

CITY OF HOUSTON, TEXAS
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2022

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 (*Government Auditing Standards*), 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, 2022, 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 19, 2022.

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, Lamar Terrace Public Improvement District and Stadium Park Redevelopment Authority, we did not audit the financial statements of any governmental discretely presented component units which represent 8.3%, 0.6% and 7.6%, respectively, of the assets, net position, and revenues of the governmental activities or any business-type discretely presented component units which represents 6.1%, 9.3% and 5.8%, respectively, of the assets, net position, and revenues of the business-type activities. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for such pension trust funds, governmental discretely presented component units, and business-type discretely presented component units, is based solely on the reports of the other auditors. Additionally, except for the Houston First Corporation, Houston Forensic Science Center, Houston Recovery Center LGC, and Houston Zoo, Inc. 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*. 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.

Report on 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 or significant deficiencies may exist that were not 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 19, 2022
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 and Texas 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

Opinion on Each Major Federal and State Program

We have audited the City of Houston, Texas (the "City") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the State of Texas *Uniform Grants Management Standards* and Texas Grant Management Standards, as applicable, (collectively "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, 2022. 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.

In our opinion, the City complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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. Our responsibilities under those standards, the Uniform Guidance, and the State of Texas UGMS are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The City's basic financial statements include the operations of the Houston First Corporation, Houston Forensic Science Center, and Houston Recovery Center LGC, which expended \$2,291,457, \$1,946,456, and \$1,827,964 in federal awards, respectively, which is not included in the City's schedule of expenditures



of federal awards during the year ended June 30, 2022. Our compliance audit, described in the “Opinion on Each Major Federal and State Program,” does not include the operations of Houston First Corporation, Houston Forensic Science Center, and Houston Recovery Center LGC because those entities engaged other auditors to perform an audit of compliance.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City’s federal and state programs.

Auditors’ Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. GAAS, *Government Auditing Standards*, Uniform Guidance, and the State of Texas UGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Non-compliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City’s compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with U.S. GAAS, *Government Auditing Standards*, Uniform Guidance, and the State of Texas UGMS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the City’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 Schedules 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, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 19, 2022, 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 schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by the Uniform Guidance and the State of Texas UGMS, respectively, 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 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 U.S. GAAS. In our opinion, the schedules of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

December 19, 2022
Houston, Texas

CITY OF HOUSTON, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

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>
US Department of Agriculture Food and Nutrition Services					
Pass-Through Awards					
<i>Texas Health and Human Services Commission</i>					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	216TX507W1003	HHS000804700001	\$ -	\$ 3,094,873
COVID-19 - WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	216TX507W1003	HHS000804700001	-	504,297
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	226TX507W1003	HHS000804700001	-	7,389,164
				<u>-</u>	<u>10,988,334</u>
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	206TX176Q3903	HHS000804700001	-	86,457
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	216TX176Q3903	HHS000804700001	-	159,565
				<u>-</u>	<u>246,022</u>
<i>Total Texas Health and Human Services Commission</i>					
				<u>-</u>	<u>11,234,356</u>
<i>Texas Department of Agriculture Food and Nutrition Services</i>					
Summer Food Service Program for Children	10.559	196TX332N1099	806780706	-	189,562
Summer Food Service Program for Children	10.559	226TX332N1099	806780706	-	68,554
				<u>-</u>	<u>258,116</u>
Child and Adult Care Food Program	10.558	216TX332N1099	806780706	-	280,387
<i>Total Texas Department of Agriculture Food and Nutrition Services</i>					
				<u>-</u>	<u>538,503</u>
Total Pass-Through Awards					
				<u>\$ -</u>	<u>\$ 11,772,859</u>
Total US Department of Agriculture Food and Nutrition Services					
				<u>\$ -</u>	<u>\$ 11,772,859</u>
US Department of Commerce					
Pass-Through Award					
<i>Texas General Land Office</i>					
Coastal Zone Management Administration Awards	14.419	NA18NOS4190153	19-058-000-B092	\$ -	\$ 67,694
<i>Total Texas General Land Office</i>					
				<u>-</u>	<u>67,694</u>
Total Pass-Through Awards					
				<u>\$ -</u>	<u>\$ 67,694</u>
Total US Department of Commerce					
				<u>\$ -</u>	<u>\$ 67,694</u>
US Department of Housing and Urban Development					
Direct Awards					
Community Development Block Grants/Entitlement Grants	14.218	B-10-MC-48-0018	-	\$ -	\$ 1,718,292
Community Development Block Grants/Entitlement Grants	14.218	B-15-MC-48-0018	-	-	183,423
Community Development Block Grants/Entitlement Grants	14.218	B-16-MC-48-0018	-	-	346,232
Community Development Block Grants/Entitlement Grants	14.218	B-17-MC-48-0018	-	10,532	592,379
Community Development Block Grants/Entitlement Grants	14.218	B-18-MC-48-0018	-	272,597	575,631
Community Development Block Grants/Entitlement Grants	14.218	B-19-MC-48-0018	-	2,537,808	5,653,679
Community Development Block Grants/Entitlement Grants	14.218	B-20-MC-48-0018	-	3,056,704	2,808,433
Community Development Block Grants/Entitlement Grants	14.218	B-21-MC-48-0018	-	692,474	19,004,678
COVID-19 - Community Development Block Grants/Entitlement Grants	14.218	B-20-MW-48-0018	-	5,547,627	6,767,883
Community Development Block Grants/Entitlement Grants	14.218	B-11-MN-48-0400	-	-	34
Community Development Block Grants/Entitlement Grants	14.218	B-16-MH-48-0001	-	859,317	17,694,674
Community Development Block Grants/Entitlement Grants	14.218	B-18-MP-48-0001	-	-	136,043
Community Development Block Grants/Entitlement Grants	14.218	4600014639	-	-	6,245,890

