

**CITY OF HOUSTON, TEXAS**  
**SINGLE AUDIT REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2021**

# CITY OF HOUSTON, TEXAS

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**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***

**Independent Auditors' Report**

To the Honorable Mayor, Members of  
City Council and City Controller of the  
City of Houston, 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 financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Houston, Texas (the "City"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 10, 2021.

Our report includes a reference to other auditors who audited the financial statements of the Firefighters' Relief and Retirement Pension Trust Fund, the Municipal Employees' Pension Trust Fund, and the Police Officers' Pension Trust Fund, blended component units of the City, which, in the aggregate, represent 100% of the assets and net position of the pension trust funds, within the fiduciary funds. Except for Houston Area Library Automated Network and Lamar Terrace Public Improvement District, we did not audit the financial statements of any governmental discretely presented component units which represent 8.9%, (6.4%) and 7.6%, respectively, of the assets, net position (deficit), and revenues of the governmental activities or any business-type discretely presented component units which represents 6.3%, 11.5% and 7.6%, respectively, of the assets, net position, and revenues of the business-type activities. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. Except for the Houston Arts Alliance, Houston Forensic Science Center, and Houston Recovery Center LGC, which were audited under *Governmental Auditing Standards*, all other governmental and business-type discretely presented component units audited by other auditors were not audited in accordance with *Governmental Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing 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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City'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 financial statements. 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 result of that testing, and not to provide an opinion on the effectiveness of the City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

McConnell Jones LLP Banks, Finley, White & Co.

December 10, 2021  
Houston, Texas



**Report on Compliance for Each Major Federal and State Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State of Texas Uniform Grant Management Standards**

**Independent Auditors' Report**

To the Honorable Mayor, Members of  
City Council and City Controller of the  
City of Houston, Texas

**Report on Compliance for Each Major Federal and State Program**

We have audited the City of Houston, Texas (the "City") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the State of Texas *Uniform Grants Management Standards* ("UGMS") that could have a direct and material effect on each of the City's major federal and state programs for the year ended June 30, 2021. The City'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.

The City's financial statements include the operations of the Houston Arts Alliance, Houston Forensic Science Center and Houston Recovery Center LGC, which expended \$2,000,000, \$1,673,098, and \$1,306,645 in federal awards, respectively, which is not included in the City's schedule of expenditures of federal and state awards during the year ended June 30, 2021. Our audit described above, did not include the operations of Houston Arts Alliance, Houston Forensic Science Center and Houston Recovery Center LGC because those entities engaged other auditors to perform an audit of compliance.

**Management's Responsibility**

Management is responsible for compliance with federal and State of Texas statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the City'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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the audit requirements of the State of Texas UGMS. Those standards, the Uniform Guidance and the State of Texas UGMS 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 City'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 City's compliance.

### **Opinion on Each Major Federal and State Program**

In our opinion, the City 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 June 30, 2021.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance, and which are described in the accompanying schedule of findings and questioned costs as item 2021-001 and 2021-003. Our opinion on each major federal program is not modified with respect to these matters.

The City's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and a plan to take corrective measures in a separate document, prepared by the City, called the corrective action plan. The City's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

### **Report on Internal Control Over Compliance**

Management of the City 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 City'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 the Uniform Guidance and the State of Texas 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 City'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 a 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 or a state 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 a 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any



deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2021-001, 2021-002 and 2021-003, that we consider to be significant deficiencies.

The City's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and a plan to take corrective measures in a separate document, prepared by the City, called the corrective action plan. The City's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 the Uniform Guidance and the State of Texas UGMS. Accordingly, this report is not suitable for any other purpose.

**Report on the Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State of Texas UGMS**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 10, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State of Texas UGMS and is not a required part of the basic 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 basic 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 basic financial statements or to the basic 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 expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*McConnell & Jones LLP Banks, Finley, White & Co.*

December 10, 2021  
Houston, Texas

**CITY OF HOUSTON, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**FEDERAL AWARDS**

<u>Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Federal Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
<b>US Department of Agriculture Food and Nutrition Services</b>					
<b>Pass-Through Awards</b>					
<i>Texas Health and Human Services Commission</i>					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	206TX507W1003	2017-049799-001-04	\$ -	\$ 3,346,331
COVID-19 - WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	206TX507W5003	2017-049799-001-04	-	209,510
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	216TX507W1003	HHS000804700001	-	6,879,984
COVID-19 - WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	216TX507W1003	HHS000804700001	-	224,613
				-	10,660,438
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	206TX176Q3903	HHS000804700001	-	112,453
<i>Total Texas Health and Human Services Commission</i>				-	10,772,891
<i>Texas Department of Agriculture Food and Nutrition Services</i>					
Child and Adult Care Food Program	10.558	196TX332N1099 206TX332N1099	TX101100701525	-	447,948
Summer Food Service Program for Children	10.559	196TX332N1099	TX101100701525	-	632,691
<i>Total Texas Department of Agriculture Food and Nutrition Services</i>				-	1,080,639
<b>Total Pass-Through Awards</b>				<b>\$ -</b>	<b>\$ 11,853,530</b>
<b>Total US Department of Agriculture Food and Nutrition Services</b>				<b>\$ -</b>	<b>\$ 11,853,530</b>
<b>US Department of Commerce</b>					
<b>Pass-Through Award</b>					
<i>Texas General Land Office</i>					
Coastal Zone Management Administration Awards	11.419	NA18NOS4190153	19-058-000-B092	\$ -	\$ 17,807
<i>Total Texas General Land Office</i>				-	17,807
<b>Total Pass-Through Awards</b>				<b>\$ -</b>	<b>\$ 17,807</b>
<b>Total US Department of Commerce</b>				<b>\$ -</b>	<b>\$ 17,807</b>
<b>US Department of Housing and Urban Development</b>					
<b>Direct Awards</b>					
Community Development Block Grants/Entitlement Grants	14.218	B-08-MC-48-0018	-	\$ 9,988	\$ 9,988
Community Development Block Grants/Entitlement Grants	14.218	B-09-MC-48-0018	-	203	203
Community Development Block Grants/Entitlement Grants	14.218	B-10-MC-48-0018	-	-	180,767
Community Development Block Grants/Entitlement Grants	14.218	B-12-MC-48-0018	-	-	21,217
Community Development Block Grants/Entitlement Grants	14.218	B-13-MC-48-0018	-	121,316	121,316
Community Development Block Grants/Entitlement Grants	14.218	B-14-MC-48-0018	-	992,528	992,528
Community Development Block Grants/Entitlement Grants	14.218	B-15-MC-48-0018	-	69,763	73,157
Community Development Block Grants/Entitlement Grants	14.218	B-16-MC-48-0018	-	78,470	1,107,759
Community Development Block Grants/Entitlement Grants	14.218	B-17-MC-48-0018	-	254,162	1,592,460
Community Development Block Grants/Entitlement Grants	14.218	B-18-MC-48-0018	-	603,186	2,697,733
Community Development Block Grants/Entitlement Grants	14.218	B-19-MC-48-0018	-	1,758,499	3,380,332
Community Development Block Grants/Entitlement Grants	14.218	B-20-MC-48-0018	-	126,278	18,473,041
COVID-19 - Community Development Block Grants/Entitlement Grants	14.218	B-20-MW-48-0018	-	2,428,319	2,810,875
Community Development Block Grants/Entitlement Grants	14.218	TX24SPG501	-	-	5,734
Community Development Block Grants/Entitlement Grants	14.218	B-16-MH-48-0001	-	822,238	5,112,650
Community Development Block Grants/Entitlement Grants	14.218	B-18-MP-48-0001	-	-	5,661
Community Development Block Grants/Entitlement Grants	14.218	4600014639	-	-	6,418,110

