

HARRIS COUNTY, TEXAS

Reports on Federal and State Award Programs For The Fiscal Year Ended February 28, 2013

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HARRIS COUNTY, TEXAS
REPORTS ON FEDERAL AND STATE AWARD PROGRAMS
FOR THE FISCAL YEAR ENDED FEBRUARY 28, 2013
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS AS REQUIRED BY OMB CIRCULAR A-133

County Judge Ed Emmett and
Members of Commissioners Court of
Harris County, Texas:

Report on Compliance for Each Major Federal Program

We have audited Harris County, Texas's (the "County") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the State of Texas *Uniform Grants Management Standards* ("UGMS") that could have a direct and material effect on each of the County's major federal and state programs for the year ended February 28, 2013. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. 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; 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 on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended February 28, 2013.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, 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 2013-01. Our opinion on each major federal and state program is not modified with respect to this matter.

The County's responses to the noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Cost. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and UGMS, 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 deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and UGMS. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal and State Awards Required by OMB Circular A-133 and UGMS

We have audited the financial statements of the County as of and for the year ended February 28, 2013, and have issued our report thereon dated August 26, 2013, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal and state awards is fairly stated in all material respects in relation to the financial statements as a whole.

Deloitte Touche LLP

August 28, 2013

INDEPENDENT AUDITOR'S 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*

County Judge Ed Emmett and
Members of Commissioners Court of
Harris County, Texas:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Harris County, Texas (the "County") as of and for the year ended February 28, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 28, 2013. We did not audit the financial statements of the discretely presented component units which statements reflect 100% of the assets, net position, and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component units, is based solely on the reports of the other auditors. We also did not audit the financial statements of the Harris County Clerk Registry Fund and the Harris County District Clerk Registry Fund agency funds, which statements reflect 32% percent of the assets of the agency funds at February 28, 2013. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the agency funds, is based solely on the reports of the other auditors. The financial statements of the Harris County Sports & Convention Corporation, a blended component unit, the Harris County Clerk Registry Agency Fund and the Harris County District Clerk Registry Agency Fund were audited in accordance with generally accepted auditing standards, but were not audited in accordance *Government Auditing Standards*. The financial statements of Harris County Housing Finance Corporation, and the Harris County Industrial Development Corporation, discretely presented component units, were audited in accordance with generally accepted auditing standards, but were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

Purpose of this Report

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

Deloitte Touche LLP

August 28, 2013

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2013

Fund No.	Federal Grantor / Pass-Through Agency Grantor / Program	CFDA Number	Grantor or Pass-through Grantor's Number	Program Expenditures	Amount Provided to Subrecipients
<u>FEDERAL GRANTS</u>					
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
DIRECT PROGRAMS:					
7086	Lead Hazard Reduction Demonstration Program	14.905	TXLHD0234-11	\$ 681,271	\$ -
7130	Emergency Shelter Grant Program 2008	14.231	S-08-UC-48-0002	2,075	396
7130	Emergency Shelter Grant Program 2009	14.231	S-09-UC-48-0002	18,717	9,554
7130	Emergency Shelter Grant Program 2010	14.231	S-10-UC-48-0002	20,995	-
7130	Emergency Shelter Grant Program 2011	14.231	E-11-UC-48-0002	230,857	62,669
7130	Emergency Shelter Grant Program 2012	14.231	E-12-UC-48-0002	500,254	398,649
7140	HOME Investment Partnership Program 2007	14.239	M-07-UC-48-0215	240,886	240,886
7140	HOME Investment Partnership Program 2008	14.239	M-08-UC-48-0215	15,321	-
7140	HOME Investment Partnership Program 2009	14.239	M-09-UC-48-0215	178,498	-
7140	HOME Investment Partnership Program 2010	14.239	M-10-UC-48-0215	1,105,534	1,105,534
7140	HOME Investment Partnership Program 2011	14.239	M-11-UC-48-0215	1,031,162	-
7140	HOME Investment Partnership Program 2012	14.239	M-12-UC-48-0215	234,244	-
7200	Shelter Plus Care Program 2010	14.238	N/A	284,250	254,554
7200	Shelter Plus Care Program 2011	14.238	N/A	2,708,578	2,507,945
7594	Neighborhood Stabilization Program 3	14.218	B-11-UN-48-0401	673,485	-
7594	CDBG - Neighborhood Stabilization Program 2008	14.218	B-08-UN-48-0401	3,913,280	229,324
7660	Community Development Block Grant/Entitlement Grants 2006	14.218	B-06-UC-48-0002	84,455	-
7660	Community Development Block Grant/Entitlement Grants 2008	14.218	B-08-UC-48-0002	319,044	-
7660	Community Development Block Grant/Entitlement Grants 2009	14.218	B-09-UC-48-0002	37,170	37,081
7660	Community Development Block Grant/Entitlement Grants 2010	14.218	B-10-UC-48-0002	1,771,689	1,132,995
7660	Community Development Block Grant/Entitlement Grants 2011	14.218	B-11-UC-48-0002	3,974,297	1,813,396
7660	Community Development Block Grant/Entitlement Grants 2012	14.218	B-12-UC-48-0002	4,221,274	861,065
PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS:					
7514	Emergency Solutions Grant PY11	14.231	42110001522	18,757	-
8112	Community Development Block Grant/Disaster Recovery Program	14.218	70090003	22,782,975	-
PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF RURAL AFFAIRS:					
7517	CDBG Supplemental Disaster Recovery Funds	14.218	DRS010064	2,834,819	-
PASS THROUGH PROGRAMS, TEXAS GENERAL LAND OFFICE:					
7517	CDBG Supplemental Disaster Recovery Funds - Round 2.2	14.218	12-468-000-6624	143,242	-
8112	Community Development Block Grant/Disaster Recovery	14.218	12-494-000-6692	6,546,371	6,524,577
8112	Community Development Block Grant/Disaster Recovery	14.218	12-497-000-6695	2,500	-
PASS THROUGH PROGRAMS, CITY OF HOUSTON					
7516	CDBG City of Houston - Harris County Eastgate Cemetery	14.218	C1133	427,066	-
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				55,003,066	15,178,625
<u>U.S. DEPARTMENT OF JUSTICE</u>					
DIRECT PROGRAMS:					
1000	State Criminal Alien Assistance Program	16.606	N/A	1,693,287	-
1000	Southwest Border Prosecution Initiative Grant	16.609	N/A	1,528,860	-
2610	Sheriff Seized Assets - Justice Department	16.000	N/A	447,771	-
7126	Solving Cold Cases with DNA	16.560	2008-DN-BX-K312	1,221	-
7126	Solving Cold Cases with DNA	16.560	2008-DN-BX-K312	17,608	-
7561	Human Trafficking Initiative - OVC Collaborative '10	16.320	2010-VT-BX-K015	155,612	-
7561	Human Trafficking Initiative - OVC Collaborative '12	16.320	2012-VT-BX-K006	87,090	-
7579	Collection of DNS Samples from Buried Unidentified Decedents	16.560	2010-DN-BX-K207	91,843	-
7581	R&D on Forensic Crime Scene and Medicolegal Death Investigation	16.560	2010-DN-BX-K194	194,862	-
7582	Forensic DNA R&D	16.560	2010-DN-BX-K230	88,337	-
7583	Fundamental Research to Improve Understanding of Forensic Science Disciplines	16.560	2010-DN-BX-K222	4,699	-
7586	Forensic Anthropology: Understanding Error Rates in Microscopic Analysis	16.560	2010-DN-BX-K235	4,631	-