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, 2022

<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>
		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	-	-	24,510,868
Community Development Block Grants/Entitlement Grants	14.218			12,977,059	86,238,139
Emergency Solutions Grant Program	14.231	E-19-MC-48-0018	-	119,069	119,069
Emergency Solutions Grant Program	14.231	E-20-MC-48-0018	-	1,516,275	1,529,543
Emergency Solutions Grant Program	14.231	E-21-MC-48-0018	-	16,617	131,839
COVID-19 - Emergency Solutions Grant Program	14.231	E-20-MW-48-0018	-	15,461,706	16,772,914
				17,113,667	18,553,365
Home Investment Partnerships Program	14.239	M16-MC-48-0206	-	-	65,102
Home Investment Partnerships Program	14.239	M17-MC-48-0206	-	-	40,360
Home Investment Partnerships Program	14.239	M18-MC-48-0206	-	1,058,044	1,663,386
Home Investment Partnerships Program	14.239	M19-MC-48-0206	-	2,005,763	2,215,225
Home Investment Partnerships Program	14.239	M20-MC-48-0206	-	1,592,176	2,263,588
Home Investment Partnerships Program	14.239	M21-MC-48-0206	-	-	1,126,235
COVID-19 - Home Investment Partnerships Program	14.239	M21-MP-48-0206	-	-	90,048
		4600010307, 4600012320, 4600010378, 4600007830, HWA0009, ADH0011, 4600010296, RRL0047, 4600008708, 4600011668, RRL0051, RRL0066, ADH0041, RRL0057, UHM0015, UHM0010, HPA0070, 4600010296, 4600007152	-	-	14,410,768
Home Investment Partnerships Program	14.239			4,655,983	21,874,712
Housing Opportunities for Persons with AIDS	14.241	TXH18F003	-	2,390	2,390
Housing Opportunities for Persons with AIDS	14.241	TXH19F003	-	4,199,008	4,344,117
Housing Opportunities for Persons with AIDS	14.241	TXH20F003	-	4,386,844	4,386,646
Housing Opportunities for Persons with AIDS	14.241	TXH21F003	-	1,084,622	1,391,552
COVID-19 - Housing Opportunities for Persons with AIDS	14.241	TXH20-FHW003	-	367,617	448,029
Housing Opportunities for Persons with AIDS	14.241	HWA0009 FC39526	-	-	2,446,494
				10,040,481	13,019,228
Community Development Block Grants Section 108 Loan Guarantees	14.248	B-94-MC-48-0018	-	-	492,118
Community Development Block Grants Section 108 Loan Guarantees	14.248	4600015808, 4600015217, 4600014639	-	-	28,408,370
				-	28,900,488
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	TXLNG0006-19	-	-	1,132,882
Lead Hazard Reduction Demonstration Grant Program	14.905	TXLHD0319-17	-	-	542,906
Total Direct Awards				\$ 44,787,190	\$ 170,261,720
Pass-Through Awards					
<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	\$ -	\$ 1,503
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-08-DI-48-0001	14-236-000-8329	-	125
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-16-DL-48-0001	19-076-008-B357	1,500	(2,785,985)
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-17-DM-48-0001	19-147-001-B489	6,117,354	206,352,671
<i>Total Texas General Land Office</i>				6,118,854	203,568,314
<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-DI-48-0001	70200001021	4,075,642	4,505,767
<i>Total Texas Department of Housing and Community Affairs</i>				4,075,642	4,505,767

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, 2022

<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				\$ 10,194,496	\$ 208,074,081
Total US Department of Housing and Urban Development				\$ 54,981,686	\$ 378,335,801
US Department of the Interior					
Pass-Through Awards					
<i>Texas Historical Commission</i>					
Historic Preservation Fund Grants-In-Aid	15.904	P21AF11063	TX-21-004	-	11,982
				-	11,982
<i>Total Texas Historical Commission</i>				-	11,982
<i>Texas Parks and Wildlife Department</i>					
Outdoor Recreation Acquisition, Development and Planning	15.916	P19AP00310	48-0011181 / 55-000042	-	787,854
<i>Total Texas Parks and Wildlife Department</i>				-	787,854
Total Pass-Through Awards				\$ -	\$ 799,836
Total US Department of the Interior				\$ -	\$ 799,836
US Department of Justice					
Direct Awards					
Missing Children's Assistance	16.543	2018-MC-FX-K066	-	\$ 93,759	\$ 319,192
Missing Children's Assistance	16.543	15JDP-21-GK-03801-MECP	-	25,423	82,707
				119,182	401,899
Public Safety Partnership and Community Policing Grants	16.710	2017-ULWX0017	-	-	50,915
Public Safety Partnership and Community Policing Grants	16.710	2020-ULWX0050	-	-	1,434,529
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-02297-SPPS	-	-	11,451
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-02171-SLEM	-	7,700	53,996
				7,700	1,550,891
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DG-BX-0011	-	-	73,465
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DG-BX-0021	-	-	6,755
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0568	-	-	216,235
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0413	-	-	225,916
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0564	-	-	1,057,541
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0242	-	-	62,231
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21GG-01880-JAGX	-	1,303,979	1,341,736
				1,303,979	2,983,879
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	2018-AR-BX-K080	-	26,405	47,253
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	2019-PM-BX-K017	-	-	150,547
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	15PBJA-21-GG-04592-COAP	-	8,924	21,980
				35,329	219,780
Emmett Till Cold Case Investigations Program	16.031	15PBJA-21-GG-03616-EMME	-	-	71,620
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1133	-	-	3,347,532
Community-Based Violence Prevention Program	16.123	2019-MU-MU-0114	-	-	101,116
Services for Trafficking Victims	16.320	2019-VT-BX-K025	-	60,235	293,940
Crime Victim Assistance/Discretionary Grants	16.582	2020-V3-GX-0056	-	-	326,109
DNA Backlog Reduction Program	16.741	15PBJA-21GG-04364-DNAX	-	-	16,125
Economic, High-Tech, and Cyber Crime Prevention	16.752	2020-IP-BX-0007	-	-	226,150
Gulf States Regional Law Enforcement Technology Training and Technical Assistance Initiative	16.843	2020-RZ-BX-0021	-	-	870,471

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, 2022

<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>
Equitable Sharing Program	16.922	-	-	-	474,223
Total Direct Awards				\$ 1,526,425	\$ 10,883,735
Pass-Through Awards					
<i>Office of the Texas Governor - Criminal Justice Division</i>					
Crime Victim Assistance	16.575	2018-V2-GX-0040	3327902	\$ -	\$ 279,598
Crime Victim Assistance	16.575	2019-V2-GX-0011	3327903	7,048	25,152
Crime Victim Assistance	16.575	2020-V2-GX-0004	3327904	59,812	93,108
				<u>66,860</u>	<u>397,858</u>
Project Safe Neighborhoods	16.609	2018-GP-BX-0066	3912801	-	(788)
Project Safe Neighborhoods	16.609	2019-GP-BX-0026	4074701	-	114,977
Project Safe Neighborhoods	16.609	2020-GP-BX-0057	4074702	-	66,606
				<u>-</u>	<u>180,795</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0485	3980601	-	69,681
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0485	4001701	-	72,032
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0016	3565002	-	13,454
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0016	3565003	-	21,409
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0016	3593302	-	701
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0016	3593303	-	69,600
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0016	3749802	-	4,184
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0016	3749803	-	44,812
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0034	4207201	-	48,993
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0034	4235301	-	20,316
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0034	4235401	-	11,431
				<u>-</u>	<u>376,613</u>
Crime Victim Assistance/Discretionary Grants	16.582	2018-V3-GX-K049	HOUSTON-7115-009	-	7,483
<i>Total Office of the Texas Governor - Criminal Justice Division</i>				<u>66,860</u>	<u>962,749</u>
<i>United States Soccer Federation Foundation</i>					
Juvenile Mentoring Program	16.726	2019-JU-FX-0009	3639766313	-	68,165
<i>Total United States Soccer Federation Foundation</i>				<u>-</u>	<u>68,165</u>
<i>National Association of Police Athletic/Activities League, Inc.</i>					
Juvenile Mentoring Program	16.726	2020-JU-FX-0032	-	-	22,537
<i>Total National Association of Police Athletic/Activities League, Inc.</i>				<u>-</u>	<u>22,537</u>
Total Pass-Through Awards				\$ 66,860	\$ 1,053,451
Total US Department of Justice				\$ 1,593,285	\$ 11,937,186
US Department of Transportation					
Direct Awards					
COVID-19 - Airport Improvement Program	20.106	3-48-0111-107-2016	-	\$ -	\$ 1,781,774
COVID-19 - Airport Improvement Program	20.106	3-48-0111-109-2017	-	-	14,282,277
COVID-19 - Airport Improvement Program	20.106	3-48-0110-043-2019	-	-	5,013,762
COVID-19 - Airport Improvement Program	20.106	3-48-0111-113-2019	-	-	2,498,751
COVID-19 - Airport Improvement Program	20.106	3-48-0110-045-2020	-	-	1,682,814
COVID-19 - Airport Improvement Program	20.106	3-48-0111-114-2020	-	-	9,593,498
COVID-19 - Airport Improvement Program	20.106	3-48-0290-025-2020	-	-	10,851
COVID-19 - Airport Improvement Program	20.106	3-48-0110-046-2021	-	-	12,511,474
COVID-19 - Airport Improvement Program	20.106	3-48-0110-047-2021	-	-	1,514,127
COVID-19 - Airport Improvement Program	20.106	3-48-0110-048-2021	-	-	5,619,193
COVID-19 - Airport Improvement Program	20.106	3-48-0111-115-2021	-	-	33,222,524
COVID-19 - Airport Improvement Program	20.106	3-48-0111-116-2021	-	-	4,691,547
COVID-19 - Airport Improvement Program	20.106	3-48-0111-117-2021	-	-	78,482,633
COVID-19 - Airport Improvement Program	20.106	3-48-0110-049-2022	-	-	6,056,509
COVID-19 - Airport Improvement Program	20.106	3-48-0111-118-2022	-	-	18,766,186
				<u>-</u>	<u>195,727,920</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, 2022