*See notes to the Schedule of Expenditures of Federal and State Awards*



**CITY OF HOUSTON, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

<u>Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Federal Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
Community Development Block Grants/Entitlement Grants	14.218	4600012117, ADH0016, ADH0010, ADH0021, RRL0061, RRL0060, RRL0055, RRL0056, RRL2062, 4600011937, HPB0030, HPB0055, HPB0057, HPB0053, HNH0013, HNH0014, HPB0017, HPA0146, UHL0156, UHL0143, HNH0009, HPA0033, HPB0037, UHL0170, UHL0127	-	-	24,778,241
				7,264,950	67,781,772
Emergency Solutions Grant Program	14.231	E-18-MC-48-0018	-	14,425	14,425
Emergency Solutions Grant Program	14.231	E-19-MC-48-0018	-	1,509,235	1,509,235
Emergency Solutions Grant Program	14.231	E-20-MC-48-0018	-	135,421	217,445
COVID-19 - Emergency Solutions Grant Program	14.231	E-20-MW-48-0018	-	1,400,432	1,513,874
				3,059,513	3,254,979
Home Investment Partnerships Program	14.239	M15-MC-48-0206	-	-	256
Home Investment Partnerships Program	14.239	M16-MC-48-0206	-	-	143
Home Investment Partnerships Program	14.239	M17-MC-48-0206	-	1,134,733	1,915,554
Home Investment Partnerships Program	14.239	M18-MC-48-0206	-	1,166,245	4,759,196
Home Investment Partnerships Program	14.239	M19-MC-48-0206	-	-	1,172,856
Home Investment Partnerships Program	14.239	M20-MC-48-0206	-	437,150	1,818,832
Home Investment Partnerships Program	14.239	4600010307, 4600012320, 4600010378, 4600007830, HWA0009, ADH0011, 4600010296, RRL0047, 4600008708, 4600011668, RRL0051, RRL0066, ADH0041, RRL0057, UHM0015, UHM0010, HPA0070	-	-	18,216,449
				2,738,128	27,883,286
Housing Opportunities for Persons with AIDS	14.241	TXH17F003	-	33,982	33,982
Housing Opportunities for Persons with AIDS	14.241	TXH18F003	-	4,184,726	4,199,101
Housing Opportunities for Persons with AIDS	14.241	TXH19F003	-	4,797,773	4,797,773
Housing Opportunities for Persons with AIDS	14.241	TXH20F003	-	241,499	555,443
COVID-19 - Housing Opportunities for Persons with AIDS	14.241	TXH20-FHW003	-	722,503	765,540
Housing Opportunities for Persons with AIDS	14.241	HWA0009 FC39526	-	-	2,446,494
				9,980,483	12,798,333
Community Development Block Grants Section 108 Loan Guarantees	14.248	B-94-MC-48-0018	-	-	359,952
Community Development Block Grants Section 108 Loan Guarantees	14.248	-	-	-	28,698,550
				-	29,058,502
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	TXLNG0006-19	-	-	419,991
Lead Hazard Reduction Demonstration Grant Program	14.905	TXLHD0319-17	-	-	179,379
<b>Total Direct Awards</b>				<b>\$ 23,043,074</b>	<b>\$ 141,376,242</b>
<b>Pass-Through Awards</b>					
<i>Texas General Land Office</i>					
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	-	13-181-000-7294	\$ -	\$ 4,773,188
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-16-DL-48-0001	19-076-008-B357	-	17,713,060
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-17-DM-48-0001	19-147-001-B489	11,862,331	174,754,671
<i>Total Texas General Land Office</i>				11,862,331	197,240,919
<i>Texas Department of Housing and Community Affairs</i>					
COVID-19 - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-08-D1-48-0001	70200001021	1,102,374	1,126,625
<i>Total Texas Department of Housing and Community Affairs</i>				1,102,374	1,126,625
<b>Total Pass-Through Awards</b>				<b>\$ 12,964,705</b>	<b>\$ 198,367,544</b>
<b>Total US Department of Housing and Urban Development</b>				<b>\$ 36,007,779</b>	<b>\$ 339,743,786</b>

See notes to the Schedule of Expenditures of Federal and State Awards

**CITY OF HOUSTON, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

<u>Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Federal Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
<b>US Department of Justice</b>					
<b>Direct Awards</b>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DG-BX-K002	-	\$ -	\$ 94,594
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DG-BX-K011	-	-	105,510
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DG-BX-0485	-	-	49,596
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DG-BX-0011	-	-	369,229
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DG-BX-0021	-	-	120,750
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0568	-	-	154,470
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0413	-	-	944,870
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0242	-	1,114,603	1,114,603
				1,114,603	2,953,622
Economic, High-Tech, and Cyber Crime Prevention	16.752	2018-IP-BX-0022	-	-	40,346
Economic, High-Tech, and Cyber Crime Prevention	16.752	2020-IP-BX-0007	-	-	86,897
				-	127,243
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	2018-AR-BX-K080	-	70,640	156,561
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	2019-PM-BX-K017	-	-	30,744
				70,640	187,305
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1133	-	-	1,235,632
Community-Based Violence Prevention Program	16.123	2019-MU-MU-0114	-	-	94,656
Services for Trafficking Victims	16.320	2019-VT-BX-K025	-	-	258,515
Missing Children's Assistance	16.543	2018-MC-FX-K066	-	-	336,363
Crime Victim Assistance/Discretionary Grants	16.582	2020-V3-GX-0056	-	-	128,796
Public Safety Partnership and Community Policing Grants	16.710	2017-ULWX0017	-	-	1,326,212
Equitable Sharing Program	16.922	-	-	-	2,956,262
<b>Total Direct Awards</b>				<b>\$ 1,185,243</b>	<b>\$ 9,604,606</b>
<b>Pass-Through Awards</b>					
<i>Office of the Texas Governor - Criminal Justice Division</i>					
Crime Victim Assistance	16.575	2018-V2-GX-0040	3525302	\$ -	\$ 1,132,755
Crime Victim Assistance	16.575	2018-V2-GX-0040	3705601	-	33,639
Crime Victim Assistance	16.575	2018-V2-GX-0040	3704401	-	6,510
Crime Victim Assistance	16.575	2018-V2-GX-0040	3327902	6,801	35,966
Crime Victim Assistance	16.575	2019-V2-GX-0011	3327903	17,676	102,401
				24,477	1,311,271
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0485	3749801	-	25,964
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0485	4001701	-	36,508
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0016	3565002	-	86,289
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0016	3593302	-	92,099
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0016	3749802	-	61,902
				-	302,762
Project Safe Neighborhoods	16.609	2018-GP-BX-0066	3912801	-	280,703
<i>Total Office of the Texas Governor - Criminal Justice Division</i>				24,477	1,894,736
<i>International Association of Chiefs of Police</i>					
Crime Victim Assistance/Discretionary Grants	16.582	2016-MU-GX-K026	-	-	278,269
<i>Total International Association of Chiefs of Police</i>				-	278,269
<i>United States Soccer Federation Foundation</i>					
Juvenile Mentoring Program	16.726	2019-JU-FX-0009	3639766313	-	91,512
<i>Total United States Soccer Federation Foundation</i>				-	91,512

See notes to the Schedule of Expenditures of Federal and State Awards

**CITY OF HOUSTON, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

<u>Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Federal Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
<b>Total Pass-Through Awards</b>				<b>\$ 24,477</b>	<b>\$ 2,264,517</b>
<b>Total US Department of Justice</b>				<b>\$ 1,209,720</b>	<b>\$ 11,869,123</b>
<b>US Department of Transportation</b>					
<b>Direct Awards</b>					
Airport Improvement Program	20.106	3-48-0111-113-2019	-	\$ -	\$ 4,357,135
COVID-19 - Airport Improvement Program	20.106	3-48-0110-045-2020	-	-	49,568,345
COVID-19 - Airport Improvement Program	20.106	3-48-0111-114-2020	-	-	137,763,587
COVID-19 - Airport Improvement Program	20.106	3-48-0290-025-2020	-	-	157,000
				-	191,846,067
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237	FM-MHP-0393-18-01-00	-	-	159,246
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237	FM-MHP-0526-20-01-00	-	-	383,855
				-	543,101
National Infrastructure Investments	20.933	DTFH61-16-G-00004	-	-	4,106,875
<b>Total Direct Awards</b>				<b>\$ -</b>	<b>\$ 196,496,043</b>
<b>Pass-Through Awards</b>					
<i>Texas Department of Transportation</i>					
State and Community Highway Safety*	20.600	69A37520300004020TX0	2020-HOUSTPD-S-CMV-00006	\$ -	\$ 47,742
State and Community Highway Safety*	20.600	69A37521300004020TX0	2021-HOUSTPD-S-CMV-00004	-	212,607
State and Community Highway Safety*	20.600	69A37520300004020TX0	2020-HOUSTPD-S-1YG-00014	-	271,686
State and Community Highway Safety*	20.600	69A37521300004020TX0	2021-HOUSTPD-S-1YG-00013	-	601,404
				-	1,133,439
National Priority Safety Programs*	20.616	18X9204040TX19	2020-HOUSTONPD-IDM00022	-	38,253
National Priority Safety Programs*	20.616	18X9204050TX19	2021-HOUSTONPD-IDM00006	-	25,823
National Priority Safety Programs*	20.616	18X920405BTX21	2021HOUSTONPD-CIOT-00016	-	39,568
National Priority Safety Programs*	20.616	18X920405BTX21	2021HOUSTONPD-CIOT-THA00006	-	30,201
				-	133,845
Highway Planning and Construction	20.205	CSJ # 0912-72-308	CM 2014(929)	-	251,481
Highway Planning and Construction	20.205	CSJ # 0912-00-542	2016-831	-	26,321
Highway Planning and Construction	20.205	CSJ # 0912-00-538	481602657M30130	-	424,504
				-	702,306
Public Transportation Emergency Relief Program	20.527	DR-4332-TX	TX 2017-2	-	1,068,724
<i>Total Texas Department of Transportation</i>				-	3,038,314
<i>Houston-Galveston Area Council</i>					
Highway Planning and Construction	20.205	CSJ # 0912-00-529	TDOT.16.0608-01	-	315,720
Highway Planning and Construction	20.205	CSJ # 0912-00-556	TDOT.19.0605-02	-	1,684,281
Highway Planning and Construction	20.205	CSJ # 0912-00-529	TDOT.16.0608-03	-	83,066
<i>Total Houston-Galveston Area Council</i>				-	2,083,067
<b>Total Pass-Through Awards</b>				<b>\$ -</b>	<b>\$ 5,121,381</b>
<b>Total US Department of Transportation</b>				<b>\$ -</b>	<b>\$ 201,617,424</b>
<b>US Department of Treasury</b>					
<b>Direct Awards</b>					
Equitable Sharing	21.016	-	-	\$ -	\$ 387,802
COVID-19 - Coronavirus Relief Fund	21.019	-	-	-	322,508,747
COVID-19 - Emergency Rental Assistance Program	21.023	-	-	66,347,347	66,380,345
<b>Total Direct Awards</b>				<b>\$ 66,347,347</b>	<b>\$ 389,276,894</b>
<b>Total US Department of Treasury</b>				<b>\$ 66,347,347</b>	<b>\$ 389,276,894</b>