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2013

Fund No.	Federal Grantor / Pass-Through Agency Grantor / Program	CFDA Number	Grantor or Pass-through Grantor's Number	Program Expenditures	Amount Provided to Subrecipients
7738	Pressure Cycling Technology	16.560	2011-DN-BX-K554	27,090	-
8038	Adult Drug Court Discretionary Grant	16.585	2010-DC-BX-0017	66,923	-
8039	Family Drug Court Program	16.585	2010-DC-BX-0090	147,440	-
8046	Felony Mental Health Court	16.812	2011-RM-BX-0003	369,299	-
8046	Felony Mental Health Court	16.812	2011-RM-BX-0003	15,654	-
8276	Future Appointed Counsel Training Grant	16.751	2012-DB-BX-0007	2,210	-
8605	Bulletproof Vest Partnership Program 2011	16.607	BPV-2011	89,795	-
8778	Forensic Casework DNA Backlog Reduction Program	16.741	2010-DN-BX-K097	29,048	-
8778	Forensic Casework DNA Backlog Reduction Program	16.741	2011-DN-BX-K422	402,929	-
8778	Forensic Casework DNA Backlog Reduction Program	16.741	2012-DN-BX-0070	163,187	-
PASS THROUGH PROGRAMS, OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION:					
7019	STAR - Success Through Addiction Recovery Drug Court Program	16.738	DJ-11-A10-16920-10	49,076	-
7072	Victims of Crime Act	16.575	VA-11-V30-19974-04	40,158	-
7072	Victims of Crime Act	16.575	VA-12-V30-19974-05	33,434	-
7076	High Crime Area Prevention Unit FY'12	16.738	DJ-10-A10-25344-01	37,342	-
7076	High Crime Area Prevention Unit FY'13	16.738	DJ-10-A10-25344-02	26,513	-
7303	Bulletproof Vests for Patrol Deputies	16.738	DJ-09-A10-25454-01	121,955	-
7304	Law Enforcement Technology and Equipment Revitalization, Pct.4	16.738	DJ-09-A10-25578-01	119,337	-
7311	Patrol Vehicle Technology Upgrade	16.738	DJ-09-A10-25682-01	90,065	-
7543	Violence Against Women Formula Grant	16.588	WF-11-V30-21326-03	3,051	-
7543	Violence Against Women Formula Grant	16.588	WF-12-V30-21326-04	21,818	-
7577	Gang Prevention Youth Mentoring Grant	16.540	JA-11-J20-23697-02	39,017	-
7611	Domestic Violence and Child Abuse: Services and Training	16.588	WF-11-V30-24822-01	35,577	-
7611	Domestic Violence and Child Abuse: Services and Training	16.588	WF-12-V30-24822-02	19,258	-
7612	Electronic Citation & Technology Project	16.738	DJ-10-A10-24901-01	20,937	-
7612	Electronic Citation & Technology Project	16.738	DJ-10-A10-24899-01	3,133	-
7612	Electronic Citation & Technology Project	16.738	DJ-10-A10-24900-01	7,577	-
7736	Victim Assistance Officer	16.575	VA-11-V30-24892-01	29,757	-
7736	Victim Assistance Officer	16.575	VA-12-V30-24892-02	22,076	-
7737	Victims of Crime Act Formula Grant Program	16.575	VA-11-V30-24601-01	22,841	-
7737	Victims of Crime Act Formula Grant Program	16.575	VA-12-V30-24601-02	20,586	-
7739	Specialized Investigator	16.588	WF-11-V30-24745-01	23,448	-
7739	Specialized Investigator	16.588	WF-12-V30-24745-02	25,478	-
7741	Electronic Citation & Technology Project	16.738	DJ-10-A10-24902-01	36,886	-
7742	Electronic Citation & Technology Project	16.738	DJ-10-A10-24826-01	12,697	-
7980	Coordinated Juvenile Crime Enforcement	16.523	JB-10-J20-13316-13	102,859	-
7980	Coordinated Juvenile Crime Enforcement	16.523	JB-11-J20-13316-14	67,029	-
8410	New Choices	16.738	DJ-09-A10-14878-14	194,778	-
8410	New Choices	16.738	DJ-10-A10-14878-15	112,149	-
8520	Domestic Violence Enhancement/Victims Assistance	16.588	WF-11-V30-13456-14	28,037	-
8520	Domestic Violence Enhancement/Victims Assistance	16.588	WF-12-V30-13456-15	24,892	-
8676	Harris County Medical Examiner Office Coverdell Improvement Project	16.742	CD-11-A10-17480-07	242,889	-
8705	Crime Victims Assistance Unit - Pct.5	16.588	WF-11-V30-18112-07	39,536	-
8705	Crime Victims Assistance Unit - Pct.5	16.588	WF-12-V30-18112-08	33,610	-
8707	Crime Victims Assistance Coordinator	16.575	VA-11-V30-18216-06	45,937	-
8707	Crime Victims Assistance Deputy	16.575	VA-11-V30-24437-01	43,903	-
8707	Victims Assistance Coordinator	16.575	VA-12-V30-18216-07	30,205	-
8707	Crime Victims Assistance Deputy	16.575	VA-12-XXX-24437-02	42,724	-
8708	Domestic Violence Deputy	16.575	VA-12-V30-25866-01	32,660	-
8711	Protective Order Prosecutor Project	16.588	WF-11-V30-13457-14	34,351	-
8711	Protective Order Prosecutor Project	16.588	WF-12-V30-13457-15	29,792	-
8760	Caseworker Intervention Expansion Project	16.588	WF-11-V30-13454-14	40,672	-
8760	Caseworker Intervention Expansion Project	16.588	WF-12-V30-13454-15	31,463	-
8766	Felony Family Violence Caseworker Project	16.588	WF-11-V30-17204-08	27,867	-
8766	Felony Family Violence Caseworker Project	16.588	WF-12-V30-17204-09	22,926	-
8960	Police Training for Violence Against Women	16.588	WF-11-V30-13455-14	33,318	-
8960	Police Training for Violence Against Women	16.588	WF-12-V30-13455-15	27,413	-
PASS THROUGH PROGRAMS, CITY OF HOUSTON:					
8715	2009 Justice Assistance Grant	16.738	2009-DJ-BX-1284	709,525	-
8715	2010 Justice Assistance Grant	16.738	2010-DJ-BX-1032	504,134	-
8715	2011 Justice Assistance Grant	16.738	2011-DJ-BX-3222	422,720	-
8715	2012 Justice Assistance Grant	16.738	2012-DJ-BX-0536	643,801	-