<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>
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237	FM-MHP-0526-20-01-00	-	-	505,267
National Infrastructure Investments	20.933	DTFH61-16-G-00004	-	-	1,111,699
Total Direct Awards				\$ -	\$ 197,344,886
Pass-Through Awards					
<i>Texas Department of Transportation</i>					
Highway Planning and Construction	20.205	CSJ # 0912-72-308	-	-	16,538
Highway Planning and Construction	20.205	CSJ # 0912-00-542	-	-	61,553
Highway Planning and Construction	20.205	CSJ # 0912-00-538	-	-	366,960
Highway Planning and Construction	20.205	CSJ # 0912-00-494	-	-	64
Highway Planning and Construction	20.205	CSJ # 0912-72-299	-	-	276,984
				-	722,099
State and Community Highway Safety*	20.600	69A37521300004020TX0	2021-HOUSTONPD-S-CMV-00004	\$ -	\$ 93,195
State and Community Highway Safety*	20.600	69A37522300004020TX0	2022-HOUSTONPD-S-CMV-00019	-	249,566
State and Community Highway Safety*	20.600	69A37521300004020TX0	2021-HOUSTONPD-S-1YG-00013	-	208,547
State and Community Highway Safety*	20.600	69A37522300004020TX0	2022-HOUSTONPD-S-1YG-00049	-	624,782
				-	1,176,090
National Priority Safety Programs*	20.616	18X9204050TX19	2021-HOUSTONPD-IDM-00006	-	19,574
National Priority Safety Programs*	20.616	18X9204050TX19	2022-HOUSTONPD-IDM-00003	-	17,165
National Priority Safety Programs*	20.616	18X920405BTX21	2021HOUSTONPD-CIOT-00016	-	1,968
National Priority Safety Programs*	20.616	69A3752230000405BTXH	2022HOUSTONPD-CIOT-00004	-	23,416
				-	62,123
<i>Total Texas Department of Transportation</i>				-	1,960,312
<i>Houston-Galveston Area Council</i>					
Highway Planning and Construction	20.205	CSJ # 0912-00-556	TDOT.19.0605-02	-	2,191,847
Highway Planning and Construction	20.205	CSJ # 0912-00-556	TDOT.16.0608-03	-	63,749
<i>Total Houston-Galveston Area Council</i>				-	2,255,596
Total Pass-Through Awards				\$ -	\$ 4,215,908
Total US Department of Transportation				\$ -	\$ 201,560,794
US Department of Treasury					
Direct Awards					
Equitable Sharing	21.016	-	-	-	912,359
COVID-19 - Coronavirus Relief Fund	21.019	-	-	\$ -	\$ 11,830,768
COVID-19 - Emergency Rental Assistance Program	21.023	-	-	88,689,116	91,149,845
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	-	-	711,068	153,741,066
Total Direct Awards				\$ 89,400,184	\$ 257,634,038
Total US Department of Treasury				\$ 89,400,184	\$ 257,634,038
National Aeronautics and Space Administration					
Direct Awards					
Office of Stem Management (OSTEM)	43.008	80NSSC22KO450	-	\$ -	\$ 5,708
Total Direct Awards				\$ -	\$ 5,708
Total National Aeronautics and Space Administration				\$ -	\$ 5,708

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, 2022

<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>
US Institute of Museum and Library Services					
Direct Awards					
Museum Grants for African American History and Culture	45.309	MH-249854-OMS-21	-	\$ -	\$ 29,119
COVID-19 - National Leadership Grants	45.312	ARPML-250908-OMLS-22	-	-	31,224
Total Direct Awards				\$ -	\$ 60,343
Pass-Through Awards					
<i>Texas State Library and Archive Commission</i>					
Grants to States	45.310	LS-246193-OLS-20	TXT-21008	-	2,157
<i>Total Texas State Library and Archive Commission</i>				-	2,157
Total Pass-Through Awards				\$ -	\$ 2,157
Total US Institute of Museum and Library Services				\$ -	\$ 62,500
US Environmental Protection Agency					
Direct Awards					
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	01F41301	-	\$ -	\$ (135)
COVID-19 - State Environmental Justice Cooperative Agreement Program	66.312	02F04901	-	-	15,150
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	01F47901	-	-	55,344
Total Direct Awards				\$ -	\$ 70,359
Pass-Through Awards					
<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	582-19-90029-03	\$ -	\$ 18,142
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	225017	582-19-90029-04	-	97,801
				-	115,943
Performance Partnership Grants	66.605	BG-99662722	582-22-30152	-	235,611
Performance Partnership Grants	66.605	BG-99662717	582-18-80076-02	-	86,921
Performance Partnership Grants	66.605	BG-99662717	582-18-80076-08	-	85,197
				-	407,729
National Estuary Program	66.456	CE-00655007	582-22-30257	-	1,545
<i>Total Texas Commission on Environmental Quality</i>				-	525,217
<i>Texas Water Development Board</i>					
Capitalization Grants for Clean Water State Revolving Funds	66.458	L1000508	-	-	9,767,560
Capitalization Grants for Clean Water State Revolving Funds	66.458	L1000603	-	-	18,918,205
Capitalization Grants for Clean Water State Revolving Funds	66.458	L1000776	-	-	8,126,985
Capitalization Grants for Clean Water State Revolving Funds	66.458	L1000776	-	-	1,884,298
Capitalization Grants for Clean Water State Revolving Funds	66.458	LM211189	-	-	5,829,111
				-	44,526,159
<i>Total Texas Water Development Board</i>				-	44,526,159
Total Pass-Through Awards				\$ -	\$ 45,051,376
Total US Environmental Protection Agency				\$ -	\$ 45,121,735
US Department of Education					
Pass-Through Awards					
<i>Houston Independent School District</i>					
Teacher And School Leader Incentive Grants (formerly the Teacher Incentive Fund)	84.374	U374A170050	-	\$ -	\$ 48,233
<i>Total Houston Independent School District</i>				-	48,233

