

CITY OF HOUSTON, TEXAS
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2023

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, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 17, 2023.

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. We did not audit the financial statements of governmental and business-type discretely presented component units which represent 100% of the assets, net position (deficit)/fund balance, and revenues of the aggregate discretely presented component units. Those statements, except for the Houston Area Library Automated Network and Lamar Terrace Public Improvement District which were unaudited and represent less than .1% of the assets, net position and revenues of the governmental and business-type discretely presented component units, 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 governmental and business-type discretely presented component units, are based solely on the reports of the other auditors. The financial statements of the Houston Firefighters' Relief and Retirement Fund were not audited in accordance with *Government Auditing Standards*. Additionally, except for the Houston Forensic Science Center, Houston Recovery Center LGC, and Memorial-Heights Redevelopment Authority, the governmental and business-type discretely presented component units were not audited in accordance with *Government 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.

November 17, 2023
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 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 Texas Grant Management Standards (TxGMS), as applicable, 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, 2023. 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, 2023.

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 TxGMS. Our responsibilities under those standards, the Uniform Guidance, and Texas Grant Management Standards 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 Forensic Science Center, Houston Recovery Center LGC, and Memorial-Heights Redevelopment Authority, which expended \$3,362,296, \$2,115,367, and \$8,818,529 in federal awards, respectively, which is not included in the City's schedule of expenditures of federal awards during the year ended June 30, 2023. Our compliance audit,



described in the “Opinion on Each Major Federal and State Program,” does not include the operations of Houston Forensic Science Center, Houston Recovery Center LGC, and Memorial-Heights Redevelopment Authority 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 TxGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than 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 TxGMS, 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 Texas Grant Management Standards, 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 TxGMS. 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 Texas Grant Management Standards

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, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated November 17, 2023, 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 TxGMS, 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.

November 17, 2023
Houston, Texas

CITY OF HOUSTON, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

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	\$ -	\$ (1,722)
COVID-19 - WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	216TX527W5003	HHS000804700001	-	3,421,703
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	226TX507W1003	HHS000804700001	-	275,630
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	226TX527W5003	HHS000804700001	-	7,220,383
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	236TX507W1003	HHS000804700001	-	635,472
				<u>-</u>	<u>11,551,466</u>
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	216TX176Q3903	HHS000804700001	-	107,919
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	236TX105S2514	HHS000804700001	-	154,956
				<u>-</u>	<u>262,875</u>
<i>Total Texas Health and Human Services Commission</i>				<u>-</u>	<u>11,814,341</u>
<i>Texas Department of Agriculture Food and Nutrition Services</i>					
Summer Food Service Program for Children	10.559	226TX332N1099	806780706	-	283,054
Summer Food Service Program for Children	10.559	236TX332N1099	NT4XL1YGLGC5	-	55,619
				<u>-</u>	<u>338,673</u>
Child and Adult Care Food Program	10.558	216TX332N1099	806780706	-	(73,436)
Child and Adult Care Food Program	10.558	226TX332N1099	806780706	-	253,542
				<u>-</u>	<u>180,106</u>
<i>Total Texas Department of Agriculture Food and Nutrition Services</i>				<u>-</u>	<u>518,779</u>
Total Pass-Through Awards				\$ -	\$ 12,333,120
Total US Department of Agriculture Food and Nutrition Services				\$ -	\$ 12,333,120
US Department of Housing and Urban Development					
Direct Awards					
Community Development Block Grants/Entitlement Grants	14.218	B-16-MC-48-0018	-	\$ -	\$ 57,968
Community Development Block Grants/Entitlement Grants	14.218	B-17-MC-48-0018	-	8,713	6,656
Community Development Block Grants/Entitlement Grants	14.218	B-18-MC-48-0018	-	7,838	334,346
Community Development Block Grants/Entitlement Grants	14.218	B-19-MC-48-0018	-	633,131	1,847,778
Community Development Block Grants/Entitlement Grants	14.218	B-20-MC-48-0018	-	1,784,950	444,267
Community Development Block Grants/Entitlement Grants	14.218	B-21-MC-48-0018	-	3,007,484	5,634,140
Community Development Block Grants/Entitlement Grants	14.218	B-22-MC-48-0018	-	410,592	16,046,009
COVID-19 - Community Development Block Grants/Entitlement Grants	14.218	B-20-MW-48-0018	-	6,745,560	10,537,398
Community Development Block Grants/Entitlement Grants	14.218	B-16-MH-48-0001	-	-	12,118,403
Community Development Block Grants/Entitlement Grants	14.218	B-18-MP-48-0001	-	-	259,846
				<u>12,598,268</u>	<u>47,286,811</u>
Emergency Solutions Grant Program	14.231	E-19-MC-48-0018	-	149,491	149,491
Emergency Solutions Grant Program	14.231	E-20-MC-48-0018	-	356,252	356,252
Emergency Solutions Grant Program	14.231	E-21-MC-48-0018	-	1,623,234	1,645,320
Emergency Solutions Grant Program	14.231	E-22-MC-48-0018	-	71,577	78,888
COVID-19 - Emergency Solutions Grant Program	14.231	E-20-MW-48-0018	-	9,289,564	10,276,895
				<u>11,490,118</u>	<u>12,506,846</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, 2023