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2013

Fund No.	Federal Grantor / Pass-Through Agency Grantor / Program	CFDA Number	Grantor or Pass-through Grantor's Number	Program Expenditures	Amount Provided to Subrecipients
PASS THROUGH PROGRAMS, SAM HOUSTON STATE UNIVERSITY:					
7101	Project Safe Neighborhood	16.609	321-20-B48B	750	-
7101	Project Safe Neighborhood	16.609	321-20-C03B	9,817	-
7464	Project Safe Neighborhood - Texas Southern District	16.609	321-20-C03L	5,569	-
7707	Project Safe Neighborhood	16.609	321-20-C52B	22,102	-
PASS THROUGH PROGRAMS, PASADENA ISD:					
7557	Internet Crimes Against Children (ICAC)	16.543	N/A	19,508	-
TOTAL U.S. DEPARTMENT OF JUSTICE				10,118,349	-
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
DIRECT PROGRAMS:					
7054	Houston Urbanized Area Formula Funds	20.507	T0701	96,019	-
7054	Houston Urbanized Area Formula Funds	20.507	TX-90-X824-00	188,979	-
7054	Houston Urbanized Area Formula Funds	20.507	TX-90-X853-00	465,445	-
7054	Houston Urbanized Area Formula Funds	20.507	TX-90-X919-00	845,627	-
PASS THROUGH PROGRAMS, METROPOLITAN TRANSIT AUTHORITY:					
7062	New Freedom Transportation- RIDES	20.521	N/A	365,218	-
PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF TRANSPORTATION:					
7057	STEP - Comprehensive FY12	20.600	2012-HARRISP7-S-1YG-0084	75,611	-
7057	STEP - Comprehensive FY13	20.600	2012-HARRISP7-S-1YG-0059	32,805	-
7416	Elderly and Disabled Transportation Program	20.513	51012F7271	7,704	-
7416	Elderly and Disabled Transportation Program	20.513	51112F7253	252,262	-
7416	Elderly and Disabled Transportation Program	20.513	51212F7166	15,166	-
7502	Houston TranStar Expansion	20.205	12-0XXF5007	1,386,664	-
7502	Houston TranStar Expansion	20.205	12-0XXF5007	86,763	-
7572	No Refusal DWI Program	20.600	2011-HARRISDA-G-3YG-0026	211,666	-
7578	Houston TranStar Building Improvement	20.205	12-1XXF5013	3,005	-
7578	Houston TranStar Building Improvement	20.205	12-1XXF5013	705	-
7601	STEP - Click it or Ticket it	20.602	2012-HARRISCO-CIOT-00002	24,507	-
8865	STEP - Single Year - 2012 DWI	20.600	2012-HARRIS4-S-1YG-0081	26,221	-
8865	STEP - Single Year - 2013 DWI	20.600	2013-HARRIS4-S-1YG-0060	21,385	-
8895	STEP - Comprehensive	20.600	2011-HARRISCO-S-3YG-0013	350,957	-
8910	Motorist Assistance Program	20.205	12-2XXF5019	476,122	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				4,932,831	-
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF STATE HEALTH SERVICES:					
8320	WIC - Obesity Prevention	10.557	2012-040011	5,785,408	-
8320	WIC - Obesity Prevention	10.557	2013-042680	3,182,709	-
PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF AGRICULTURE:					
1000	National School Lunch and Breakfast Program - Juvenile Probation	10.553	75F4006	868,081	-
1000	National School Lunch and Breakfast Program - CPS	10.553	75D4002	9,424	-
	National School Lunch Program Commodities - CPS	10.555	75D4002	837	-
	National School Lunch Program Commodities - Juvenile Probation	10.555	75F4006	18,210	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE				9,864,669	-