See notes to the Schedule of Expenditures of Federal and State Awards

**CITY OF HOUSTON, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

<u>Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Federal Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
<b>US Institute of Museum and Library Services</b>					
<b>Pass-Through Awards</b>					
<i>Texas State Library and Archive Commission</i>					
Grants to States	45.310	LS-246193-OLS-20	TXT-21008	\$ -	\$ 32,843
COVID-19 - Grants to States	45.310	LS-246561-OLS-20	CARS2-21011	-	50,000
<i>Total Texas State Library and Archive Commission</i>				-	82,843
<b>Total Pass-Through Awards</b>				<b>\$ -</b>	<b>\$ 82,843</b>
<b>Total US Institute of Museum and Library Services</b>				<b>\$ -</b>	<b>\$ 82,843</b>
<b>US Environmental Protection Agency</b>					
<b>Direct Awards</b>					
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	01F41301	-	\$ -	\$ 103,477
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	BF-01F47901	-	-	170,409
<b>Total Direct Awards</b>				<b>\$ -</b>	<b>\$ 273,886</b>
<b>Pass-Through Awards</b>					
<i>Texas Commission on Environmental Quality</i>					
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	225017	582-19-90029-01	\$ -	\$ 19,965
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	225017	582-19-90029-03	-	88,222
				-	108,187
National Estuary Program	66.456	CE-00655006	582-19-90212	-	4,248
Performance Partnership Grants	66.605	BG-99662717	582-18-80076-02	-	399,902
<i>Total Texas Commission on Environmental Quality</i>				-	512,337
<i>Texas Water Development Board</i>					
Capitalization Grants for Clean Water State Revolving Funds	66.458	L1000149	-	-	157,915
Capitalization Grants for Clean Water State Revolving Funds	66.458	L1000223	-	-	665,123
Capitalization Grants for Clean Water State Revolving Funds	66.458	L1000382	-	-	2,677,663
Capitalization Grants for Clean Water State Revolving Funds	66.458	L1000508	-	-	14,098,857
Capitalization Grants for Clean Water State Revolving Funds	66.458	L1000603	-	-	17,295,238
Capitalization Grants for Clean Water State Revolving Funds	66.458	L1000776	-	-	3,659,816
				-	38,554,612
Capitalization Grants for Drinking Water State Revolving Funds	66.468	L1000222	-	-	34,319
<i>Total Texas Water Development Board</i>				-	38,588,931
<b>Total Pass-Through Awards</b>				<b>\$ -</b>	<b>\$ 39,101,268</b>
<b>Total US Environmental Protection Agency</b>				<b>\$ -</b>	<b>\$ 39,375,154</b>
<b>US Department of Education</b>					
<b>Pass-Through Awards</b>					
<i>Houston Independent School District</i>					
Teacher And School Leader Incentive Grants (formerly the Teacher Incentive Fund)	84.374	U374A170050	-	\$ -	\$ 187,016
<i>Total Houston Independent School District</i>				-	187,016
<b>Total Pass-Through Awards</b>				<b>\$ -</b>	<b>\$ 187,016</b>
<b>Total US Department of Education</b>				<b>\$ -</b>	<b>\$ 187,016</b>

See notes to the Schedule of Expenditures of Federal and State Awards

**CITY OF HOUSTON, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

<u>Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Federal Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
<b>US Department of Health and Human Services</b>					
<b>Direct Awards</b>					
Environmental Public Health and Emergency Response	93.070	5 NUE1EHOO1390-02-00	-	\$ -	\$ 367,904
Environmental Public Health and Emergency Response	93.070	6 NUE1EHOO1390-01-02	-	-	60,445
				-	428,349
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	1 NU52PS910222-01-02	-	-	803,181
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	5 NU52PS910222-02-00	-	-	681,189
				-	1,484,370
Injury Prevention and Control Research and State and Community Based Programs	93.136	5 NH28CE002395-04-00	-	-	33,680
Injury Prevention and Control Research and State and Community Based Programs	93.136	5 NH28CE002395-05-00	-	-	314,144
				-	347,824
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	6 NUE2EH001381-01-01	-	-	18,864
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	6 NUE2EH001381-02-02	-	-	422,360
				-	441,224
Substance Abuse And Mental Health Services Projects Of Regional And National Significance	93.243	6H79SP080300-01M001	-	-	223,185
Substance Abuse And Mental Health Services Projects Of Regional And National Significance	93.243	5H79SP080300-02	-	-	340,816
Substance Abuse And Mental Health Services Projects Of Regional And National Significance	93.243	1H79SM082256-01	-	171,842	704,698
				171,842	1,268,699
Immunization Cooperative Agreements	93.268	1 NH23IP922597-01-01	-	-	7,850
COVID-19 - Immunization Cooperative Agreements	93.268	1 NH23IP922597-01-01	-	-	415,271
Immunization Cooperative Agreements	93.268	6 NH23IP922597-02-07	-	-	3,341,195
COVID-19 - Immunization Cooperative Agreements	93.268	6 NH23IP922597-02-07	-	-	11,743,091
Immunization Cooperative Agreements	93.268	CCH622532A	-	-	1,207,084
				-	16,714,491
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6 NU50CK000557-01-08	-	-	254,367
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6 NU50CK000557-01-08	-	-	20,704,757
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6 NU50CK000557-02-06	-	-	1,695,763
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6 NU50CK000557-02-06	-	-	19,174,621
				-	41,829,508
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	6 NU90TP921943-01-09	-	-	1,932,450
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	1 NU90TP922124-01-02	-	-	3,563,197
				-	5,495,647
HIV Prevention Activities Health Department Based	93.940	5 NU62PS924515-03-02	-	-	312,703
HIV Prevention Activities Health Department Based	93.940	1 NU62PS924634-01-00	-	100,954	240,900
HIV Prevention Activities Health Department Based	93.940	5 NU62PS924572-02-00	-	246,857	378,329
HIV Prevention Activities Health Department Based	93.940	6 NU62PS924572-03-04	-	2,119,856	5,005,766
HIV Prevention Activities Health Department Based	93.940	6 NU62PS924572-04-01	-	784,879	3,512,722
				3,252,546	9,450,420
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	6 NU62PS004947-05-02	-	-	(21,852)
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	1 NU62PS924593-01-01	-	-	529,260
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	6 NU62PS005092-05-05	-	250,628	462,549

*See notes to the Schedule of Expenditures of Federal and State Awards*

# CITY OF HOUSTON, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

### FOR THE YEAR ENDED JUNE 30, 2021

<u>Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Federal Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	5 NU62PS924593-02-00	-	-	40,880
				250,628	1,010,837
Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118	1 NU65PS923719-01-03	-	-	4,100
COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	1 NH750T000071-01-00	-	-	63,836
COVID-19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	-	-	-	918,086
<b>Total Direct Awards</b>				<b>\$ 3,675,016</b>	<b>\$ 79,457,391</b>
<b>Pass-Through Awards</b>					
<i>Texas Health and Human Services Commission</i>					
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	2001TXOAO	539-16-0014-00001	\$ 70,418	\$ 70,418
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	2101TXOAO	HHS000874100013	81,805	81,805
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	2001TXOMC3	539-16-0014-00001	3,186	3,186
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	2001TXOMC3	HHS000874100013	64,630	64,630
				220,039	220,039
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	2001TXOAPH	539-16-0014-00001	73,425	74,321
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	2101TXOAPH	HHS000874100013	67,310	69,187
				140,735	143,508
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2001TXOASS	539-16-0014-00001	393,123	1,113,370
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2101TXOASS	HHS000874100013	10,494	2,555,805
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2001TXSSC3	539-16-0014-00001	-	17,951
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2001TXSSC3	539-16-0014-00001	-	408,433
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2001TXSSC3	HHS000874100013	-	40,678
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2001TXSSC3	HHS000874100013	-	925,541
				403,617	5,061,778
Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2001TXOACM	539-16-0014-00001	(249,614)	(155,098)
Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2101TXOACM	HHS000874100013	2,502,398	2,910,341
Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2001TXOAH	539-16-0014-00001	1,137,010	1,259,848
Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2101TXOAH	HHS000874100013	2,310,430	2,577,634
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2101TXHDC5	HHS000874100013	92,902	92,902
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2001TXHDC3	539-16-0014-00001	905,038	905,038
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2001TXHDC3	HHS000874100013	1,047,224	1,145,369
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2001TXCMC2	539-16-0014-00001	(92,685)	(92,685)
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2001TXHDC2	539-16-0014-00001	697,618	697,618
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2001TXHDC2	HHS000874100013	244,058	244,058
				8,594,379	9,585,025
Special Programs for the Aging Title IV, and Title II, Discretionary Projects	93.048	90NWC30022.01	HHS000270200012	-	29,283
COVID-19 - Special Programs for the Aging Title IV, and Title II, Discretionary Projects	93.048	90NWC30022.01	HHS000270200012	-	11,873
				-	41,156