<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>
Home Investment Partnerships Program	14.239	M16-MC-48-0206	-	-	783,840
Home Investment Partnerships Program	14.239	M17-MC-48-0206	-	-	327,343
Home Investment Partnerships Program	14.239	M18-MC-48-0206	-	-	33,419
Home Investment Partnerships Program	14.239	M19-MC-48-0206	-	1,404,184	1,581,150
Home Investment Partnerships Program	14.239	M20-MC-48-0206	-	-	2,248,454
Home Investment Partnerships Program	14.239	M21-MC-48-0206	-	-	429,453
Home Investment Partnerships Program	14.239	M22-MC-48-0206	-	-	1,040,460
COVID-19 - Home Investment Partnerships Program	14.239	M21-MP-48-0206	-	70,024	4,829,686
				1,474,208	11,273,805
Housing Opportunities for Persons with AIDS	14.241	TXH19F003	-	68,922	68,922
Housing Opportunities for Persons with AIDS	14.241	TXH20F003	-	5,267,184	5,373,496
Housing Opportunities for Persons with AIDS	14.241	TXH21F003	-	4,274,922	4,295,677
Housing Opportunities for Persons with AIDS	14.241	TXH22F003	-	2,166,990	2,358,743
COVID-19 - Housing Opportunities for Persons with AIDS	14.241	TXH20-FHW003	-	280,057	280,057
				12,058,075	12,376,895
Community Development Block Grants Section 108 Loan Guarantees	14.248	B-94-MC-48-0018	-	-	706,122
Community Development Block Grants Section 108 Loan Guarantees	14.248	4600015808, 4600015217, 4600014639	-	-	28,007,819
				-	28,713,941
Lead Hazard Reduction Demonstration Grant Program	14.905	TXLHD0319-17	-	-	566,552
Lead Hazard Reduction Demonstration Grant Program	14.905	TXLHD0319-17	-	-	147,878
				-	714,430
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	TXLNG0006-19	-	-	1,813,255
Healthy Homes Production Program	14.913	TXHHP0052-22	-	-	90,292
Total Direct Awards				\$ 37,620,669	\$ 114,776,275
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	\$ -	\$ 84
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-16-DL-48-0001	19-076-008-B357	35,615	1,134,564
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-17-DM-48-0001	21-134-000-C788	71,343	118,968,521
<i>Total Texas General Land Office</i>				106,958	120,103,169
Total Pass-Through Awards				\$ 106,958	\$ 120,103,169
Total US Department of Housing and Urban Development				\$ 37,727,627	\$ 234,879,444
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	\$ -	\$ 7,988
Historic Preservation Fund Grants-In-Aid	15.904	P21AF11063	TX-21-013	-	3,928
				-	11,916
<i>Total Texas Historical Commission</i>				-	11,916
<i>Texas Parks and Wildlife Department</i>					
Outdoor Recreation Acquisition, Development and Planning	15.916	P19AP00310	48-0011181 / 55-000042	-	8,759
<i>Total Texas Parks and Wildlife Department</i>				-	8,759
Total Pass-Through Awards				\$ -	\$ 20,675
Total US Department of the Interior				\$ -	\$ 20,675