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, 2022

<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				\$ -	\$ 48,233
Total US Department of Education				\$ -	\$ 48,233
US Department of Health and Human Services					
Direct Awards					
Environmental Public Health and Emergency Response	93.070	5 NUE1EH001390-02-00	-	\$ -	\$ 141,104
Environmental Public Health and Emergency Response	93.070	5 NUE1EH001390-03-00	-	-	161,080
				-	302,184
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	5 NU52PS910222-02-01	-	-	748,877
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	5 NU52PS910222-03-00	-	-	673,319
				-	1,422,196
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	-	-	155,114
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	1 NUE2EH001470-01-00	-	-	135,216
				-	290,330
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SM082256-01	-	-	198,889
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	5H79SP080300-03	-	-	207,214
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SM082256-01	-	864,429	935,734
				864,429	1,341,837
COVID-19 - Immunization Cooperative Agreements	93.268	1 NH23IP922597-01-01	-	-	89,918
Immunization Cooperative Agreements	93.268	5 NH23IP922597-03-00	-	-	3,227,700
Immunization Cooperative Agreements	93.268	6 NH23IP000734-04-05	-	-	2,349
Immunization Cooperative Agreements	93.268	6 NH23IP922597-02-07	-	-	536,958
COVID-19 - Immunization Cooperative Agreements	93.268	6 NH23IP922597-02-07	-	-	10,388,492
Immunization Cooperative Agreements	93.268	CCH622532A	-	-	1,633,075
				-	15,878,492
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6 NU50CK000557-01-08	-	-	18,737
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6 NU50CK000557-01-08	-	-	26,032,511
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6 NU50CK000557-02-06	-	-	639,071
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6 NU50CK000557-02-06	-	-	40,322,574
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6 NU50CK000557-03-04	-	-	1,169,992
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6 NU50CK000557-03-04	-	-	1,074,777
				-	69,257,662
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	1 NU90TP922124-01-02	-	-	1,725,669
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	1 NU90TP922139-01-02	-	-	740,781
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	6 NU90TP921943-01-09	-	-	113,444
				-	2,579,894
HIV Prevention Activities Health Department Based	93.940	1 NU62PS924634-01-00	-	-	48,469
HIV Prevention Activities Health Department Based	93.940	5 NU62PS924515-03-02	-	-	151,623
HIV Prevention Activities Health Department Based	93.940	5 NU62PS924572-05-02	-	477,761	3,160,226
HIV Prevention Activities Health Department Based	93.940	6 NU62PS924634-02-02	-	310,033	1,287,588
HIV Prevention Activities Health Department Based	93.940	6 NU62PS924572-03-04	-	382,295	406,933
HIV Prevention Activities Health Department Based	93.940	6 NU62PS924572-04-01	-	1,309,783	4,291,810
				2,479,872	9,346,649

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, 2022

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>
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	1 NU62PS924593-01-01	-	-	(274)
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	1 NU62PS924772-01-00	-	-	42,454
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	5 NU62PS924593-03-00	-	-	23,287
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	6 NU62PS924593-02-02	-	-	382,901
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	5 NU62PS924593-02-00	-	250,628	314,102
				250,628	762,470
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	5H79SM082256-03	-	74,996	112,847
Injury Prevention and Control Research and State and Community Based Programs	93.136	5 NH28CE002395-05-00	-	-	158,911
Viral Hepatitis Prevention and Control	93.270	6 NU51PS005164-01-01	-	-	2,103
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	-	-	3,553,504
COVID-19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	-	-	-	552,686
Total Direct Awards				\$ 3,669,925	\$ 105,561,765
Pass-Through Awards					
<i>Texas Health and Human Services Commission</i>					
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	2101TXOAEA	HHS000874100013	\$ 19,374	\$ 19,374
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	2201TXOAEA-00	HHS000874100013	41,231	41,231
				60,605	60,605
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	2101TXOAOAOM	HHS000874100013	47,619	47,619
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	2201TXOAOAOM-00	HHS000874100013	82,278	82,278
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	2101TXOMC6-00	HHS000874100013	10,866	10,866
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	2001TXOMC3	HHS000874100013	5,045	5,045
				145,808	145,808
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	2101TXOAPH	HHS000874100013	110,016	110,679
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	2201TXOAPH-00	HHS000874100013	174,051	174,714
				284,067	285,393
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2101TXOASS	HHS000874100013	6,585	1,467,860
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2201TXOASS-00	HHS000874100013	96,922	3,503,463
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2101TXSSC6-00	HHS000874100013	-	244,667
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2101TXVAC5	HHS000874100013	-	75,248
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2001TXSSC3	HHS000874100013	-	36,231
				103,507	5,327,469
Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2101TXOACM	HHS000874100013	(264,514)	(179,597)
Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2201TXOACM-00	HHS000874100013	1,321,349	1,788,080