See notes to the Schedule of Expenditures of Federal and State Awards

**CITY OF HOUSTON, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

<u>Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Federal Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
National Family Caregiver Support, Title III, Part E	93.052	2001TXOAFB	539-16-0014-00001	75,432	319,678
National Family Caregiver Support, Title III, Part E	93.052	2101TXOAFB	HHS000874100013	229,534	1,162,728
COVID-19 - National Family Caregiver Support, Title III, Part E	93.052	2001TXFCC3	HHS000874100013	-	250,690
				<u>304,966</u>	<u>1,733,096</u>
Nutrition Services Incentive Program**	93.053	2001TXOANS	539-16-0014-00001	(41,601)	(41,601)
Nutrition Services Incentive Program**	93.053	2101TXOANS	HHS000874100013	964,183	964,183
				<u>922,582</u>	<u>922,582</u>
Medicare Enrollment Assistance Program	93.071	1801TXMIDR	HHS000270200012	-	9,177
Medicare Enrollment Assistance Program	93.071	1801TXMIAA	539-16-0014-00001	-	7,773
Medicare Enrollment Assistance Program	93.071	2001TXMIAA	HHS000874100013	-	13,455
				<u>-</u>	<u>30,405</u>
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235	1901TXSRAE	HHS000229300003	-	20,313
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235	1901TXSRAE	HHS000229300003-02	-	77,704
				<u>-</u>	<u>98,017</u>
State Health Insurance Assistance Program	93.324	90SAPG0095-01-00	539-16-0014-00001	-	108,434
State Health Insurance Assistance Program	93.324	90SAPG0095-02-00	HHS000874100013	-	26,240
				<u>-</u>	<u>134,674</u>
Opioid STR	93.788	1H79TI081729-01	HHS000734000001	1,910	15,334
Opioid STR	93.788	1H79TI081729-01	HHS000734000001	3,180	34,966
				<u>5,090</u>	<u>50,300</u>
Money Follows the Person Rebalancing Demonstration	93.791	1LICMS300151-01-16	HHS000270200012	-	10,239
Money Follows the Person Rebalancing Demonstration	93.791	1LICMS300151-01-16	HHS000270200012	-	18,544
				<u>-</u>	<u>28,783</u>
Maternal and Child Health Services Block Grant to the States	93.994	BO4MC30644	HHS000136500014	-	21,080
Maternal and Child Health Services Block Grant to the States	93.994	BO4MC30644	HHS000136500014	-	165,249
				<u>-</u>	<u>186,329</u>
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	2001TXOAEA	539-16-0014-00001	32,261	32,261
<i>Total Texas Health and Human Services Commission</i>				<u>10,623,669</u>	<u>18,267,953</u>
<i>Texas Department of State Health Services</i>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	1 NU90TP921879-01-00	537-18-0167-00001-02	-	(1,465)
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	1 NU90TP921879-01-00	537-18-0167-00001-04	-	1,170,773
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	1 NU90TP921879-01-00	537-18-0132-00001	-	1,049
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	1 NU90TP921879-01-00	537-18-0132-00001-04	-	249,399
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	1 NU90TP921879-01-00	537-18-0185-00001-02	-	11,101
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	1 NU90TP921879-01-00	537-18-0185-00001-04	-	464,575
				<u>-</u>	<u>1,895,432</u>
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	NH25PS005182	HHS000309100001	-	2,374,472
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	5 NH25PS004360-05-00	HHS000309100001-03	-	2,100,206
				<u>-</u>	<u>4,474,678</u>

*See notes to the Schedule of Expenditures of Federal and State Awards*

**CITY OF HOUSTON, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

<u>Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Federal Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
Preventive Health and Health Services Block Grant	93.991	1 NB01OT009193-01-00	HHS0004856000041	-	124,263
National and State Tobacco Control Program	93.387	NU58DP006805-01-00	HHS000926700001	-	29,036
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	NB01OT009274	HHS000438400004	-	98,254
<i>Total Texas Department of State Health Services</i>				-	6,621,663
<i>Texas Department of Family and Protective Services</i>					
Temporary Assistance for Needy Families***	93.558	2001TXTANF	529-16000300006	-	245,053
Temporary Assistance for Needy Families***	93.558	2101TXTAN3	529-16000300006	-	1,323,700
<i>Total Texas Department of Family and Protective Services</i>				-	1,568,753
<i>National Center for Healthy Housing</i>					
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	NU38OT000306	NCHH-20-1347	-	28
<i>Total National Center for Healthy Housing</i>				-	28
<i>Women's Family Planning and Health Association</i>					
Family Planning Services	93.217	FPHPA006401-02	WHFPT	-	420,130
<i>Total Women's Family Planning and Health Association</i>				-	420,130
<i>American Association of Diabetes Educators</i>					
Scaling The National Diabetes Prevention Program To Priority Populations	93.261	17NU58DP006361-01-00	-	-	7,581
<i>Total American Association of Diabetes Educators</i>				-	7,581
<i>Gulf Coast Workforce Board</i>					
Child Care Mandatory and Matching Funds of the Child Care and Development Fund***	93.596	2819CCMC07	GCW1	-	23,334
Child Care Mandatory and Matching Funds of the Child Care and Development Fund***	93.596	2820CCMC07	GCW1	-	101,524
Child Care Mandatory and Matching Funds of the Child Care and Development Fund***	93.596	2821CCMC07	GCW1	-	52,974
Child Care Mandatory and Matching Funds of the Child Care and Development Fund***	93.596	2820CCMC07	2816ABA000	-	18,777
<i>Total Gulf Coast Workforce Board</i>				-	196,609
<i>National Association of County and City Health Officials</i>					
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	6 NUIROT0000015-01-02	2019-041802	-	13,226
<i>Total National Association of County and City Health Officials</i>				-	13,226
<i>Harris County Public Health Environment Services</i>					
Injury Prevention and Control Research and State and Community Based Programs	93.136	1 NU17CE924976-01-00	1000000497	-	315,508
Injury Prevention and Control Research and State and Community Based Programs	93.136	6 NU17CE924976-02-02	1000000497	-	1,557
				-	317,065
HIV Emergency Relief Project Grants	93.914	H89HA00004	20GEN1277	-	29,673
HIV Emergency Relief Project Grants	93.914	H89HA00004	21GEN2005	-	20,670
				-	50,343
<i>Total Harris County Public Health Environment Services</i>				-	367,408
<i>Denver Health and Hospital Authority</i>					
Sexually Transmitted Diseases (STD) Provider Education Grants	93.978	1 NU62PS924582-01-00	A20-0033-V012	-	10,000
<i>Total Denver Health and Hospital Authority</i>				-	10,000
<b>Total Pass-Through Awards</b>				<b>\$ 10,623,669</b>	<b>\$ 27,473,351</b>
<b>Total U.S. Department of Health and Human Services</b>				<b>\$ 14,298,685</b>	<b>\$ 106,930,742</b>

