284-01	500,000	427,714	380,484
S.A.M.H.S.A. - Tarrant Youth Recovery Campus	93.243	5-H79-T112788-03	500,000	157,608	122,560
S.A.M.H.S.A. - Cannabis Youth Treatment Project	93.243	5-H79-T113983-03	398,279	393,839	0
Medical Reserve Corp	93.008	US2-SG-03036-02-0	81,424	34,624	0
Ryan White I	93.914	H89-HA-00047-09	3,436,422	1,231,781	798,831
Ryan White I	93.914	H89-HA-00047-10	3,590,808	1,562,823	897,775
Ryan White III	93.916	H76-HA-00123-13	837,683	287,235	83,759
Ryan White III	93.916	H76-HA-00123-14-00	837,683	621,994	305,403
Tarrant County Mental Health Mental Retardation:					
S.A.M.H.S.A. - Project Health First	93.230	E1070	47,767	284	0
S.A.M.H.S.A. - Project Health First	93.230	E6279	47,767	43,785	0
National Association of County and City Health Officials					
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	N/A	518,000	486,755	(44,000)
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	2005-072602	703,172	99,835	0
Texas Department of Protective & Regulatory Services:					
Promoting Safe and Stable Families - CYD Project - FY04	93.556	023262255 (FY04-AM03)	319,500	3,241	3,241
Promoting Safe and Stable Families - CYD Project - FY05	93.566	023262255 (FY05-AM04)	319,500	296,209	170,396
Promoting Safe and Stable Families - CYD Project - FY06	93.566	023355941 (FY06)	213,000	11,501	0
Court Improvement Grant Project-Drug Court Training	93.586	9905-0422	2,600	839	0
TDPRS - Title IV E (Child Protective Services)	93.658	N/A	N/A	213,574	0
TDPRS - Title IV E (District Attorney)	93.658	N/A	N/A	221,600	0
Office of the Attorney General					
Access and Visitation Grant	93.597	04-C0244	29,883	7,471	0
Access and Visitation Grant	93.597	05-C0144	30,000	30,000	0
Integrated Child Support System	93.563	04-C0053	N/A	896,212	0
Texas Juvenile Probation Commission					
TJPC - Title IV E	93.658	TJPC-E-2003-220	N/A	2,316,607	0
TJPC - Title IV E	93.658	TJPC-E-2004-220	N/A	704,939	0
Texas Department of Health:					
Tuberculosis - Prevention and Control	93.116	7560011706-2005-01	409,977	(18,697)	0
Tuberculosis - Prevention and Control	93.116	7560011706-2006-03	389,977	389,977	0

Tarrant County, Texas  
 Schedule of Expenditures of Federal and State Awards  
 For the Year Ended September 30, 2005

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
Immunizations	93.268/State	7560011706-2005-05	796,178	715,898	0
Immunizations	93.268/State	7560011706-2006-10	477,707	87,480	0
Immunizations - Vaccine Commodities	93.268	7560011706-2005-05	N/A	2,317,145	0
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	7560011706-2004-09	322,099	2,640	0
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	7560011706-2006-12	190,999	2,251	0
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	7560011706-2004-13	1,847,131	16,636	0
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	7560011706-2005-14	1,752,647	1,561,747	0
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	7560011706-2006-13	1,566,699	100,050	0
Tuberculosis - Refugee Health	93.566	7560011706-2004-18	227,066	370	0
Tuberculosis - Refugee Health	93.566	7560011706-2005-15	225,566	225,600	0
Tuberculosis - Refugee Health	93.576	7560011706-2005-15	2,500	2,500	0
Medicaid Administrative Claims	93.778	7560011706-OE-01	N/A	13,556	0
HIV/Ryan White II - Administrative Grant	93.917	7560011706-2005-06	168,938	81,089	0
HIV/Ryan White II - Administrative Grant	93.917	7560011706-2006-07	148,424	62,575	0
HIV/Ryan White II	93.917	7560011706-2004-07	1,094,939	(1,442)	0
HIV/Ryan White II	93.917	7560011706-2005-07	1,086,000	560,524	430,468
HIV/Ryan White II	93.917	7560011706-2006-06	1,096,684	503,816	462,262
Bureau of Womens Health/ FFS /BCCCP	93.919	7560011706A-2004-01	84,000	50,857	0
HIV/PREV	93.940	7560011706-2005-03	539,042	134,827	0
HIV/PREV	93.940	7560011706-2006-01	539,042	459,996	0
STD/HIV Operations	93.940	7560011706-2005-02	128,613	(117,282)	0
STD/HIV Operations	93.977	7560011706-2005-02	209,008	202,047	0
STD/HIV Operations	93.977	7560011706-2006-02	360,195	413,453	0
HIV/Surveillance	93.944	7560011706-2005-08	79,909	27,947	0
HIV/Surveillance	93.944	7560011706-2006-04	99,932	68,396	0
Bureau of Regional/Local Health Operations	93.991/State	7560011706-2005-13	362,023	75,120	0
Maternal & Child Health-Service Delivery Integration - Population Based	93.994	7560011706-2004-14	104,184	268	0
Maternal & Child Health-Service Delivery Integration - Population Based	93.994	7560011706-2005-12	140,756	117,271	0
Total U.S. Department of Health and Human Services				18,107,084	3,621,179
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>				<b>\$50,923,364</b>	<b>\$6,803,120</b>
<b>STATE FINANCIAL ASSISTANCE:</b>					
<b>DEPARTMENT OF STATE HEALTH SERVICES</b>					
HIV/State Services	N/A	7560011706-2004-10	483,486	\$1,056	\$1,082
HIV/State Services	N/A	7560011706-2005-10	490,472	459,463	390,859
HIV/State Services	N/A	7560011706-2006-09	499,535	8,002	5,923
STD/HIV Oversight and Prevention	N/A	7560011706-2005-09	19,014	28,322	0
TB/PC-Tuberculosis Control	N/A	7560011706-2004-12	351,031	3,423	0
TB/PC-Tuberculosis Control	N/A	7560011706-2005-11	351,031	351,671	0
TB/PC-Tuberculosis Control	N/A	7560011706-2006-11	333,479	34,125	0
Immunizations	N/A	7560011706-2005-05	359,454	260,579	0
Bureau of Regional/Local Health Operations	N/A	7560011706-2004-17	265,485	(171)	0
Bureau of Regional/Local Health Operations	N/A	7560011706-2005-13	362,023	268,758	0
Bureau of Regional/Local Health Operations	N/A	7560011706-2006-08	181,012	29,013	0
Maternal and Child Health-Service Delivery Integration - Fee for Service	N/A	7560011706A-2004-03	390,230	366,839	0
Milk & Dairy/ FFS	N/A	7560011706A-2004-02	N/A	35,652	0
Milk & Dairy/ FFS	N/A	7560011706A-2005-01	N/A	100,949	0
Total Texas Department of Health				1,947,679	397,864