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2013

Fund No.	Federal Grantor / Pass-Through Agency Grantor / Program	CFDA Number	Grantor or Pass-through Grantor's Number	Program Expenditures	Amount Provided to Subrecipients
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
DIRECT PROGRAMS:					
7296	Harris County Alliance for Children & Families	93.104	5 U79 SM57024-06	120,803	-
7322	FDA Foodborne Illness Reduction	93.103	1U18FD004659-01	8,170	-
7479	Specialized Substance Abuse and Trauma Treatment for Females	93.243	6H79TI021529-03	189,658	-
7479	Specialized Substance Abuse and Trauma Treatment for Females	93.243	5H79TI021529-03	17,175	-
7987	Voluntary Food Standards Program	93.103	HHSF223200920035M	103	-
7987	Voluntary Food Standards Program	93.103	HHSF223201010129M	1,610	-
8040	Basic Center Program for Runaway and Homeless Youth	93.623	90CY2425/03	84,892	-
8040	Basic Center Program for Runaway and Homeless Youth	93.623	90CY6434/01	46,363	-
8200	Ryan White Title I - Formula & Supplemental	93.914	H89HA00004-21	3,296,345	3,133,594
8200	Ryan White Title I - Formula & Supplemental	93.914	H89HA00004-22	16,987,172	14,870,295
PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF STATE HEALTH SERVICES:					
7312	Preparedness and Prevention Community Section/Bioterrorism Discretionary	93.069	2013-041088-004	28,199	-
7375	Cities Readiness Initiative	93.283	2011-038559-001	215,964	-
7375	Cities Readiness Initiative	93.283	2013-041088-003	166,471	-
7607	Public Health Emergency Preparedness	93.283	2011-038804-011	575,163	-
7607	Public Health Emergency Preparedness	93.283	2013-041088-005	531,088	-
7716	Preparedness and Prevention Community Section/Risk Based	93.069	2012-040267-001	67,871	-
8050	Title V - Maternal & Child Health	93.994	2011-036630-001	39,740	-
8050	Title V - Child Health and Dental	93.994	2012-039468-001	313,786	-
8050	Title V - Family Planning	93.994	2012-039468-001	25,031	-
8050	Title V - Family Planning	93.994	2013-042495-001	175,818	-
8060	Refugee Health Screening Program	93.576	2011-037298-001	41	-
8060	Refugee Health Screening Program	93.576	2012-039779-001	1,456,204	-
8060	Refugee Health Screening Program	93.576	2013-041088-008	1,007,757	-
8070	Immunization Action Plan	93.268	2011-036369-001	391	-
8090	Tuberculosis Prevention and Control	93.116	2012-040153-001	198,804	-
8090	Tuberculosis Prevention and Control	93.116	2013-041088-001A	165,013	-
8110	Title X - HIV Prevention/Family Planning	93.217	2012-040226-001	68,290	-
8110	Title X - HIV Prevention/Family Planning	93.217	2013-042366-001	63,495	-
8110	Title X - Family Planning Fees	93.667	2012-040714-001A	885,742	-
8140	HIV Prevention	93.940	2012-040437-001	201,823	-
8140	HIV Prevention	93.940	2012-043074-001	23,632	-
8215	Infectious Disease Epidemiology and Surveillance - West Nile	93.283	2012-040648-001	58,944	-
8215	Infectious Disease Epidemiology and Surveillance - West Nile	93.283	2013-041088-007A	30,149	-
PASS THROUGH PROGRAMS, TEXAS OFFICE OF THE ATTORNEY GENERAL:					
7003	Access and Visitation Shared Parenting	93.597	11-C0107	19,491	-
7003	Access and Visitation Shared Parenting	93.597	13-C0108	36,914	-
PASS THROUGH PROGRAMS, TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES:					
7007	Title IV-E Legal Services	93.658	23941790	848,034	-
7007	Title IV-E Legal Services	93.658	23441790	723,684	-
7023	Title IV-E Child Welfare Services	93.658	23380590	702,200	-
7023	Title IV-E Child Welfare Services	93.658	23380590	668,522	-
7275	Stand Alone Drug Services	93.556	23812221	41,086	-
7275	Stand Alone Drug Services	93.556	23812221	17,721	-
7519	Permanency Planning Services	93.556	23785482	519,640	-
7519	Permanency Planning Services	93.556	23785482	399,703	-
7521	Family Assessment Services	93.556	23839761	203,612	-
7521	Family Assessment Services	93.556	23839761	151,156	-
7986	Pre-Adopt Review and Approval Staffing Services	93.556	23714601	20,803	-
7986	Pre-Adopt Review and Approval Staffing Services	93.556	23714601	5,775	-
8045	STAR - Services to At Risk Youth Program	93.556	23420901	93,726	-
8487	Chafee Foster Care Independence Program (PAL)	93.674	23787501	178	-
8487	Chafee Foster Care Independence Program (PAL)	93.556	23939348	129,198	-
8487	Chafee Foster Care Independence Program (PAL)	93.674	23939348	458,485	-

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2013

Fund No.	Federal Grantor / Pass-Through Agency Grantor / Program	CFDA Number	Grantor or Pass-through Grantor's Number	Program Expenditures	Amount Provided to Subrecipients
8487	Chafee Foster Care Independence Program (PAL)	93.674	23787501	388,366	-
8488	Community Youth Development FY2012	93.556	23794361	439,854	294,342
8488	Community Youth Development FY2013	93.556	23794361	230,174	156,401
PASS THROUGH PROGRAMS, TEXAS CENTER FOR THE JUDICIARY:					
7316	Infant Injury & Child Abuse Forensic Research Support	93.643	CJA-13-10	10,904	-
7317	Child Abuse: Diagnosis to Prosecution - Conference	93.643	CJA-13-09	4,548	-
PASS THROUGH PROGRAMS, TEXAS STATE UNIVERSITY					
7314	FY2013 Tobacco Enforcement Program	93.058	N/A	3,450	-
7314	FY2013 Tobacco Enforcement Program	93.058	N/A	3,413	-
PASS THROUGH PROGRAMS, TEXAS WORKFORCE COMMISSION:					
7024	PAL - Transition Center	93.558	2812TAN001	168,690	-
7024	PAL - Transition Center	93.558	2813TAN001	95,277	-
PASS THROUGH PROGRAMS, UNIVERSITY OF TEXAS PREVENTION RESEARCH CENTER:					
7315	Teenage Pregnancy Prevention Replication Projects	93.297	0008092	28,362	-
7982	UT: Health Promotion and Disease Prevention Centers	93.135	0007159A	13,263	-
7982	UT: Health Promotion and Disease Prevention Centers	93.135	0007160A	4,250	-
7591	Teenage Pregnancy Prevention (TPP)	93.297	0008092B	35,241	-
7591	Teenage Pregnancy Prevention (TPP)	93.297	0008092B	5,613	-
PASS THROUGH PROGRAMS, NATIONAL ASSOCIATION OF COUNTY AND CITY HEALTH OFFICIALS:					
7767	Centers for Disease Control, Prevention Investigations and Technical Assistance	93.283	2011-102802	22,556	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				33,545,596	18,454,632
OFFICE OF NATIONAL DRUG CONTROL POLICY					
DIRECT PROGRAMS:					
8008	Major Drug Squad 2010	07.999	G10HN0004A	5,433	-
8008	Houston Money Laundering	07.999	G10HN0004A	38,323	-
8008	Truck, Air, Rail, and Port	07.999	G10HN0004A	4,222	-
8008	Operation Hemisphere 2010	07.999	G10HN0004A	99,074	-
8008	Major Squad 2011	07.999	G11HN0004A	214,775	-
8008	Houston Money Laundering 2011	07.999	G11HN0004A	443,944	-
8008	Houston Intelligence Support Center 2011	07.999	G11HN0004A	94,784	-
8008	Truck, Air, Rail, and Port 2011	07.999	G11HN0004A	39,272	-
8008	Operation Hemisphere 2011	07.999	G11HN0004A	1,036,832	-
8008	Major Drug Squad 2012	07.999	G12HN0004A	21,627	-
8008	Houston Money Laundering 2012	07.999	G12HN0004A	54,583	-
8008	Houston Intelligence Support Center 2012	07.999	G12HN0004A	7,222	-
8008	Truck, Air, Rail, and Port 2012	07.999	G12HN0004A	7,504	-
TOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY				2,067,595	-
U.S. DEPARTMENT OF DEFENSE					
DIRECT PROGRAMS:					
7743	Electronic Absentee Systems for Elections (EASE) '11	12.217	H98210-12-1-0014	100,421	-
TOTAL U.S. DEPARTMENT OF DEFENSE				100,421	-