See notes to the Schedule of Expenditures of Federal and State Awards



**CITY OF HOUSTON, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

<u>Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Federal Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
<b>Office of National Drug Control Policy</b>					
<b>Direct Awards</b>					
High Intensity Drug Trafficking Areas Program	95.001	G19HN0001A	-	\$ -	\$ 891,287
High Intensity Drug Trafficking Areas Program	95.001	G20HN0001A	-	-	2,967,574
<b>Total Direct Awards</b>				<b>\$ -</b>	<b>\$ 3,858,861</b>
<b>Total Office of National Drug Control Policy</b>				<b>\$ -</b>	<b>\$ 3,858,861</b>
<b>U.S. Department of Homeland Security</b>					
<b>Direct Awards</b>					
Assistance to Firefighters Grant	97.044	EMW-2018-FO-03569	-	\$ -	\$ 1,388,786
Assistance to Firefighters Grant	97.044	EMW-2018-FP-00281	-	-	15,960
Assistance to Firefighters Grant	97.044	EMV-2019-FP-00956	-	-	899
COVID-19 - Assistance to Firefighters Grant	97.044	EMW-2020-FG-01713	-	-	51,931
				-	1,457,576
Port Security Grant Program	97.056	EMW-2017-PU-00220-S01	-	-	153,336
Port Security Grant Program	97.056	EMW-2018-PU-00390-S01	-	-	1,113,593
Port Security Grant Program	97.056	EMW-2019-PU-00389-S01	-	-	433,468
Port Security Grant Program	97.056	EMW-2020-PU-00430-S01	-	-	1,653
				-	1,702,050
Securing the Cities Program	97.106	15DNSTC00002-04-00	-	-	4,333,591
Securing the Cities Program	97.106	20CWDSTC00013-01	-	-	29,160
				-	4,362,751
Regional Catastrophic Preparedness Grant Program (RCPGP)	97.111	EMT-2019-GR-00011-A03	-	-	187,503
Preparing for Emerging Threats and Hazards	97.133	EMW-2016-GR-00117-A10	-	-	100,976
<b>Total Direct Awards</b>				<b>\$ -</b>	<b>\$ 7,810,856</b>
<b>Pass-Through Awards</b>					
<i>Texas Water Development Board</i>					
Flood Mitigation Assistance	97.029	EMT-2016-FM-E001(3)	1500011981	\$ -	\$ 855,620
Flood Mitigation Assistance	97.029	EMT-2017-FM-E001(2)	1600012122	-	1,908,889
<i>Total Texas Development Board</i>				-	2,764,509
<i>Office of the Texas Governor Division of Emergency Management</i>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-4332-TX	-	-	23,038,833
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4269-DR	-	-	1,134,028
				-	24,172,861
<i>Total Office of the Texas Governor Division of Emergency Management</i>				-	24,172,861
<i>Texas Department of Public Safety</i>					
Hazard Mitigation Grant	97.039	DR-4332-TX	TX-0020; TX-0023	-	1,926,161
Hazard Mitigation Grant	97.039	DR-4272-015	201-35000-00	-	5,400
				-	1,931,561
Emergency Management Performance Grants	97.042	EMT-2019-EP-00005	-	-	219,713
<i>Total Texas Department of Public Safety</i>				-	2,151,274
<i>Texas Commission on Environmental Quality</i>					
Homeland Security Biowatch Program	97.091	209119	582-19-90033-01	-	51,495
Homeland Security Biowatch Program	97.091	209119	582-19-90033-02	-	525,628
Homeland Security Biowatch Program	97.091	209121	582-21-22373	-	106,909
<i>Total Texas General Land Office</i>				-	684,032
<i>Office of the Texas Governor, Homeland Security</i>					
Homeland Security Grant Program	97.067	EMW-2017-SS-00005	-	-	24,788
Homeland Security Grant Program	97.067	EMW-2018-SS-00022-S01	-	-	4,426,707
Homeland Security Grant Program	97.067	EMW-2019-SS-00034	-	-	6,230,872
Homeland Security Grant Program	97.067	EMW-2019-SS-00034-S01	-	-	226,900
Homeland Security Grant Program	97.067	EMW-2020-SS-00054	-	-	2,199,789
<i>Total Office of the Texas Governor, Homeland Security</i>				-	13,109,056

See notes to the Schedule of Expenditures of Federal and State Awards

**CITY OF HOUSTON, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

<u>Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Federal Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
Total Pass-Through Awards				\$ -	\$ 42,881,732
Total U.S. Department of Homeland Security				\$ -	\$ 50,692,588
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b>\$ 117,863,531</b>	<b>\$1,155,505,768</b>

  

<u>Cluster Title</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
* Highway Safety Cluster	\$ -	\$ 1,267,284
** Aging Cluster	9,920,578	15,569,385
*** Cluster 477	-	1,765,362
<b>Total Cluster - Federal Awards</b>	<b>\$ 9,920,578</b>	<b>\$ 18,602,031</b>

*See notes to the Schedule of Expenditures of Federal and State Awards*

**CITY OF HOUSTON, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**STATE AWARDS**

<u>Program Title</u>	<u>Federal Grant Award Number</u>	<u>State Grant Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total State Awards Expenditures</u>
<b>Office of the Texas Governor - Criminal Justice Division</b>					
Juvenile Case Manager Program Truancy Prevention Initiative	-	2018-TP-ST-0002	-	\$ -	\$ 2,961
Juvenile Case Manager Program Truancy Prevention Initiative	-	2020-TP-ST-0002	-	-	63,535
Juvenile Case Manager Program Truancy Prevention Initiative	-	2021-TP-ST-0002	-	-	403,484
				-	469,980
Internet Crimes Against Children Task Force-Houston Metro	-	2019-IC-ST-0001	-	-	131,675
Internet Crimes Against Children Task Force-Houston Metro	-	2021-IC-ST-0001	-	-	391,777
				-	523,452
Sexual Assault Evidence Testing	-	2019-ET-ST-0003	-	-	2,773
Opioid Antagonist Grant Program	-	2020-OA-ST-0006	-	-	425,307
				-	1,421,512
<i>Passed through Harris County District Attorney's Office</i>					
Project 180 - Human Trafficking Rescue Alliance	-	3514502	HTRA-P180-GCCASE		52,234
Project 180 - Gulf Coast Coalition Against Sexual Exploitation	-	3514502	P180-GCCASE		57,632
<i>Total Harris County District Attorney's Office</i>				-	109,866
<b>Total Office of the Texas Governor - Criminal Justice Division</b>				\$ -	\$ 1,531,378
<b>Office of the Texas Governor - Emergency Management Division</b>					
Hurricane Harvey Recovery	-	DR-4332	-	\$ -	\$ 1,017,593
<b>Total Office of the Texas Governor - Emergency Management Division</b>				\$ -	\$ 1,017,593
<b>Texas Automobile Theft Prevention Authority</b>					
Houston Auto Crimes Task Force/28	-	608-20-HPD0000	-	\$ -	\$ 167,720
Houston Auto Crimes Task Force/29	-	608-21-HPD0000	-	-	789,101
				-	956,821
<b>Total Texas Automobile Theft Prevention Authority</b>				\$ -	\$ 956,821
<b>Texas Commission on Environmental Quality</b>					
Sylvan Rodriguez Park	-	582-20-10171	-	\$ -	\$ 38,131
<i>Passed through Houston-Galveston Area Council</i>					
HGAC -Clean Rivers	-	582-18-80290-03	CE-19-000704	62,476	70,843
Single-Stream Recycling Program	-	TCEQ.18.0301	HGAC 18-16-05	-	162,114
Recollect Software Grant	-	TCEQ.18.0301	HGAC 21-16-12	-	37,382
ESC Forklist	-	TCEQ.18.0302	HGAC 21-16-05	-	33,195
Environmental Expansion	-	TCEQ.20.0301	HGAC 5405	-	62,882
<i>Total Houston-Galveston Area Council</i>				62,476	366,416
<b>Total Texas Commission on Environmental Quality</b>				\$ 62,476	\$ 404,547
<b>Texas Department of Criminal Justice</b>					
Texas Department of Criminal Justice Reentry Program	-	696-TC-16-17-L064	-	\$ -	\$ 71,232
<b>Total Texas Department of Criminal Justice</b>				\$ -	\$ 71,232
<b>Texas Department of Family and Protective Services</b>					
Nurse Family Partnership Program	2001TXTANF	529-16000300006	-	\$ -	\$ 13,578
Nurse Family Partnership Program	2101TXTAN3	529-16000300006	-	-	73,345
Helping Through Intervention and Prevention	-	HHS000301200003	-	71,216	98,726
COVID-19 - Helping Through Intervention and Prevention	-	HHS000301200003	-	-	2,183
				71,216	187,832
<i>Passed through Harris County Protective Services</i>					
Community Youth Development Campo Del Sol	-	24426974	17/0140	-	24,960
Community Youth Development Campo Del Sol	-	24426974	17/0153	-	5,122
				-	30,082
<i>Total Harris County Protective Services</i>				-	30,082
<b>Total Texas Department of Family and Protective Services</b>				\$ 71,216	\$ 217,914