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, 2022

<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>
Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2101TXOAH	HHS000874100013	(1,328,987)	(1,225,968)
Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2201TXOAH-00	HHS000874100013	2,595,348	2,837,616
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2001TXHDC2	HHS000874100013	648,653	648,653
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2001TXHDC3	HHS000874100013	2,351,302	2,351,302
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2101TXHDC5	HHS000874100013	570,467	590,070
				<u>5,893,618</u>	<u>6,810,156</u>
COVID-19 - Special Programs for the Aging Title IV, and Title II, Discretionary Projects	93.048	90NWC50021	HHS000270200012-05	-	48,041
COVID-19 - Special Programs for the Aging Title IV, and Title II, Discretionary Projects	93.048	90NWC30022.01	HHS000270200012	-	286,925
COVID-19 - Special Programs for the Aging Title IV, and Title II, Discretionary Projects	93.048	90NWC30022.01	HHS000270200012-05	-	3,822
				<u>-</u>	<u>338,788</u>
National Family Caregiver Support, Title III, Part E	93.052	2101TXOAF	HHS000874100013	98,509	381,181
National Family Caregiver Support, Title III, Part E	93.052	2201TXOAF-00	HHS000874100013	242,724	1,239,612
COVID-19 - National Family Caregiver Support, Title III, Part E	93.052	2101TXFCC6-00	HHS000874100013	-	71,632
COVID-19 - National Family Caregiver Support, Title III, Part E	93.052	2001TXFCC3	HHS000874100013	105,624	274,908
				<u>446,857</u>	<u>1,967,333</u>
Medicare Enrollment Assistance Program	93.071	20101TXMIDR	HHS000270200012	-	7,903
Medicare Enrollment Assistance Program	93.071	20101TXMIDR	HHS000270200012-05	-	17,570
Medicare Enrollment Assistance Program	93.071	2001TXMIAA	HHS000874100013	-	15,921
Medicare Enrollment Assistance Program	93.071	2101MXTIAA	HHS000874100013	-	30,315
				<u>-</u>	<u>71,709</u>
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235	1901TXSRAE	HHS000229300003-02	-	59,768
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235	2101TXSRAE	HHS000229300003-03	-	92,472
				<u>-</u>	<u>152,240</u>
State Health Insurance Assistance Program	93.324	90SAPG0095-02-00	HHS000874100013	-	148,822
State Health Insurance Assistance Program	93.324	90SAPG0095-03-00	HHS000874100013	-	38,354
				<u>-</u>	<u>187,176</u>
Money Follows the Person Rebalancing Demonstration	93.791	11ICMS300151-01-16	HHS000270200012	-	38,016
Money Follows the Person Rebalancing Demonstration	93.791	11ICMS300151-01-16	HHS000270200012-05	-	67,208
				<u>-</u>	<u>105,224</u>
Maternal and Child Health Services Block Grant to the States	93.994	B04MC30644	HHS000136500014	-	1,766
Maternal and Child Health Services Block Grant to the States	93.994	B04MC30644	HHS000136500014	-	80,813
Maternal and Child Health Services Block Grant to the States	93.994	B0440164	HHS000136500014-01	-	207,730
				<u>-</u>	<u>290,309</u>
Nutrition Services Incentive Program**	93.053	2201TXOANS-00	HHS000874100013	813,115	813,115
Lifespan Respite Care Program	93.072	90LRLI0036-01-00	HHS000270200012-05	-	291
Opioid STR	93.788	1H79TI081729-01	HHS000734000001	863	5,270
<i>Total Texas Health and Human Services Commission</i>				<u>7,748,440</u>	<u>16,560,886</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	537-18-0167-00001-04	-	35,350
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	NU90TP922045	537-18-0167-00001 A-5	-	1,149,592
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	1 NU90TP921879-01-00	537-18-0132-0001-04	-	1,407

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, 2022

<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>
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	NU90TP922045	537-18-0132-00001-A6	-	240,394
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	1 NU90TP921879-01-00	537-18-0185-00001-04	-	(166)
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	NU90TP922045	537-18-0185-00001 A-5	-	475,464
				-	1,902,041
National and State Tobacco Control Program	93.387	NU58DP006805-01-00	HHS000926700001	-	159,400
National and State Tobacco Control Program	93.387	NU58DP006805-01-00	HHS000926700001-02	-	9,777
				-	169,177
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	5 NH25PS004360-05-00	HHS000309100001-03	-	182,467
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	5 NH25PS004360-05-00	HHS000309100001-03	-	654,183
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	NH25PS006293-03-04	HHS001120300004	-	39,962
				-	876,612
Preventive Health and Health Services Block Grant	93.991	1 NB01OT009193-01-00	HHS0004856000041	-	37,678
Preventive Health and Health Services Block Grant	93.991	1 NB01OT009193-01-00	HHS001027100001	-	25,797
Preventive Health and Health Services Block Grant	93.991	NB01OT009274	HHS000438400004	-	17,841
Preventive Health and Health Services Block Grant	93.991	NB01OT008423	HHS000438400004-02	-	57,972
				-	139,288
<i>Total Texas Department of State Health Services</i>				-	3,087,118
<i>Texas Department of Family and Protective Services</i>					
Temporary Assistance for Needy Families***	93.558	2101TXTAN3	529-16000300006	-	242,781
Temporary Assistance for Needy Families***	93.558	2201TXTANF	HHS000791900011	-	1,370,568
COVID-19 - Temporary Assistance for Needy Families***	93.558	2101TXTANFC6	HHS000791900011	-	63,852
<i>Total Texas Department of Family and Protective Services</i>				-	1,677,201
<i>Everybody Texas</i>					
Family Planning Services	93.217	FPHPA006521-01-00	-	-	73,472
Family Planning Services	93.217	FPHPA006401-02	-	-	562,985
<i>Total Everybody Texas</i>				-	636,457
<i>University of Houston, Texas</i>					
Minority Health and Health Disparities Research	93.307	U54MD015946	R-21-0071	-	18,880
<i>Total University of Houston, Texas</i>				-	18,880
<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	-	10,000
<i>Total National Association of County and City Health Officials</i>				-	10,000
<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	-	19,630
<i>Total National Center for Healthy Housing</i>				-	19,630
<i>Gulf Coast Workforce Board</i>					
Child Care Mandatory and Matching Funds of the Child Care and Development Fund***	93.596	2820CCMC07	-	-	25,786
Child Care Mandatory and Matching Funds of the Child Care and Development Fund***	93.596	2821CCMC07	-	-	103,598
Child Care Mandatory and Matching Funds of the Child Care and Development Fund***	93.596	2822CCMC07	-	-	22,283
Child Care Mandatory and Matching Funds of the Child Care and Development Fund***	93.596	2821CCM07	-	-	29,999
Child Care Mandatory and Matching Funds of the Child Care and Development Fund***	93.596	2822CCMC07	-	-	15,498
<i>Total Gulf Coast Workforce Board</i>				-	197,164

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, 2022

<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>
<i>American Association of Diabetes Educators</i>					
Scaling the National Diabetes Prevention Program to Priority Populations	93.261	17NU58DP006361-01-00	-	-	17,733
Scaling the National Diabetes Prevention Program to Priority Populations	93.261	17NU58DP006361-04-00	-	-	892
Scaling the National Diabetes Prevention Program to Priority Populations	93.261	17NU58DP006361-05-02	-	-	5,218
				-	<u>23,843</u>
Medical Assistance Program	93.778	-	529-11-0041-00002	-	1,353,747
<i>Total American Association of Diabetes Educators</i>					
				-	<u>1,377,590</u>
<i>Harris County Public Health Environment Services</i>					
Injury Prevention and Control Research and State and Community Based Programs	93.136	1 NUI7CE924976-01-00	1000000497	-	(18,701)
Injury Prevention and Control Research and State and Community Based Programs	93.136	6 NUI7CE924976-02-02	1000000497	-	469,187
				-	<u>450,486</u>
HIV Emergency Relief Project Grants	93.914	H89HA00004	21GEN2005	-	63,437
HIV Emergency Relief Project Grants	93.914	H89HA00012	22GEN0497	-	40,541
				-	<u>103,978</u>
<i>Total Harris County Public Health Environment Services</i>					
				-	<u>554,464</u>
Total Pass-Through Awards				\$ 7,748,440	\$ 24,139,390
Total U.S. Department of Health and Human Services				\$ 11,418,365	\$ 129,701,155
Corporation for National and Community Service					
Direct Awards					
AmeriCorps State and National	94.006	19AFHTX0010028	-	\$ -	\$ 10,084
Total Direct Awards				\$ -	\$ 10,084
<i>Total Corporation for National and Community Service</i>				\$ -	\$ 10,084
Office of National Drug Control Policy					
Direct Awards					
High Intensity Drug Trafficking Areas Program	95.001	G20HN0001A	-	\$ -	\$ 1,123,276
High Intensity Drug Trafficking Areas Program	95.001	G21HN0001A	-	-	2,638,180
Total Direct Awards				\$ -	\$ 3,761,456
<i>Total Office of National Drug Control Policy</i>				\$ -	\$ 3,761,456
U.S. Department of Homeland Security					
Direct Awards					
Assistance to Firefighters Grant	97.044	EMW-2018-FP-00281	-	\$ -	\$ 708
Assistance to Firefighters Grant	97.044	EMW-2019-FO-5700	-	-	1,450,646
Assistance to Firefighters Grant	97.044	EMW-2020-FG-14369	-	-	211,263
				-	<u>1,662,617</u>
Port Security Grant Program	97.056	EMW-2018-PU-00390-S01	-	-	60,480
Port Security Grant Program	97.056	EMW-2019-PU-00389-S01	-	-	1,215,870
Port Security Grant Program	97.056	EMW-2020-PU-00430-S01	-	-	1,464,046
Port Security Grant Program	97.056	EMW-2021-PU-00240-S01	-	-	7,006
				-	<u>2,747,402</u>
Securing the Cities Program	97.106	15DNSTC00002-04-00	-	-	126,252
Securing the Cities Program	97.106	20CWDSTC00013-01	-	-	326,998
				-	<u>453,250</u>
Regional Catastrophic Preparedness Grant Program (RCPGP)	97.111	EMT-2019-GR-00011-A03	-	-	360,410
Regional Catastrophic Preparedness Grant Program (RCPGP)	97.111	EMT-2020-CA-00053-A04	-	-	2,737