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2013

Fund No.	Federal Grantor / Pass-Through Agency Grantor / Program	CFDA Number	Grantor or Pass-through Grantor's Number	Program Expenditures	Amount Provided to Subrecipients
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
DIRECT PROGRAMS:					
8034	Port Security Grant Program	97.056	2007-GB-T7-K086	4,790,405	-
8034	Port Security Grant Program	97.056	2008-GB-T8-K006	11,525,749	11,264,807
8034	Port Security Grant Program	97.056	2009-PU-T9-K011	5,290,926	5,290,926
8034	Port Security Grant Program	97.056	2010-PU-T0-K002	653,764	634,200
8034	Port Security Grant Program	97.056	EMW-2011-PU-K00146	106,014	94,828
PASS THROUGH PROGRAMS, UNITED WAY:					
7280	FEMA Phase XXV - Emergency Food & Shelter Program	97.024	N/A	71,630	-
7280	FEMA Phase XXV - Emergency Food & Shelter Program	97.024	N/A	119,964	-
PASS THROUGH PROGRAMS, GOVERNORS DIVISION OF EMERGENCY MANAGEMENT:					
7016	Urban Area Security Initiative	97.008	2009-SS-T9-0064	7,336,454	-
7016	Urban Area Security Initiative	97.008	2010-SS-T0-0008	4,463,110	-
7016	Urban Area Security Initiative	97.008	EMW-2011-SS-00019	2,115,227	-
7016	Urban Area Security Initiative	97.008	EMW-2012-SS-00018	1,493	-
7094	FEMA - Public Assistance - Hurricane Ike	97.036	FEMA-1791-DR-TX	1,286,981	-
7107	Citizens Corps Grant FY2011	97.053	EMW-2011-SS-00019	8,336	-
7284	FEMA - Public Assistance - Tropical Storm Allison	97.036	FEMA-1379-DR	233,021	-
7289	Emergency Management Performance Grant FY12	97.042	12TX-EMPG-0348	308,929	-
7294	FEMA - Public Assistance - Hurricane Katrina	97.036	FEMA-3216-EM-TX	2,270	-
7558	Regional Catastrophic Preparedness Initiative '09	97.111	2009-CA-T9-0002	11,936	-
7558	Regional Catastrophic Preparedness Initiative '10	97.111	2010-CA-T0-0005	144,730	-
8525	Homeland Security Grant Program	97.073	2010-SS-T0-0008	36,128	-
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				38,507,067	17,284,761
<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>					
PASS THROUGH PROGRAMS, TEXAS STATE LIBRARY AND ARCHIVES COMMISSION:					
7318	Read, Educate, Create @ HCPL - Northwest Branch Library	45.310	475-13019	7,907	-
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES				7,907	-
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>					
PASS THROUGH PROGRAMS, TEXAS SECRETARY OF STATE:					
7262	General HAVA Title III Compliance	90.401	78576	192,713	-
TOTAL U.S. ELECTION ASSISTANCE COMMISSION				192,713	-
<u>U.S. DEPARTMENT OF THE INTERIOR</u>					
PASS THROUGH PROGRAMS, UNIVERSITY OF TEXAS AT AUSTIN LADY BIRD JOHNSON WILDFLOWER CENTER:					
7326	Prairie Dawn Conservation	15.615	N/A	27	-
TOTAL U.S. DEPARTMENT OF THE INTERIOR				27	-
<u>U.S. DEPARTMENT OF THE TREASURY</u>					
DIRECT PROGRAMS:					
2600	Sheriff Seized Assets	21.000	N/A	299,327	-

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2013

Fund No.	Federal Grantor / Pass-Through Agency Grantor / Program	CFDA Number	Grantor or Pass-through Grantor's Number	Program Expenditures	Amount Provided to Subrecipients
PASS THROUGH PROGRAMS, DEPARTMENT OF HOMELAND SECURITY:					
7598	Homeland Security Investigations '11	21.000	N/A	2,675	-
TOTAL U.S. DEPARTMENT OF TREASURY				<u>302,002</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS (EXCLUDING ARRA FEDERAL GRANTS)				<u>\$ 154,642,243</u>	<u>\$ 50,918,018</u>
 <u>ARRA FEDERAL GRANTS</u>					
<u>U.S. DEPARTMENT OF COMMERCE</u>					
PASS THROUGH PROGRAMS, TEXAS STATE LIBRARY AND ARCHIVES COMMISSION:					
7596	ARRA Public Computer Center Grant	11.557	461-11015	\$ 231,644	\$ -
TOTAL U.S. DEPARTMENT OF COMMERCE - ARRA GRANT				<u>231,644</u>	<u>-</u>
<u>U.S. DEPARTMENT OF ENERGY</u>					
DIRECT PROGRAMS:					
7547	ARRA Harris County Energy Efficiency & Conservation Block Grant	81.128	DE-EE0000914	4,305,022	-
TOTAL U.S. DEPARTMENT OF ENERGY - ARRA GRANTS				<u>4,305,022</u>	<u>-</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
DIRECT PROGRAMS:					
7546	ARRA Port Security Grant Program	97.116	2009-PU-R1-0232	16,324	-
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY - ARRA GRANTS				<u>16,324</u>	<u>-</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
DIRECT PROGRAMS:					
7439	ARRA Healthy Homes Demonstration Program	14.901	TXLHH0179-08	49,198	-
7507	ARRA Community Development Block Grant (CDBG-R)	14.253	B-09-UY-48-0002	217,483	-
7511	ARRA Homelessness Prevention and Rapid Re-Housing	14.257	S-09-UY-48-0002	924,272	84,617
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT - ARRA GRANTS				<u>1,190,953</u>	<u>84,617</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>					
PASS THROUGH PROGRAMS, CITY OF HOUSTON:					
7529	ARRA JAG Formula Allocation	16.804	2009-SB-B9-0717	1,516,717	-
TOTAL U.S. DEPARTMENT OF JUSTICE - ARRA GRANTS				<u>1,516,717</u>	<u>-</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
DIRECT PROGRAMS:					
7509	ARRA Houston Urbanized Area Formula	20.507	TX-96-X041-00	96,749	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION - ARRA GRANTS				<u>96,749</u>	<u>-</u>
TOTAL EXPENDITURES OF ARRA FEDERAL AWARDS				<u>\$ 7,357,409</u>	<u>84,617</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 161,999,652</u>	<u>\$ 51,002,635</u>