See notes to the Schedule of Expenditures of Federal and State Awards

# CITY OF HOUSTON, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

### FOR THE YEAR ENDED JUNE 30, 2021

<u>Program Title</u>	<u>Federal Grant Award Number</u>	<u>State Grant Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total State Award Expenditures</u>
<b>Texas Department of Public Safety</b>					
Helicopter Public Safety Grant	-	2020-2021 GEN APPR ACT	-	\$ -	\$ 6,000,987
<b>Total Texas Department of Public Safety</b>				\$ -	\$ 6,000,987
<b>Texas Department of State Health Services</b>					
Infectious Disease Control Unit - Surveillance	-	HHS000436300017	-	\$ 3,856	\$ 184,824
Infectious Disease Control Unit - Flu Laboratory	-	HHS000442100004	-	-	166
				3,856	184,990
Sexually Transmitted Diseases /Human Immunodeficiency Virus	NH25PS005182	HHS000309100001	-	-	386,221
Sexually Transmitted Diseases /Human Immunodeficiency Virus	5 NH25PS004360-05-00	HHS000309100001-03	-	-	341,610
				-	727,831
Immunization State	-	HHS000119700014-01	-	-	252,702
Immunization State	-	HHS000119700014-02	-	-	1,072,310
				-	1,325,012
Tuberculosis Prevention and Control-African American Project	-	HHS000454900001	-	-	2,562,268
Local Public Health Grant - Triple O	1 NB01OT009193-01-00	HHS0004856000041	-	-	131,055
Diabetes Prevention and Control Program	-	HHS000727700001	-	14,560	133,438
<b>Total Department of State Health Services</b>				\$ 18,416	\$ 5,064,594
<b>Texas Health and Human Services Commission</b>					
Title III-D - Disease Prevention and Health Promotion Services	2001TXOAPH	539-16-0014-00001	-	\$ 3,227	\$ 3,266
Title III-D - Disease Prevention and Health Promotion Services	2101TXOAPH	HHS000874100013	-	4,016	4,128
				7,243	7,394
Healthy Texas Women	-	529-16-0132-00037-05	-	-	110,375
Healthy Texas Women	-	HHS000734500002	-	-	150,277
				-	260,652
Texas ADRC Operations - Housing Navigator / Local Contact Agency	1LICMS300151-01-16	HHS000270200012	-	-	54,623
Texas ADRC Operations - State General Revenue & Promoting Independence	-	HHS000270200012	-	30,661	434,945
				30,661	489,568
Long Term Care Ombudsman Services for Older Individual	2001TXOAM	HHS000874100013	-	3,095	3,095
Long Term Care Ombudsman Services for Older Individual	2101TXOAM	HHS000874100013	-	4,880	4,880
COVID-19 - Long Term Care Ombudsman Services for Older Individual	2001TXOMC3	539-16-0014-00001	-	140	140
COVID-19 - Long Term Care Ombudsman Services for Older Individual	2001TXOMC3	HHS000874100013	-	3,856	3,856
				11,971	11,971
Health Insurance Counseling Advocacy Program	90SAPG0095-01-00	539-16-0014-00001	-	-	4,766
Health Insurance Counseling Advocacy Program	-	HHS000874100013	-	-	1,565
				-	6,331
Title III-B - Grants for Supportive Services and Senior Centers	2001TXOASS	539-16-0014-00001	-	17,278	48,933
Title III-B - Grants for Supportive Services and Senior Centers	2101TXOASS	HHS000874100013	-	626	152,478
Title III-B - Grants for Supportive Services and Senior Centers	2001TXSSC3	HHS000270200012	-	-	789
COVID-19 - Title III-B - Grants for Supportive Services and Senior Centers	2001TXSSC3	HHS000270200012	-	-	17,951
Title III-B - Grants for Supportive Services and Senior Centers	2001TXSSC3	HHS000874100013	-	-	2,426
COVID-19 - Title III-B - Grants for Supportive Services and Senior Centers	2001TXSSC3	HHS000874100013	-	-	55,217
				17,904	277,794
Title III, Part C- Nutrition Services	-	HHS000874100013	-	5,542	5,542
Congregate Meals	2001TXOACM	HHS000874100013	-	138,319	166,811
COVID-19 - Congregate Meals	2001TXCMC2	539-16-0014-00001	-	(4,074)	(4,074)
Home Delivered Meals	2001TXOAH	539-16-0014-00001	-	49,972	55,371
Home Delivered Meals	2101TXOAH	HHS000874100013	-	137,837	153,779
COVID-19 - Home Delivered Meals	2001TXHDC2	539-16-0014-00001	-	70,438	70,438
COVID-19 - Home Delivered Meals	2001TXHDC3	HHS000874100013	-	77,036	82,891
				475,070	530,758
NISP Home Delivered Meals	2001TXOANS	539-16-0014-00001	-	(1,828)	(1,828)
NISP Home Delivered Meals	2101TXOANS	HHS000874100013	-	57,522	57,522
				55,694	55,694
No Wrong Door System	90NWC30022.01	HHS000270200012	-	-	55,570
COVID-19 - No Wrong Door System	90NWC30022.01	HHS000270200012	-	-	22,532
				-	78,102
Family Caregiver Support	2001TXOAF	539-16-0014-00001	-	3,315	14,050
Family Caregiver Support	2101TXOAF	HHS000874100013	-	13,694	69,367
COVID-19 - Family Caregiver Support	2001TXFCC3-	HHS000874100013	-	14,956	14,956
				31,965	98,373

See notes to the Schedule of Expenditures of Federal and State Awards

**CITY OF HOUSTON, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

<u>Program Title</u>	<u>Federal Grant Award Number</u>	<u>State Grant Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total State Award Expenditures</u>
ACL MIPPA PA 2 AAAS	1801TXMIAA	539-16-0014-00001	-		342
ACL MIPPA PA 2 AAAS	14AATXMAAA	HHS000874100013	-		803
ACL MIPPA PA 2 AAAS	1801TXMIDR	HHS000270200012	-		17,415
				-	18,560
State General Revenue	-	539-16-00014-00001	-	158,315	158,315
State General Revenue	-	HHS000874100013	-	753,472	753,472
				911,787	911,787
TITLE VII Elder Abuse Prevention	-	HHS000874100013	-	1,925	1,925
Zoonosis: Animal Friendly	-	HHS000327200003	-	-	8,320
<i>Total Texas Health and Human Services Commission</i>				\$ 1,544,220	\$ 2,757,229
<b>Texas Department of Housing and Community Affairs</b>					
Texas Homeless Housing and Services Program	-	63207000009	-	\$ 568,493	\$ 628,797
Texas Homeless Housing and Services Program	-	63217000009	-	161,462	275,539
Texas Homeless Housing and Services Program - Youth Homeless	-	18207000009	-	269,015	269,015
Texas Homeless Housing and Services Program - Youth Homeless	-	18217000009	-	208,995	208,995
<i>Total Texas Department of Housing and Community Affairs</i>				\$ 1,207,965	\$ 1,382,346
<b>Texas Parks and Wildlife Department</b>					
Houston Emancipation Park	-	55-000028	-	\$ -	\$ 236,452
Avondale Promenade Park	-	55-000032	-	-	700,949
Houston Brock Adventure Park	-	55-000029	-	-	201,975
<i>Total Texas Parks and Wildlife Department</i>				\$ -	\$ 1,139,376
<b>Texas State University</b>					
Tobacco Sting /8	-	TXST-1A-2020-4989-TSSC	-	\$ -	\$ 145,130
Tobacco Sting /9	-	TXST-1A-2021-5966-TSSC	-	-	207,869
<i>Total Texas State University</i>				\$ -	\$ 352,999
<b>Texas Water Development Board</b>					
<i>Passed through Harris County Office of the County Engineer</i>					
Silt and Sediment Removal Lake Houston and San Jacinto River	-	-	-	\$ -	\$ 12,175,884
<i>Total Harris County Office of the County Engineer</i>				-	12,175,884
<i>Total Texas Water Development Board</i>				\$ -	\$ 12,175,884
<b>TOTAL EXPENDITURES OF STATE AWARDS</b>				<b>\$ 2,904,293</b>	<b>\$ 33,072,900</b>

See notes to the Schedule of Expenditures of Federal and State Awards

**CITY OF HOUSTON, TEXAS**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF**  
**FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

1. The accompanying schedules of expenditures of federal and state awards includes the federal and state grant activities, respectively, of the City of Houston, Texas (the "City") under programs of the federal and state governments for the year ended June 30, 2021. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State of Texas *Uniform Grant Management Standards* (UGMS), respectively. Therefore, some amounts presented in these schedules may differ from amounts presented in, or used in, the preparation of the basic financial statements.
2. Expenditures reported on the schedules are presented on the modified accrual basis of accounting for the governmental funds and the accrual basis of accounting for the enterprise funds, which is described in Note 1 to the City's financial statement. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards Uniform Guidance, or UGMS, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
3. Federal and state awards provided to subrecipients are treated as expenditures when the City is notified by the subrecipient of the expenditure. Amounts reported in the schedule of expenditures of federal and state awards may not agree with the amounts reported in the related financial reports filed with grantor agencies because of accruals, which would be included in the next report filed with the agencies. Negative amounts shown on the schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.
4. The City did not elect to use the 10% de minimis indirect cost rate since it either charges indirect cost specifically approved in a grant award document or, when allowed, allocates indirect cost rate previously approved from its cognizant agency. These rates determine the recovery of indirect costs incurred from the delivery of federal and state grant funded programs and Enterprise and Internal Service Fund charge backs.
5. Federal and state awards are reported in the City's Annual Comprehensive Financial Report as follows (in thousands):

	<b>Federal</b>	<b>State</b>
Grant Funds	\$ 1,028,658	\$ 33,073
Housing and Urban Development	80,558	-
Equitable Sharing Program (Special Revenue Funds)	3,344	-
Enterprise Fund-Combined Utility System (TX Water Board)	38,589	-
Enterprise Fund-Airport System Fund	4,357	-
<b>Total</b>	<b>\$ 1,155,506</b>	<b>\$ 33,073</b>

6. **Noncash Awards** – The City received donated vaccines directly from the federal government under Assistance Listing 93.268 which were reported at assessed value provided by the federal agency. The amount of such donated vaccines issued/consumed for the year ended June 30, 2021 was \$1,207,084

**CITY OF HOUSTON, TEXAS**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF**  
**FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

and was reported as federal award expenditures in the schedule of expenditures of federal awards. The value of donated vaccines as of year ended June 30, 2021 is \$416,460.

7. **Loans Outstanding** – The City had the following direct federal loan balances outstanding at June 30, 2021, that were reported as federal award expenditures in the schedule of expenditures of federal awards.