Tarrant County, Texas  
 Schedule of Expenditures of Federal and State Awards  
 For the Year Ended September 30, 2005

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
<b>TEXAS CRIMINAL JUSTICE DIVISION</b>					
Breaking the Cycle of Violence Program	N/A	SF-06-J20-17872-01	79,516	3,760	0
Juvenile Victim Offender Mediation	N/A	SF-05-V30-16316-03	32,274	29,225	0
Total Texas Criminal Justice Division				32,985	0
<b>TEXAS DEPARTMENT OF TRANSPORTATION - ATPA</b>					
Auto Theft Task Force	N/A	SA-T01-10065-04	735,189	28,877	0
Auto Theft Task Force	N/A	SA-T01-10065-05	735,189	640,636	0
Auto Theft Task Force	N/A	SA-T01-10065-06	900,000	33,365	0
Total Department of Transportation - ATPA				702,878	0
<b>TEXAS COMMISSION ON ENVIRONMENTAL QUALITY</b>					
AirCheck Texas Repair and Replacement Program Indirect:	N/A	582-2-55082	3,242,612	35,126	35,126
<b>NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS</b>					
Bilingual Education Project	N/A	04-04-G05	75,000	70,477	0
Sheriff Labor Detail Program	N/A	04-04-G19	40,093	1,338	0
Total Texas Commission on Environmental Quality				106,940	35,126
<b>OFFICE OF THE ATTORNEY GENERAL</b>					
Bilingual Victims Assistance Coordinator	N/A	04-G02957	91,591	45,773	0
Total Office of the Attorney General				45,773	0
<b>TEXAS TASK FORCE ON INDIGENT DEFENSE</b>					
Indigent Defense Formula Grant	N/A			772,286	0
Centralized Indigency Determination Magistration Project	N/A	212-05-D12	229,312	15,269	0
Indigent Defense On-Line Module	N/A	212-04-001	350,840	108,342	0
Total Texas Task Force on Indigent Defense				895,897	0
<b>TEXAS DEPARTMENT OF PROTECTIVE &amp; REGULATORY SERVICES</b>					
Promoting Safe and Stable Families - CYD Project - FY04	N/A	023262255 (FY04-AM03)	106,500	1,081	1,081
Promoting Safe and Stable Families - CYD Project - FY05	N/A	023262255 (FY05-AM04)	106,500	98,736	56,799
Promoting Safe and Stable Families - CYD Project - FY06	93,566	023355941 (FY06)	213,000	3,834	0
Total Texas Department of Protective & Regulatory Services				103,652	57,880
				3,835,804	490,870
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>					
<b>TOTAL FEDERAL AND STATE FINANCIAL ASSISTANCE</b>				<b>\$54,789,169</b>	<b>\$7,283,990</b>

**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, 2005 was \$ 2,317,145 and is included in the Schedule of Expenditures of Federal and State Awards.