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2013

Fund No.	Federal Grantor / Pass-Through Agency Grantor / Program	CFDA Number	Grantor or Pass-through Grantor's Number	Program Expenditures	Amount Provided to Subrecipients
<u>STATE GRANTS</u>					
<u>OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION</u>					
DIRECT PROGRAMS:					
7019	STAR - Success Through Addiction Recovery Drug Court Program	N/A	DC-12-A10-16920-09	\$ 73,653	\$ -
7301	Multi-Agency Gang Project	N/A	CM-12-A10-25428-01	110,206	-
7321	Yates High School Gang Free Zone	N/A	SF-13-J20-25677-01	22,586	-
7324	Spring Branch Delinquency and Dropout Program	N/A	SF-13-J20-25791-01	56,507	-
7325	Delinquency and Dropout in Alief ISD	N/A	SF-13-J20-25698-01	56,204	-
7528	Systems of Hope Sunnyside	N/A	SF-12-J20-21367-03	32,951	-
7553	Veterans' Court Program	N/A	DC-12-A10-22830-03	81,709	-
7553	Veterans' Court Program	N/A	DC-13-A10-22830-04	37,702	-
7577	Gang Prevention Youth Mentoring Grant	N/A	SF-13-J20-23697-03	27,136	-
7613	State Drug Court Training	N/A	SF-13-A10-26122-01	48,630	-
8768	DC - Drug Court Program	N/A	DC-12-A10-17374-08	53,149	-
8768	DC - Drug Court Program	N/A	DC-13-A10-17374-09	34,671	-
PASS THROUGH PROGRAMS, HOUSTON-GALVESTON AREA COUNCIL:					
8641	Regional Law Enforcement Training Program	N/A	N/A	8,080	-
8641	Regional Law Enforcement Training Program	N/A	N/A	11,548	-
TOTAL OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION				654,732	-
<u>TEXAS PARKS AND WILDLIFE DEPARTMENT</u>					
DIRECT PROGRAMS:					
8114	Armand Bayou Nature Center	N/A	51-000066	5,867	-
PASS THROUGH PROGRAMS, MONTGOMERY COUNTY:					
7087	Spring Creek Greenway Project	N/A	50-000400	61,283	-
TOTAL TEXAS PARKS AND WILDLIFE DEPARTMENT				67,150	-
<u>TEXAS OFFICE OF THE ATTORNEY GENERAL</u>					
DIRECT PROGRAMS:					
8270	Texas Automated Victim Notification - VINE	N/A	1336874	59,811	-
TOTAL TEXAS OFFICE OF THE ATTORNEY GENERAL				59,811	-
<u>OFFICE OF THE COMPTROLLER</u>					
DIRECT PROGRAMS:					
8685	Tobacco Compliance 2011/2012	N/A	N/A	9,702	-
TOTAL OFFICE OF THE COMPTROLLER				9,702	-
<u>TEXAS DEPARTMENT OF STATE HEALTH SERVICES</u>					
DIRECT PROGRAMS:					
8020	Tuberculosis Prevention and Control	N/A	2012-039042-001	316,004	-
8020	Tuberculosis Prevention and Control	N/A	2013-041088-002	234,055	-
8030	Regional and Local Services	N/A	2012-039487-001	208,717	-
8030	Regional and Local Services	N/A	2013-041088-006	56,625	-
8175	IDCU/FLU Internet Based Web	N/A	2012-038445-001	8,000	-

See notes to schedule.

HARRIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2013

Fund No.	Federal Grantor / Pass-Through Agency Grantor / Program	CFDA Number	Grantor or Pass-through Grantor's Number	Program Expenditures	Amount Provided to Subrecipients
PASS THROUGH PROGRAMS, THE RESOURCE GROUP:					
8515	Early Medical Intervention Program	N/A	12HCS00SS	21,072	-
8515	Early Medical Intervention Program	N/A	12HCS00SS	59,830	-
8515	Early Medical Intervention Program	N/A	13HCS00SS	55,437	-
TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICES				959,740	-
<u>TEXAS DEPARTMENT OF MOTOR VEHICLES</u>					
PASS THROUGH PROGRAMS, AUTOMOBILE THEFT PREVENTION AUTHORITY:					
8710	Auto Theft Division	N/A	SA-T01-10052-12	624,765	-
8710	Auto Theft Division	N/A	SA-T01-10052-13	438,050	-
TOTAL TEXAS DEPARTMENT OF MOTOR VEHICLES				1,062,815	-
<u>THE SUPREME COURT OF TEXAS</u>					
DIRECT PROGRAMS:					
7709	Dedicated MDL Asbestos Court	N/A	201-12-00001	42,968	-
7709	Dedicated MDL Asbestos Court	N/A	201-13-00001	36,109	-
TOTAL THE SUPREME COURT OF TEXAS				79,077	-
<u>TEXAS COMMISSION ON ENVIRONMENTAL QUALITY</u>					
DIRECT PROGRAMS:					
7222	Low Income Vehicle Repair Assistance Program	N/A	582-9-90416-06	1,023,244	1,023,244
7222	Low Income Vehicle Repair Assistance Program	N/A	582-12-20273	618,870	618,870
7504	LIRAP - Local Initiative Project	N/A	582-8-89962	820,337	-
7504	LIRAP - Local Initiative Project	N/A	582-8-89962	14,062	-
PASS THROUGH PROGRAMS, HOUSTON GALVESTON AREA COUNCIL:					
7319	Environmental Crimes Prosecutor '12	N/A	12-16-G02	59,089	-
TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY				2,535,602	1,642,114
<u>TEXAS DEPARTMENT OF AGRICULTURE</u>					
PASS THROUGH PROGRAMS, FOUNDATION PRECINCT2GETHER:					
8001	Texans Feeding Texans: Home-Delivered Meal Grant	N/A	HDM-12-863	86,229	-
TOTAL TEXAS DEPARTMENT OF AGRICULTURE				86,229	-
<u>TEXAS OFFICE OF COURT ADMINISTRATION</u>					
DIRECT PROGRAMS:					
1000	Indigent Defense Formula Grant	N/A	N/A	2,440,495	-
8275	Public Defender Pilot Program	N/A	212-12-D03	4,022,738	-
8275	Public Defender Pilot Program	N/A	212-13-D03	630,947	-
TOTAL TEXAS OFFICE OF COURT ADMINISTRATION				7,094,180	-
TOTAL EXPENDITURES OF STATE AWARDS				\$ 12,609,038	\$ 1,642,114
GRAND TOTAL EXPENDITURES OF FEDERAL & STATE AWARDS				\$ 174,608,690	\$ 52,644,749