<b>Program Title</b>	<b>Assistance Listing</b>	<b>Amount Outstanding June 30, 2021</b>
Community Development Block Grant	14.218	\$ 31,196,351
HOME Investment Partnerships Program	14.239	\$ 18,216,449
Housing Opportunities for Persons with HIV/AIDS	14.241	\$ 2,446,494
Section 108 Guaranteed Loan Program ***	14.248	\$ 28,698,550
<b>Total – Loans Outstanding</b>		<b>\$ 80,557,844</b>

\*\*\* Includes new loan disbursements for \$ 9,553,793.

Further, the City had the following indirect federal loan balances outstanding at June 30, 2021 under the Clean and Drinking Water State Revolving Funds received from the Texas Water Development Board, a pass-through agency for the U.S. Environmental Protection.

<b>Program Title</b>	<b>Assistance Listing</b>	<b>Amount Outstanding June 30, 2021</b>
Capitalization Grants for Clean Water State Revolving Funds	66.458	\$ 38,554,612
Capitalization Grants for Drinking Water State Revolving Funds	66.468	\$ 34,319
<b>Total – Loans Outstanding</b>		<b>\$ 38,588,931</b>

8. **Federal Disaster Grant Assistance** – After a presidentially declared disaster, Federal Emergency Management Administration (FEMA) Public Assistance (Presidentially Declared Disasters) (Assistance Listing 97.036) provide Disaster Grants to reimburse eligible costs associated with repair, replacement or restoration of disaster-damaged facilities and other assets. The federal government makes reimbursement in the form of cost-shared grants. As of June 30, 2021, a total of \$20.7 M approved eligible expenditures were incurred in the prior year(s) and are included in the schedule of expenditures of federal awards. Additional estimated expenditures in the amount of \$35.5M for FEMA were incurred in current and prior years but are not obligated as of yet.
9. **Contingencies** – The City receives various grants to cover costs of specified programs. Final determination of eligibility of costs will be made by the grantors. Should any costs be found ineligible, the City will be responsible for reimbursing the grantors for these amounts.

**CITY OF HOUSTON, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**I. SUMMARY OF AUDITORS' RESULTS**

**Financial Statement Section**

- |   |            |
|---|------------|
| 1. Type of auditors' report issued:   | Unmodified |
| 2. Internal control over financial reporting:   |            |
| a) Material weaknesses identified?  | No         |
| b) Significant deficiencies identified that are not considered to be material weaknesses? | No         |
| c) Noncompliance material to financial statements noted?                                  | No         |

**Federal and State Awards Section**

- |  |            |
|--|------------|
| 1. Internal control over major programs:   |            |
| a) Material weaknesses identified?   | No         |
| b) Significant deficiencies identified that are not considered to be material weaknesses?  | Yes        |
| 2. Type of Auditors' report issued on compliance for major programs:   | Unmodified |
| 3. Any audit findings disclosed, which are required to be reported in accordance with 2 CFR section 200.516(a)?                              | Yes        |
| 4. Any audit findings disclosed, which are required to be reported in accordance with the State of Texas Uniform Grant Management Standards? | No         |
| 5. Identification of federal major programs:   |            |

**Assistance Listing**  
**Number**

**Name of Federal Programs**

10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children
14.218	Community Development Block Grants/Entitlement Grants
14.231	Emergency Solutions Grant Program
14.239	Home Investment Partnerships Program
14.248	Community Development Block Grants Section 108 Loan Guarantees
20.106	Airport Improvement Program
21.019	Coronavirus Relief Fund
21.023	Emergency Rental Assistance Program
66.458	Capitalization Grants for Clean Water State Revolving Funds
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)



**CITY OF HOUSTON, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants
97.067	Homeland Security Grant Program
97.106	Securing the Cities Program

6. Identification of State of Texas major programs:

<u>State Award Number</u>	<u>Name of State Programs</u>
HHS000454900001	Tuberculosis Prevention and Control-African American Project
HHS000309100001	Sexually Transmitted Diseases / Human Immunodeficiency Virus
HHS000309100001-03	
-	Silt and Sediment Removal Lake Houston and San Jacinto River

7. Dollar threshold used to distinguish between Type A and Type B programs:

- Federal Award Programs (determined under Uniform Guidance)	\$3,466,517
- State Award Programs (determined under State of Texas Uniform Grant Management Standards)	\$992,187

8. Auditee qualified as low-risk auditee under?

- For Federal Award Programs (determined under 2 CFR section 200.520)	Yes
- For State Award Programs (determined under State of Texas Uniform Grant Management Standards)	Yes

**CITY OF HOUSTON, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**II. FINANCIAL STATEMENT FINDINGS SECTION**

No audit findings were noted.

**CITY OF HOUSTON, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

**III. FEDERAL AND STATE AWARDS FINDINGS AND QUESTIONED COSTS SECTION**

Finding/Noncompliance	Questioned Costs
<b>ASSISTANCE LISTING 14.231 EMERGENCY SOLUTIONS GRANT PROGRAM</b> <b>[Contract Numbers: E-18-MC-48-0018, E-19-MC-48-0018, E-20-MC-48-0018 and E-20-MW-48-0018]</b>	
<b>FINDING NO. 2021-001: COMPLIANCE AND SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER COMPLIANCE WITH SPECIAL TESTS AND PROVISIONS (OBLIGATION, EXPENDITURE AND PAYMENT REQUIREMENTS)</b>	
<p><b>Condition</b> – During the course of our testing for compliance with the Obligation, Expenditure and Payment Requirements applicable to the Emergency Solutions Grant (ESG), we noted that the ESG funds awarded to the City of Houston, Texas (City) were not timely obligated and expended within the timelines specified in the criteria section below. For instance, annual ESG allocations (or regular annual funding) received for years 2018, 2019 and 2020 were not obligated in full within 180 days from the date when HUD signed the grant agreement and were, on average, exceeded the 180-days requirement by 220 days. Similarly, ESG-CV funds awarded in year 2020 were not obligated within 240 days from the date when HUD signed the grant agreement and exceeded the 240-days requirement by 158 days.</p> <p>In addition to the above, regular ESG funds for years 2018 and 2019 were not spent within the 24 months from the date when HUD signed the grant agreement and approximately 13% of unused funds remained upon expiration of 24-months. Further, the City has not been able to progressively spend the additional allocation of ESG-CV grant funds for \$21.6M at the 20% specified interval by September 30, 2021, as specified within the grant agreement.</p> <p>Lastly, one instance (out of fifteen (15) sampled and tested) was noted where a subrecipient was not reimbursed within 30 days after receiving the subrecipient’s complete payment request and acknowledged by the Relationship Manager (per the process established by the City). The subrecipient was paid 10 days late.</p> <p><b>Criteria</b> – As indicated in the July 2021, OMB Compliance Supplement, ESG funds allocated to metropolitan cities must be obligated within 180 days after the date that HUD signs the agreement while ESG-CV funds must be obligated within 240 days from the date HUD signs the agreement. Grant recipients must also expend ESG funds for eligible activity within 24 months after the date HUD signs the grant agreement with the recipient. Further, up to 20% of ESG-CV funds for both first and second allocation amounts, must be spent by recipient by September 30, 2021. Grant recipients must also pay each subrecipient for allowable costs within 30 days after receiving the subrecipient’s complete payment request.</p>	<p>None identified</p>

**CITY OF HOUSTON, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

<b>Finding/Noncompliance</b>	<b>Questioned Costs</b>
<p><b>Perspective Information</b> – Subsequent to fiscal year 2021, the City is seeking a compliance waiver from HUD to ease program requirements for obligating and spending program funds for ESG-CV grant.</p> <p><b>Cause</b> – The City has been overwhelmed with several grant awards with short and similar requirements for spending deadlines while also coping with delays in services due to the impact from Texas Severe Winter Storm, another federally declared disaster, and staffing shortages, shutdowns and restricted services caused by COVID-19 pandemic which, also heavily impacted its subrecipient partner organizations.</p> <p><b>Effect or Potential Effect</b> – The City is not in compliance with the terms of ESG grant agreement and is at risk of recapture of its ESG-CV allocated funds, as per 24 CFR § 576.501.</p> <p><b>Identification of Repeat Finding</b> – Not applicable since this is a new finding.</p> <p><b>Recommendation</b> – Management should consider revamping its spending plan and develop mechanisms to accelerate service levels to improve spending pattern so that it could meet the award requirements for both ESG and ESG-CV funds. Further, there is a need to identify alternative service mechanisms and devote additional resources (which includes identifying additional service providers), to enhance management’s service capacity levels.</p> <p><b>Views of Responsible Officials</b> – Management does not disagree with this finding.</p>	