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, 2023

<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 Justice					
Direct Awards					
Missing Children's Assistance	16.543	2018-MC-FX-K066	-	\$ -	\$ 179,733
Missing Children's Assistance	16.543	15JDP-21-GK-03801-MECP	-	228,321	459,543
				<u>228,321</u>	<u>639,276</u>
Public Safety Partnership and Community Policing Grants	16.710	2020-ULWX0050	-	-	5,889,960
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-02297-SPPS	-	18,900	26,301
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-02171-SLEM	-	7,700	12,228
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-03489-UHPX	-	-	1,445,516
				<u>26,600</u>	<u>7,374,005</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DG-BX-0011	-	-	201,089
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DG-BX-0021	-	51,652	171,795
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0413	-	-	45,564
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0564	-	-	159,705
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0242	-	-	1,016,545
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21GG-01880-JAGX	-	-	23,658
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22GG-02108-JAGX	-	1,365,036	1,365,036
				<u>1,416,688</u>	<u>2,983,392</u>
Body Worn Camera Policy and Implementation	16.835	2020-BC-BX-0012	-	-	1,831,375
Body Worn Camera Policy and Implementation	16.835	15PBJA-21-GG-04427-BWCX	-	-	627,952
				<u>-</u>	<u>2,459,327</u>
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	2019-PM-BX-K017	-	29,229	290,434
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	15PBJA-21-GG-04592-COAP	-	198,826	371,487
				<u>228,055</u>	<u>661,921</u>
Emmett Till Cold Case Investigations Program	16.031	15PBJA-21-GG-03616-EMME	-	-	30,856
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1133	-	-	536,173
Community-Based Violence Prevention Program	16.123	2019-MU-MU-0114	-	-	67,555
Services for Trafficking Victims	16.320	2019-VT-BX-K025	-	65,077	196,978
Crime Victim Assistance/Discretionary Grants	16.582	2020-V3-GX-0056	-	-	166,450
Bulletproof Vest Partnership Program	16.607	2022-BOBX22031077	-	-	125,860
DNA Backlog Reduction Program	16.741	15PBJA-21GG-04364-DNAX	-	-	81,221
Economic, High-Tech, and Cyber Crime Prevention	16.752	2020-IP-BX-0007	-	-	86,953
Congressionally Recommended Awards	16.753	15POVC-22-GG-00682-BRND	-	-	197,661
Gulf States Regional Law Enforcement Technology Training and Technical Assistance Initiative	16.843	2020-RZ-BX-0021	-	-	146,321
Equitable Sharing Program	16.922	-	-	-	1,564,272
Total Direct Awards				<u>\$ 1,964,741</u>	<u>\$ 17,318,221</u>
Pass-Through Awards					
<i>Office of the Texas Governor - Criminal Justice Division</i>					
Crime Victim Assistance	16.575	2020-V2-GX-0004	3327904	\$ 10,144	\$ 37,769
Crime Victim Assistance	16.575	15POVC-21-GG-00600-ASSI	3327905	-	82,918
				<u>10,144</u>	<u>120,687</u>
Project Safe Neighborhoods	16.609	2020-GP-BX-0057	4074702	-	22,328
Project Safe Neighborhoods	16.609	15PBJA-21-GG-03068-GUNP	4074703	-	36,645
				<u>-</u>	<u>58,973</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, 2023