See notes to schedule.

HARRIS COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2013

1. The accompanying schedule of expenditures of federal and state awards includes the federal grant activity and state grant activity of the County and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Federal and state awards provided to sub-recipients are treated as expenditures when paid to the sub-recipient.

2. Reconciliation of the Schedule of Expenditures of Federal and State Awards to Grants Special Revenue Fund of the Comprehensive Annual Financial Report (“CAFR”) for the year ended February 28, 2013:

Federal expenditures (excluding ARRA Federal Grants) per schedule	\$	154,642,243
ARRA Federal expenditures per schedule		7,357,409
State expenditures per schedule		<u>12,609,038</u>
Subtotal		174,608,690
Add:		
County funded portion of grants		11,607,497
Local grants		4,950,906
Less:		
Trial Balance adjustments for modified accrual basis of accounting		(1,798,878)
Grants - other fund types		<u>(7,306,290)</u>
Total	\$	<u><u>182,061,925</u></u>
Balance per CAFR (page 133)- Grants Special Revenue Fund	\$	<u><u>182,061,925</u></u>

HARRIS COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED FEBRUARY 28, 2013

3. Reporting Entity - The County, for purposes of the supplementary schedule of expenditures of federal and state awards includes all the funds of the primary government as defined by the Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity." It does not include the following component units of the County as follows:

Harris County Hospital District
Harris County Flood Control District
Harris County Juvenile Board
Mental Health and Mental Retardation Authority
The Children's Assessment Center Foundation

These component units also receive federal financial assistance but separately satisfy the audit requirements of OMB Circular A-133 by engaging other auditors to perform an audit in accordance with OMB Circular A-133.

4. Noncash Awards - Certain federal financial award programs do not involve cash awards to Harris County. These programs include commodities as follows:

U.S. Department of Agriculture

Donated Commodities (CFDA #10.555)

Value of commodities issued	\$ 19,047
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**HARRIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED FEBRUARY 28, 2013**

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:	Unmodified.
Internal control over financial reporting: Material weakness (es) identified?	No.
Significant deficiency (ies) identified not considered to be a material weakness?	None reported.
Noncompliance material to financial statements noted?	No.

Federal Awards

Internal control over major programs: Material weakness (es) identified?	No.
Significant deficiency (ies) identified not considered to be a material weakness?	None reported.
Type of auditors' report issued on compliance for major programs:	Unmodified.
Any audit findings disclosed that are required to be reported in accordance with Circular A-133 (section 510(a))?	No.

Identification of major programs:

Name of Major Federal/State Program	CFDA Number
WIC - Obesity Prevention	10.557
CDBG-Neighborhood Stabilization Program	14.218
Community Development Block Grant/Entitlements Grants	14.218
Community Development Block Grant/Disaster Recovery Program	14.218
CDBG- City of Houston - Harris County Eastgate Cemetery	14.218
ARRA Community Development Block Grant (CDBG-R)	14.253
ARRA Homelessness Prevention and Rapid Re-Housing	14.257
STAR - Success Through Addiction Recovery Drug Court Program	16.738
High Crime Area Prevention Unit	16.738
Bulletproof Vests for Patrol Deputies	16.738
Law Enforcement Technology and Equipment Revitalization, Pct. 4	16.738
Patrol Vehicle Technology Upgrade	16.738
Electronic Citation & Technology Project	16.738
New Choices	16.738
Justice Assistance Grant	16.738
ARRA JAG Formula Allocation	16.804
Motorist Assistance Program	20.205
ARRA Harris County Energy Efficiency & Conservation Block Grant	81.128

**HARRIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED FEBRUARY 28, 2013**

Name of Major Federal/State Program	CFDA Number
LIRAP - Local Initiative Program	State
Tuberculosis Prevention and Control	State
Auto Theft Division	State

Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000 and \$394,564
for federal and state, respectively

Auditee qualified as a low-risk auditee? Yes.

II. FINANCIAL STATEMENT FINDINGS SECTION

None noted.

III. FEDERAL AND STATE AWARDS FINDINGS AND QUESTIONED COSTS SECTION

Program	Finding/Noncompliance	Questioned Cost
	Finding 13 -01	
	<p><u>SEFA Preparation Control Deficiency:</u> In testing the Schedule of Expenditures of Federal and State Awards (“SEFA”) dated February 28, 2013, we encountered two grants that were selected as major programs for testing that did not represent grant funds and should have therefore been excluded from the SEFA.</p> <p><u>Condition:</u> The Concrete Services grants (CFDA no. 93.658) were originally included in the preliminary 2/28/13 SEFA as federal programs expended by the County. It was determined through inquiry and corroboration that the County is not a sub-recipient of the grant but rather qualifies as a vendor, and the awards should not have been included on the SEFA. The total amount of funding in question related to these grants is \$203,068.</p> <p>Certain state programs identified as “Children’s Advocacy Center” grants were incorrectly included on the preliminary SEFA. It was determined through inquiry and corroboration that the County is not a sub-recipient of the grant but rather qualifies as a vendor, and the awards should not have been included on the SEFA. The total amount included in the preliminary SEFA related to these grants was \$616,666.</p> <p><u>Criteria:</u> Per OMB Circular A-133 and the AICPA Audit Guide-<i>Government Auditing Standards and Circular A-133 Audits (AAG-SLA)</i>, a</p>	N/A

**HARRIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED FEBRUARY 28, 2013**

Program	Finding/Noncompliance	Questioned Cost
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sub-recipient is when an entity receives federal funding from a pass-through agency and:

- Determines who is eligible to receive what federal financial assistance;
- Has its performance measured against whether the objectives of the federal program are met;
- Has responsibility for programmatic decision making;
- Has responsibility for adherence to compliance requirements applicable to the federal program; and
- Uses the federal funds to carry out a program of the entity as compared to providing goods or services for a program of the pass-through entity (AAG-SLA 12.10).