**CITY OF HOUSTON, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Finding/Noncompliance	Questioned Costs
<b>ASSISTANCE LISTING 14.218 - COMMUNITY DEVELOPMENT BLOCK GRANTS / ENTITLEMENT GRANTS</b>	
<b>FINDING NO. 2021-002: SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER COMPLIANCE WITH REPORTING REQUIREMENTS</b>	
<p><b>Condition</b> – While testing the Section 3 Annual Summary Report filed by the City of Houston, Texas (City) for fiscal year ended June 30, 2021, with the U.S. Housing and Urban Development (HUD), we noted a reporting error in the total dollar amount of construction contracts awarded during the period July 1, 2020 through June 30, 2021. The Section 3 Repot submitted on September 2, 2021 reported the construction award amount to be \$181,550.75 instead of the correct amount for \$658,071.75.</p> <p><b>Criteria</b> – The City is required to submit Section 3 HUD Form 60002 to U.S. HUD within 90 days of the end of its fiscal year. Reports filed with HUD must be accurately completed and reported data must be reconciled with underlying records.</p> <p><b>Perspective Information</b> – This clerical error was discovered as part of our audit process and management filed a revised Section 3 Report on November 16, 2021.</p> <p><b>Cause</b> – Microsoft Excel file which summarized all construction contracts awarded during fiscal year ended June 30, 2021 had a footing error that resulted in reporting an incorrect amount.</p> <p><b>Effect or Potential Effect</b> – Apart from reporting error, no significant effect was noted since none of the construction contracts were awarded to Section 3 businesses during fiscal year 2021.</p> <p><b>Identification of Repeat Finding</b> – Not applicable since this is a new finding.</p> <p><b>Recommendation</b> – We recommend that personnel responsible to prepare Section 3 reports should perform a thorough review of data reported in such reports to ensure consistency and accuracy of reported information. Additionally, there is a need to further strengthen the process of supervisory reviews before such reports are released for filing with U.S. HUD.</p> <p><b>Views of Responsible Officials</b> – Management does not disagree with this finding.</p>	None identified

**CITY OF HOUSTON, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Finding/Noncompliance	Questioned Costs
<b>ASSISTANCE LISTING 14.218 - COMMUNITY DEVELOPMENT BLOCK GRANTS / ENTITLEMENT GRANTS</b>	
<b>FINDING NO. 2021-003: SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER COMPLIANCE WITH REPORTING REQUIREMENTS</b>	
<p><b>Condition</b> – The City, as a direct recipient of the Community Development Block Grants / Entitlement Grants, did not comply with the reporting requirements under The Federal Funding Accountability and Transparency Act. The City did not register with the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS), as such, no subaward data was reported through FSRS.</p> <p><b>Criteria</b> – The Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282), as amended by Section 6202 of Public Law 110-252, hereafter referred as the “Transparency Act” that are codified in 2 CFR Part 170, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the FSRS.</p> <p><b>Perspective Information</b> – The City has not registered with FSR to report subaward data.</p> <p><b>Cause</b> – Personnel responsible for grant compliance at Housing and Community Development Department was not aware of the requirements of Transparency Act.</p> <p><b>Effect or Potential Effect</b> – The City is not in compliance with the terms of the grant award document set forth by the grantor and requirements of the Transparency Act.</p> <p><b>Identification of Repeat Finding</b> – Not applicable since this is a new finding.</p> <p><b>Recommendation</b> – We recommend that the City register with FSRS and report subaward data through FSRS to comply with the requirements of the Transparency Act. To do so, it will be first required to register in the System for Award Management (SAM), if it has not done so previously for another purpose and actively maintain that registration.</p> <p><b>Views of Responsible Officials</b> – Management does not disagree with this finding.</p>	None identified

**CITY OF HOUSTON, TEXAS**  
**CORRECTIVE ACTION PLAN**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**CITY OF HOUSTON**  
Finance Department

**Sylvester Turner**

Mayor

Tantri Emo  
Chief Business Officer/  
Director of Finance  
P.O. Box 1562  
Houston, Texas 77251-1562

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**CORRECTIVE ACTION PLAN**

The City of Houston, Texas, respectfully submits the following corrective action plan for the year ended June 30, 2021.

The findings from the June 30, 2021 schedule of findings are discussed below. The finding is numbered consistently with the number assigned in the findings and questioned costs.

**FINDINGS – FEDERAL AND STATE AWARDS FINDINGS AND QUESTIONED COSTS SECTION**

**FINDING NO. 2021-001: COMPLIANCE AND SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER COMPLIANCE WITH SPECIAL TESTS AND PROVISIONS (OBLIGATION, EXPENDITURE AND PAYMENT REQUIREMENTS)**

**ASSISTANCE LISTING 14.231 EMERGENCY SOLUTIONS GRANT**

**Contract Numbers: E-18-MC-48-0018, E-19-MC-48-0018, E-20-MC-48-0018 and E-20-MW-48-0018]**

**Planned Corrective Action** – The Housing and Community Development Department (HCDD) submitted an extension request to the U.S. Department of Housing and Urban Development (HUD) on September 8, 2021. HCDD had been in negotiation with HUD regarding the extension request when the audit finding was issued on December 10, 2021. On January 4, 2022, the Department received email communication from HUD which approved the extension request through June 23, 2022 pending the submission of a Plan of Action.

Finally, regarding the subrecipient that was paid late, an administrative oversight occurred which resulted in the processing of a payment being delayed. HCDD's Finance Division has implemented staff training, to ensure this does not occur in the future.

**Anticipated Implementation Date:** June 23, 2022

**City Contact Person Responsible for Correction Action:** Melody Barr, HCDD/Public Services

Council Members: Amy Peck Tarsha Jackson Abbie Kamin Carolyn Evans-Shabazz Dave Martin Tiffany D. Thomas Greg Travis Karla Cisneros  
Robert Gallegos Edward Pollard Martha Castex-Tatum Mike Knox David W. Robinson Michael Kubosh Letitia Plummer Sallie Alcorn  
Controller: Chris Brown

**CITY OF HOUSTON, TEXAS**  
**CORRECTIVE ACTION PLAN**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**FINDING NO. 2021-002: SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER COMPLIANCE WITH REPORTING REQUIREMENTS**

**ASSISTANCE LISTING 14.218 - COMMUNITY DEVELOPMENT BLOCK GRANTS / ENTITLEMENT GRANTS**

**Planned Corrective Action** – The Housing and Community Development Department (HCDD) has implemented a dual cross-check process which requires two team members to independently validate reporting totals prior to final report submission.

Additionally, the internal control Excel template used to compile reporting data was reconfigured. This will ensure pre-populated formulas in the Excel template apply all cells that capture detail data and grand totals before transferring to the final report.

**Anticipated Implementation Date:** November 17, 2021

**City Contact Person Responsible for Correction Action:** Tiffany Wyatt, HCDD/Compliance

**FINDING NO. 2021-003: SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER COMPLIANCE WITH REPORTING REQUIREMENTS**

**ASSISTANCE LISTING 14.218 - COMMUNITY DEVELOPMENT BLOCK GRANTS / ENTITLEMENT GRANTS**

**Planned Corrective Action** - The Housing and Community Development Department (HCDD) will complete registration with the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) by January 31, 2022. HCDD will file an FFATA subaward report by April 1, 2022 for all CDBG/Entitlement contracts greater than \$30,000 awarded after July 1, 2021 (FY2022); reporting thereafter will occur by the end of the month following the month in which HCDD awards any CDBG/Entitlement subawards greater than \$30,000. HCDD will continue to work with FSRS.GOV and HUD to determine what corrective action is needed regarding any additional delinquent reports for subawards greater than \$30,000 prior to July 1, 2021.

**Anticipated Implementation Date:** April 1, 2022 for all FY2022 CDBG/Entitlement awarded after July 1, 2021. The implementation date regarding any additional delinquent reports for subawards greater than \$30,000 prior to July 1, 2021 will be dependent upon the corrective actions recommended by FSRS.GOV and HUD.

**City Contact Person Responsible for Correction Action:** Tandra Shropshire, HCDD/Planning and Grants Management Division

Sincerely,



Arif Rasheed  
Deputy Director



**CITY OF HOUSTON, TEXAS**  
**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**IV. STATUS OF PRIOR-YEAR FINDINGS AND QUESTIONED COSTS**

**FISCAL YEAR ENDED JUNE 30, 2020**

**FINDING NO. 2020-001:**

**COMPLIANCE AND SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER COMPLIANCE WITH SPECIAL TESTS AND PROVISIONS (WAGE RATE REQUIREMENTS)**

**Texas Parks and Wildlife Department**

**Contract No. 55-000029 – Houston Brock Adventure Park**

**Contract No. 55-000025 – Houston Squatty Lyons Park**

**Condition** – During the course of our testing for the City’s compliance with the Wage Rate Requirements, we noted that weekly certified payrolls were not provided by prime and subcontractors during the construction period. Additionally, with respect to Houston Squatty Lyons Park, the City also did not obtain contractual agreements from all eight (8) subcontractors to ensure inclusion of compliance with wage rate requirements.

**Recommendation** – Management should strengthen its compliance with all grant requirements and conduct additional inquiries from the funding agency, where appropriate, to ensure that all compliance requirements are identified. Further, OBO should strengthen its process to ensure receipt of certified payrolls on a timely basis. In cases where non-compliance with wage rate requirements is identified, project representative of the department who was in receipt of the initial grant should be informed so that combined efforts are made to bring the non-compliant contractor back into compliance.

**Current status** – Management implemented its corrective action plan, and the contracts were closed out in fiscal year 2021. As such, this finding was resolved and not repeated in fiscal year 2021.