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, 2022

<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>
Regional Catastrophic Preparedness Grant Program (RCPGP)	97.111	EMT-2021-CA-00054-S01	-	-	143
				-	363,290
Financial Assistance for Targeted Violence and Terrorism Prevention	97.132	EMW-2021-GR-00027-S01	-	-	720
Preparing for Emerging Threats and Hazards	97.133	EMW-2016-GR-00117-A10	-	-	682,577
Total Direct Awards				\$ -	\$ 5,909,856
Pass-Through Awards					
<i>Texas Water Development Board</i>					
Flood Mitigation Assistance	97.029	EMT-2016-FM-E001(3)	1500011981	\$ -	\$ 636,048
Flood Mitigation Assistance	97.029	EMT-2017-FM-E001(2)	1600012122	-	512,350
Flood Mitigation Assistance	97.029	EMT-2020-FM-E001	2000012426	-	8,000
<i>Total Texas Development Board</i>				-	1,156,398
<i>Office of the Texas Governor Division of Emergency Management</i>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-4223-TX	-	-	(29,254)
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-4269-TX	-	-	734,463
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-4332-TX	-	-	750,792
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-4485-TX	-	-	8,262,391
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-4586-TX	-	-	4,530,328
				-	14,248,720
Hazard Mitigation Grant	97.039	DR-4332-TX	-	-	105,675
Hazard Mitigation Grant	97.039	DR-4485-COVID PANDEMIC	-	-	80,524
				-	186,199
<i>Total Office of the Texas Governor Division of Emergency Management</i>				-	14,434,919
<i>Texas Department of Public Safety</i>					
Hazard Mitigation Grant	97.039	DR-4272-015	201-35000-00	-	9,068
Hazard Mitigation Grant	97.039	DR-4332-TX	TX-0095	-	567,196
Hazard Mitigation Grant	97.039	DR-4332-TX	TX-0020	-	850,170
Hazard Mitigation Grant	97.039	DR-4332-TX	TX-0023	-	1,728,168
				-	3,154,602
<i>Total Texas Department of Public Safety</i>				-	3,154,602
<i>Office of the Texas Governor, Homeland Security</i>					
Homeland Security Grant Program	97.067	EMW-2018-SS-00022-S01	-	-	(4,767)
Homeland Security Grant Program	97.067	EMW-2019-SS-00034	-	-	3,978,464
Homeland Security Grant Program	97.067	EMW-2019-SS-00034-S01	-	-	143,181
Homeland Security Grant Program	97.067	EMW-2020-SS-00054	-	-	4,942,525
Homeland Security Grant Program	97.067	EMW-2021-SS-00062	-	-	2,924,952
<i>Total Office of the Texas Governor, Homeland Security</i>				-	11,984,355
<i>Texas Commission on Environmental Quality</i>					
Homeland Security Biowatch Program	97.091	209121	582-21-22373	-	790,154
<i>Total Texas Commission on Environmental Quality</i>				-	790,154
Total Pass-Through Awards				\$ -	\$ 31,520,428
Total U.S. Department of Homeland Security				\$ -	\$ 37,430,284
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 157,393,520	\$1,078,249,363
<u>Cluster Title</u>				<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
* Highway Safety Cluster				\$ -	\$ 1,238,213
** Aging Cluster				6,810,240	12,950,740
*** 477 Cluster				-	1,874,365
Total Cluster - Federal Awards				\$ 6,810,240	\$ 16,063,318

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, 2022

STATE AWARDS

<u>Program Title</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>
Office of the Texas Governor - Criminal Justice Division				
Direct Awards				
Juvenile Case Manager Program Truancy Prevention Initiative	2021-TP-ST-0002	-	\$ -	\$ 100,606
Juvenile Case Manager Program Truancy Prevention Initiative	2022-TP-ST-0002	-	-	441,652
			-	542,258
Internet Crimes Against Children Task Force-Houston Metro	2021-IC-ST-0001	-	58,295	114,127
Internet Crimes Against Children Task Force-Houston Metro	2022-IC-ST-0001	-	113,658	281,612
			171,953	395,739
Rifle Resistant Body Armor Grant Program	2021-BG-ST-0025	-	-	1,687,697
Total Direct Awards			171,953	2,625,694
Pass-Through Awards				
<i>Passed through Harris County District Attorney's Office</i>				
Project 180 - Human Trafficking Rescue Alliance	3514502	HTRA-P180-GCCASE	-	7,766
Project 180 - Gulf Coast Coalition Against Sexual Exploitation	3514502	P180-GCCASE	-	32
<i>Total Harris County District Attorney's Office</i>			-	7,798
Total Pass-Through Awards			-	7,798
Total Office of the Texas Governor - Criminal Justice Division			\$ 171,953	\$ 2,633,492
Office of the Texas Governor - Emergency Management Division				
Direct Awards				
Hurricane Harvey - August 2017 Disaster	Tx Senate 2018-2019 Bill #2019-007	-	\$ -	\$ 10,807,040
Hazard Mitigation Grant Program - Inwood Forest Flood Mitigation Project	Tx Senate 2018-2019 Bill #2019-007	-	-	95,708
Total Direct Awards			-	10,902,748
Total Office of the Texas Governor - Emergency Management Division			\$ -	\$ 10,902,748
Texas Automobile Theft Prevention Authority				
Direct Awards				
Houston Auto Crimes Task Force/29	608-21-HPD0000	-	\$ -	\$ 168,089
Houston Auto Crimes Task Force/30	608-22-HPD0000	-	26,485	965,050
Houston Auto Crimes Task Force/RRS	608-21-RRS001	-	-	1,895
			26,485	1,135,034
Total Direct Awards			26,485	1,135,034
Total Texas Automobile Theft Prevention Authority			\$ 26,485	\$ 1,135,034
Texas Commission on Environmental Quality				
Direct Awards				
Local Air	582-20-12005-01	-	\$ -	\$ 104,441
Local Air	582-20-12005-02	-	-	68,954
			-	173,395
Sylvan Rodriguez Park	582-20-10171	-	-	41,595
Total Direct Awards			-	214,990
Pass-Through Awards				
<i>Passed through Houston-Galveston Area Council</i>				
HGAC -Clean Rivers	582-18-80290-03	CE-19-000704	-	67,105
HGAC -Clean Rivers	582-22-30102	21-03144	-	32,871
			-	99,976
ESC Forklift	TCEQ.18.0302	HGAC 21-16-05	-	5,300
<i>Total Houston-Galveston Area Council</i>			-	105,276