<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>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0016	3565003	-	53,591
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0016	3749803	-	4,752
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0034	4207201	-	21,311
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0016	4217101	-	72,539
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0034	4235301	-	40,027
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0034	4235401	-	62,391
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-00289-JAGX	4436601	-	18,817
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-00289-JAGX	4414801	-	125,000
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-00289-JAGX	4414901	-	97,792
				-	496,220
<i>Total Office of the Texas Governor - Criminal Justice Division</i>				10,144	675,880
<i>Justice Research & Statistics Association</i>					
Crime Victim Assistance/Discretionary Grants	16.582	2018-V3-GX-K049	-	-	7,483
<i>Total Justice Research & Statistics Association</i>				-	7,483
<i>United States Soccer Federation Foundation</i>					
Juvenile Mentoring Program	16.726	2019-JU-FX-0009	3639766313	-	117,145
<i>Total United States Soccer Federation Foundation</i>				-	117,145
<i>National Association of Police Athletic/Activities League, Inc.</i>					
Juvenile Mentoring Program	16.726	15PJDP-21-GG-02747-MENT	-	-	11,283
<i>Total National Association of Police Athletic/Activities League, Inc.</i>				-	11,283
Total Pass-Through Awards				\$ 10,144	\$ 811,791
Total US Department of Justice				\$ 1,974,885	\$ 18,130,012
US Department of Transportation					
Direct Awards					
COVID-19 - Airport Improvement Program	20.106	3-48-0111-109-2017	-	\$ -	\$ 13,416,213
COVID-19 - Airport Improvement Program	20.106	3-48-0110-043-2019	-	-	1,473,191
COVID-19 - Airport Improvement Program	20.106	3-48-0111-112-2019	-	-	16,180,261
COVID-19 - Airport Improvement Program	20.106	3-48-0111-113-2019	-	-	43,069
COVID-19 - Airport Improvement Program	20.106	3-48-0111-117-2021	-	-	51,521,147
COVID-19 - Airport Improvement Program	20.106	3-48-0111-119-2022	-	-	8,316,997
COVID-19 - Airport Improvement Program	20.106	3-48-0110-027-2021	-	-	57,000
COVID-19 - Airport Improvement Program	20.106	3-48-0110-027-2021	-	-	148,000
COVID-19 - Airport Improvement Program	20.106	3-48-0110-048-2021	-	-	13,065,491
				-	104,221,369
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237	FM-MHP-0526-20-01-00	-	-	362,447
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237	69A3602240989MHP0TX	-	-	234,178
				-	596,625
Total Direct Awards				\$ -	\$ 104,817,994
Pass-Through Awards					
<i>Texas Department of Transportation</i>					
Highway Planning and Construction	20.205	CSJ # 0912-72-299	-	\$ -	\$ 465,170
Highway Planning and Construction	20.205	CSJ # 0912-72-385	-	-	6,494,055
Highway Planning and Construction	20.205	CSJ # 0912-00-538	-	-	35,926
Highway Planning and Construction	20.205	CSJ # 0912-00-542	-	-	25,913
				-	7,021,064
State and Community Highway Safety*	20.600	69A37522300004020TX0	2022-HOUSTONPD-S-CMV-00019	-	99,558
State and Community Highway Safety*	20.600	69A37523300004020TX0	2023-HOUSTONPD-S-CMV-00012	-	289,484
State and Community Highway Safety*	20.600	69A37522300004020TX0	2022-HOUSTONPD-S-1YG-000	-	346,912
State and Community Highway Safety*	20.600	69A37523300004020TX0	2023-HOUSTONPD-1YG-00014	-	761,845
				-	1,497,799