We do not believe the County has met the above criteria related to the Children’s Advocacy Center grants. In addition, the Texas Department of Family and Protective Services has provided written confirmation that the County is not a sub-recipient for the concrete services grants listed under CFDA 93.658.

Impact: The SEFA could include other grant funding that is not received as a sub-recipient, and therefore the schedule would overstate grant expenditures.

Recommendation: The County Auditor’s Office should confirm with the respective departments the County’s status as vendors or sub-recipients.

Corrective Action Plan: The County Auditor’s Office will continue to work with the awarding agencies and the respective County Departments to determine the County’s status as vendor or sub-recipient. In addition, a new background part will be created, in the County’s financial system to track “vendor contracts” which will then be excluded when preparing the SEFA.

Estimated Completion Date: September 30, 2013.

County Contact Person: Paul Wilden, Grants Manager.

**HARRIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED FEBRUARY 28, 2013**

IV. STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Program	Finding/Noncompliance	Questioned Cost
	Finding 03-01	
	<p><u>Condition:</u> The Harris County Sports & Convention Corporation’s (the “Corporation”), a blended component unit of Harris County, Texas (the “County”), investment activities are governed by the State of Texas Public Funds Investment Act (the “Act”). The Corporation made a \$12 million investment in the Harris County – Houston Sports Authority’s Subordinate Lien Notes Series 2001 C-1 and Series C-2 (the “Notes”) that were not in compliance with the Act, because the Notes did not receive a rating from at least one nationally recognized investment rating firm.</p> <p><u>Criteria:</u> Under the Act, the Corporation is authorized to invest in (1) direct debt securities of the United States or its Agencies, (2) direct obligations of the State of Texas or its agencies and instrumentalities, (3) collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, (4) other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States, (5) obligations of states, agencies, counties, cities and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent.</p> <p><u>Recommendation:</u> Ensure compliance with the Act.</p> <p><u>FY 2013 Status:</u> The Corporation agrees that this investment does not comply with the Texas Public Investment Act; however, the Corporation has been unable to divest itself of the Notes. The Corporation has adopted an investment policy that prohibits future investments that do not comply with the Act.</p> <p><u>Estimated Completion Date:</u> Maturity of Notes.</p> <p><u>County Contact Person:</u> Willie P. Loston, Executive Director of Harris County Sports & Convention Corporation.</p>	N/A

**HARRIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED FEBRUARY 28, 2013**

Program	Finding/Noncompliance	Questioned Cost										
CFDA 11.557 ARRA Public Computer Center	<p style="text-align: center;">Finding 12-01 – Reporting Control Deficiency & Reporting Non-Compliance</p> <p><u>Condition:</u> The quarterly performance report for the ARRA Public Computer Center Grant covering the period 10/1/11-12/31/11 was submitted timely, but was incomplete. The required report was submitted by the due date of 1/7/12, however was missing the second page of the “Key Indicators” information, which contains the average users per week, information that is required per the grant agreement.</p> <p><u>Criteria:</u> Per Article VII of the Public Computer Center Grant Agreement, “The Grantee agrees to submit a Broadband Technology Opportunities Program (“BTOP”) quarterly performance report on all activities relating to the program to the Grantor on or before due dates listed in the following schedule for each year of the grant:</p> <table style="margin-left: 40px;"> <thead> <tr> <th style="text-align: center;"><u>Reporting Period</u></th> <th style="text-align: center;"><u>Due Date</u></th> </tr> </thead> <tbody> <tr> <td>October 1-December 31</td> <td>January 7</td> </tr> <tr> <td>January 1-March 31</td> <td>April 7</td> </tr> <tr> <td>April 1-June 30</td> <td>July 7</td> </tr> <tr> <td>July 1-September 30</td> <td>August 7</td> </tr> </tbody> </table> <p>The following performance report measures are the minimum required to be submitted on a quarterly basis for the term of the contract:</p> <ol style="list-style-type: none"> a. Narrative description of Significant Project Accomplishments Completed b. Number of New Workstations Installed and Available to the Public c. Average Users per Week d. Upgraded broadband connectivity at PCC (if applicable) e. Number of Existing Workstations Upgraded (if applicable) f. Narrative description of Outreach Activities g. Name, length, number of participants, and number of hours for any training programs h. Number of jobs created-contact program manager for details <p>The BTOP Performance Report can be found at: http://www.tsl.state.tx.us/agency/forms/grantforms.html”.</p>	<u>Reporting Period</u>	<u>Due Date</u>	October 1-December 31	January 7	January 1-March 31	April 7	April 1-June 30	July 7	July 1-September 30	August 7	N/A
<u>Reporting Period</u>	<u>Due Date</u>											
October 1-December 31	January 7											
January 1-March 31	April 7											
April 1-June 30	July 7											
July 1-September 30	August 7											

Impact: The required forms could be delayed at the Texas State Library level, which could lead to the agency violating ARRA regulations.

**HARRIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED FEBRUARY 28, 2013**

Program

Finding/Noncompliance

**Questioned
Cost**

Recommendation: Prior to submitting required quarterly performance reports, the Grant Coordinator and preparers of respective reports should review the report to ensure it is complete, containing all required information as outlined in the grant agreement. Further, tangible proof should be maintained in the review process of these reports to corroborate that the review was performed.

Status: The Grant Coordinator prepares and reviews the quarterly performance reports. Then the Library's Marketing Director completes the training detail section of the quarterly performance reports. Prior to filing the reports, the Director is reviewing all the other sections to verify they are complete. Once the report has been reviewed and approved for submittal, a copy is initialed by the two staff members who reviewed the report. Then the copy is maintained to corroborate that the review was performed. Nothing has been left off subsequent reports.

County Contact Person: Linda Stevens, Marketing Director, Harris County Library