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, 2022

<u>Program Title</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>
Total Pass-Through Awards			-	<u>105,276</u>
<i>Total Texas Commission on Environmental Quality</i>			\$ -	<u>\$ 320,266</u>
Texas Department of Criminal Justice				
Direct Awards				
Texas Department of Criminal Justice Reentry Program	696-TC-16-17-L064	-	\$ -	\$ 97,168
Texas Department of Criminal Justice Reentry Program	696-TC-20-21-L099	-	14,736	<u>106,905</u>
			<u>14,736</u>	<u>204,073</u>
Total Direct Awards			<u>14,736</u>	<u>204,073</u>
<i>Total Texas Department of Criminal Justice</i>			<u>\$ 14,736</u>	<u>\$ 204,073</u>
Texas Department of Family and Protective Services				
Direct Awards				
Helping Through Intervention and Prevention	HHS000301200003	-	\$ -	\$ 17,746
Helping Through Intervention and Prevention	HHS000301200003	-	-	<u>76,337</u>
			<u>-</u>	<u>94,083</u>
Total Direct Awards			<u>-</u>	<u>94,083</u>
Pass-Through Awards				
<i>Passed through Harris County Protective Services</i>				
Community Youth Development Campo Del Sol	24426974	17/0140	-	142
Community Youth Development Campo Del Sol	24426974	17/0140	-	<u>32,277</u>
			<u>-</u>	<u>32,419</u>
<i>Total Harris County Protective Services</i>			<u>-</u>	<u>32,419</u>
Total Pass-Through Awards			<u>-</u>	<u>32,419</u>
<i>Total Texas Department of Family and Protective Services</i>			<u>\$ -</u>	<u>\$ 126,502</u>
Texas Department of Housing and Community Affairs				
Direct Awards				
Texas Homeless Housing and Services Program	63207000009	-	\$ 941,354	\$ 954,717
Texas Homeless Housing and Services Program	63207000009	-	302,989	<u>315,891</u>
			<u>1,244,343</u>	<u>1,270,608</u>
Texas Homeless Housing and Services Program - Youth Homeless	18207000009	-	198,105	198,105
Texas Homeless Housing and Services Program - Youth Homeless	18217000009	-	77,618	<u>77,618</u>
			<u>275,723</u>	<u>275,723</u>
Total Direct Awards			<u>1,520,066</u>	<u>1,546,331</u>
<i>Total Texas Department of Housing and Community Affairs</i>			<u>\$ 1,520,066</u>	<u>\$ 1,546,331</u>
Texas Department of State Health Services				
Direct Awards				
Infectious Disease Control Unit - Surveillance	HHS000436300017	-	\$ -	\$ 24,149
Infectious Disease Control Unit - Surveillance	HHS000436300017-02	-	-	171,095
Infectious Disease Control Unit - Flu Laboratory	HHS000442100004	-	-	1,872
Infectious Disease Control Unit - Flu Laboratory	HHS000442100004-01	-	-	<u>4,178</u>
			<u>-</u>	<u>201,294</u>
Sexually Transmitted Diseases /Human Immunodeficiency Virus	HHS000309100001-03	-	-	783,341
Sexually Transmitted Diseases /Human Immunodeficiency Virus	HHS000309100001-03	-	-	<u>2,808,439</u>
			<u>-</u>	<u>3,591,780</u>
Immunization State	HHS000119700014-02	-	-	288,210
Immunization State	HHS000119700014-03	-	-	<u>1,192,860</u>
			<u>-</u>	<u>1,481,070</u>
Tuberculosis Prevention and Control-African American Project	HHS000454900001	-	-	102,220
Tuberculosis Prevention and Control-African American Project	HHS000454900001	-	-	<u>430,848</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, 2022

<u>Program Title</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>
Tuberculosis Prevention and Control-African American Project	HHS000454900001-02	-	-	1,713,010
			-	2,246,078
Diabetes Prevention and Control Program	HHS000727700001	-	-	(17,733)
Diabetes Prevention and Control Program	HHS000727700001	-	-	92,609
Diabetes Prevention and Control Program	HHS000727700001-01	-	-	209,271
			-	284,147
Local Public Health Services	HHS001027100001	-	-	90,132
Total Direct Awards			-	7,894,501
Total Department of State Health Services			-	\$ 7,894,501
Texas Health and Human Services Commission				
Direct Awards				
Healthy Texas Women	529-16-0132-00037-05	-	-	\$ 3,916
Healthy Texas Women	HHS000734500002	-	-	60,656
Healthy Texas Women	HHS000734500002	-	-	197,620
			-	262,192
Texas ADRC Operations - State General Revenue & Promoting Independence	HHS000270200012	-	-	61,576
Texas ADRC Operations - State General Revenue & Promoting Independence	HHS000270200012	-	-	375,554
			-	437,130
CHS Title V PRNTL DNTL	HHS000558100006	-	-	27,000
CHS Title V PRNTL DNTL	HHS000558100006-01	-	-	64,280
			-	91,280
State General Revenue	HHS000874100013	-	98,098	131,405
State General Revenue	HHS000874100013	-	810,837	812,496
			908,935	943,901
Zoonosis: Animal Friendly	HHS000327200003	-	-	10,148
Total Direct Awards			908,935	1,744,651
Total Texas Health and Human Services Commission			\$ 908,935	\$ 1,744,651
Texas State University				
Direct Awards				
Tobacco Sting /8	TXST-1A-2020-4989-TSSC	-	-	\$ 2,397
Tobacco Sting /9	TXST-1A-2021-5966-TSSC	-	-	88,247
Tobacco Sting /10	TXST-1A-2022-7158-TSSC	-	-	98,159
Total Direct Awards			-	188,803
Total Texas State University			-	\$ 188,803
Texas Water Development Board				
Pass-Through Awards				
<i>Passed through Harris County Office of the County Engineer</i> Silt and Sediment Removal Lake Houston and San Jacinto River	-	-	-	\$ 16,039,428
<i>Total Harris County Office of the County Engineer</i>			-	16,039,428
Total Pass-Through Awards			-	16,039,428
Total Texas Water Development Board			-	\$ 16,039,428
TOTAL EXPENDITURES OF STATE AWARDS			\$ 2,642,175	\$ 42,735,829

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, 2022

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, 2022. 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* and Texas Grant Management Standards, as applicable (collectively, 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 statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, or the State of Texas 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 schedules 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. **Loans Outstanding** – The City had the following direct federal loan balances outstanding at June 30, 2022, that were reported as federal award expenditures in the schedule of expenditures of federal awards.

Program Title	Assistance Listing	Amount Outstanding June 30, 2022
Community Development Block Grant	14.218	\$ 30,756,758
HOME Investment Partnerships Program	14.239	\$ 14,410,768
Housing Opportunities for Persons with HIV/AIDS	14.241	\$ 2,446,494
Section 108 Guaranteed Loan Program	14.248	\$ 28,408,370
Total – Loans Outstanding		\$ 76,022,390

CITY OF HOUSTON, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Further, the City had the following indirect federal loan balance outstanding at June 30, 2022 under the Clean Water State Revolving Funds received from the Texas Water Development Board, a pass-through agency for the City for receipt of grant funds from U.S. Environmental Protection Agency.

Program Title	Assistance Listing	Amount Outstanding June 30, 2022
Capitalization Grants for Clean Water State Revolving Funds	66.458	\$ 44,526,159
Total – Loans Outstanding		\$ 44,526,159

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, 2022 was \$1,633,075 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, 2022 is \$624,478.

7. **Federal Disaster Grant Assistance** – 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, 2022, a total of \$9.9 M of 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 \$17.6M for FEMA were incurred in current and prior years but are not obligated as of yet.

8. **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, 2022

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? | No |
| 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)? | No |
| 4. Any audit findings disclosed, which are required to be reported in accordance with the State of Texas Uniform Grant Management Standards and Texas Grant Management Standards, as applicable? | No |
| 5. Identification of federal major programs: | |

<u>Assistance Listing</u> <u>Number</u>	<u>Name of Federal Programs</u>
16.034	COVID-19 - Coronavirus Emergency Supplemental Funding Program
16.738	Edward Byrne Memorial Justice Assistance Grant Program
20.106	COVID-19 - Airport Improvement Program
21.023	COVID-19 - Emergency Rental Assistance Program
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds
93.044, 93.045 and 93.053 (Aging Cluster)	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Center / Special Programs for the Aging, Title III, Part C, Nutrition Services / Nutrition Services Incentive Program
93.391	COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises

CITY OF HOUSTON, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

93.940	HIV Prevention Activities Health Department Based
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
97.039	Hazard Mitigation Grant Funds

6. Identification of State of Texas major programs:

<u>State Award Number</u>	<u>Name of State Programs</u>
Tx Senate 2018-2019 Bill #2019-007	Hurricane Harvey - August 2017 Disaster
2021-BG-ST-0025	Rifle Resistant Body Armor Grant Program

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

- Federal Award Programs	\$3,234,748
- State Award Programs	\$1,282,075

8. Auditee qualified as low-risk auditee under?

- For Federal Award Programs	Yes
- For State Award Programs	Yes

CITY OF HOUSTON, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

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, 2022

III. FEDERAL AND STATE AWARDS FINDINGS AND QUESTIONED COSTS SECTION

No audit findings were noted.

CITY OF HOUSTON, TEXAS
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022

IV. STATUS OF PRIOR-YEAR FINDINGS AND QUESTIONED COSTS

The following provides current status of audit findings previously reported in fiscal year ended June 30, 2021 audit:

ASSISTANCE LISTING 14.231 EMERGENCY SOLUTIONS GRANT PROGRAM

2021-001: COMPLIANCE AND SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER COMPLIANCE WITH SPECIAL TESTS AND PROVISIONS (OBLIGATION, EXPENDITURE AND PAYMENT REQUIREMENTS)

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

Condition – 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.

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.

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.

Recommendation – 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 level.

Current status – Subsequent to fiscal year ended June 30, 2021, the City Housing and Community Development Department’s (HCDD) received extensions to drawdown and expend federal awards received for Emergency Shelter Grant from U.S. Department of Housing and Urban Development by December 30, 2022. The City met this extended requirement and is committed to ensure all programmatic funds are obligated and committed in a timely manner as required by the grant award. However, if an extension is needed from the grantor, the HCDD will continue to submit extension requests to allow additional time to obligate and expend funds.

CITY OF HOUSTON, TEXAS
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022

This finding also included an instance where a subrecipient was paid late due to an administrative oversight by a staff person with the City Housing and Community Development Department's (HCDD) Finance Division. The HCDD Finance Division has provided additional training to the employee so that this oversight does not occur in the future along with improving internal processes. Subsequently, the HCDD Public Services Division continues to review all reimbursement requests within the timeframe outlined by grant regulations and guidelines. For ESG specifically, Public Services Division staff strive to turn in payment to the HCDD Finance Division within 15-20 days of receiving the completed payment request. Thus, allowing the HCDD Finance Division 10-15 days to process the payment. HCDD Public Services Division utilizes internal controls to track the payment received dates and to determine the 15-day turnaround time. Since management implemented its corrective action plan, this finding was resolved.

CITY OF HOUSTON, TEXAS
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022

ASSISTANCE LISTING 14.218 - COMMUNITY DEVELOPMENT BLOCK GRANTS / ENTITLEMENT GRANTS

2021-002: SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER COMPLIANCE WITH REPORTING REQUIREMENTS

Condition – 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 Report submitted on September 2, 2021 reported the construction award amount to be \$181,550.75 instead of the correct amount for \$658,071.75.

Recommendation – 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.

Current status – The City remediated this finding and implemented its corrective action plan in November 2021 through reconfiguring the MS Excel template used to compile reporting data to ensure integrity of pre-populated formulas within the template and, at the same time, instituting a dual cross-check process requiring two (2) team members to independently validate reporting totals prior to final report submission. As such, this finding was resolved.

CITY OF HOUSTON, TEXAS
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022

ASSISTANCE LISTING 14.218 - COMMUNITY DEVELOPMENT BLOCK GRANTS / ENTITLEMENT GRANTS

2021-003: SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER COMPLIANCE WITH REPORTING REQUIREMENTS

Condition – 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.

Recommendation – 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.

Current status – City personnel previously maintained an FSRS registration and actively submitted FFATA subaward reports through late 2019. However, this reporting inadvertently was not maintained thereafter due to personnel changes. City staff resumed FFATA reporting in Q1-2022 (January - March) after re-registering with FSRS in January 2022 and are actively working to refine the FFATA reporting process to avoid future interruptions.

In accordance with the stated planned corrective actions for Finding No. 2021-003 previously reported in fiscal year 2021, FFATA subaward reports were filed by April 1, 2022 for all CDBG/Entitlement contracts greater than \$30,000 awarded after July 1, 2021 through March 31, 2022; these subawards span multiple budget years of funding. Reporting of CDBG/Entitlement subawards greater than \$30,000 for contracts awarded April 1, 2022 and onward occurs monthly by the end of the subsequent month in which the City awards funding. Reporting is current through the end of October 2022; November 2022 reports will be submitted by December 31, 2022.

The City has assessed and identified CDBG/Entitlement subawards for program years 2019 and 2020 (July 2019 – June 2021) and began actively submitting these delinquent FFATA subaward reports in FSRS in October 2022. The City anticipates completing these efforts by the end of Q1-2023 (Jan-Mar), as such this finding was considered partially implemented.