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, 2023

<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 Priority Safety Programs*	20.616	18X9204050TX19	2022-HOUSTONPD-IDM-00003	-	32,782
National Priority Safety Programs*	20.616	69A3752330000405DTXM	2023-HOUSTONPD-IDM-00008	-	30,493
National Priority Safety Programs*	20.616	69A3752330000405DTXM	2023-HOUSTONPD-CIOT-00019	-	44,907
				-	108,182
<i>Total Texas Department of Transportation</i>				-	8,627,045
<i>Houston-Galveston Area Council</i>					
Highway Planning and Construction	20.205	CSJ # 0912-00-556	TDOT.19.0605-02	-	2,403,270
<i>Total Houston-Galveston Area Council</i>				-	2,403,270
Total Pass-Through Awards				\$ -	\$ 11,030,315
Total US Department of Transportation				\$ -	\$ 115,848,309
US Department of Treasury					
Direct Awards					
Equitable Sharing	21.016	-	-	\$ -	\$ 180,659
COVID-19 - Coronavirus Relief Fund	21.019	-	-	-	36,887
COVID-19 - Emergency Rental Assistance Program	21.023	-	-	13,801,726	14,292,592
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	-	-	6,620,847	206,611,303
Total Direct Awards				\$ 20,422,573	\$ 221,121,441
Total US Department of Treasury				\$ 20,422,573	\$ 221,121,441
National Aeronautics and Space Administration					
Direct Awards					
Office of Stem Management (OSTEM)	43.008	80NSSC22KO450	-	\$ -	\$ 14,852
Total Direct Awards				\$ -	\$ 14,852
Total National Aeronautics and Space Administration				\$ -	\$ 14,852
US Institute of Museum and Library Services					
Direct Awards					
Museum Grants for African American History and Culture	45.309	MH-249854-OMS-21	-	\$ -	\$ 20,881
Museum Grants for African American History and Culture	45.309	MH-251887-OMS-22	-	-	9,249
				-	30,130
COVID-19 - National Leadership Grants	45.312	ARPLM-250908-OMLS-22	-	-	18,776
Total Direct Awards				\$ -	\$ 48,906
Pass-Through Awards					
<i>Texas State Library and Archive Commission</i>					
Grants to States	45.310	LS-252486-OLS-22	TXT-23006	\$ -	\$ 195
Grants to States	45.310	LS-252486-OLS-22	TXR-23010	-	6,510
Grants to States	45.310	LS-252486-OLS-22	SPP-23010	-	65,348
<i>Total Texas State Library and Archive Commission</i>				-	72,053
Total Pass-Through Awards				\$ -	\$ 72,053
Total US Institute of Museum and Library Services				\$ -	\$ 120,959

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, 2023

<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 Environmental Protection Agency					
Direct Awards					
COVID-19 - State Environmental Justice Cooperative Agreement Program	66.312	02F04901	-	\$ -	\$ 88,602
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	01F47901	-	-	16,118
Total Direct Awards				\$ -	\$ 104,720
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	582-19-90029-04	\$ -	\$ 24,702
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	PM-02F06701	582-23-40032	-	82,056
				-	106,758
Performance Partnership Grants	66.605	BG-99662722	582-22-30152	-	402,248
Performance Partnership Grants	66.605	BG-99662717	582-18-80076-02	-	2
				-	402,250
National Estuary Program	66.456	CE-00655007	582-22-30257	-	35,453
National Estuary Program	66.456	CE-00655007	582-22-30198	-	76,738
National Estuary Program	66.456	CE-00959940	582-23-40256	-	1,530
				-	113,721
<i>Total Texas Commission on Environmental Quality</i>				-	622,729
<i>Texas Water Development Board</i>					
Capitalization Grants for Clean Water State Revolving Funds	66.458	L1000508	-	-	2,900,934
Capitalization Grants for Clean Water State Revolving Funds	66.458	L1000603	-	-	14,292,072
Capitalization Grants for Clean Water State Revolving Funds	66.458	L1000776	-	-	17,872,745
Capitalization Grants for Clean Water State Revolving Funds	66.458	L1000938	-	-	8,648,300
				-	43,714,051
<i>Total Texas Water Development Board</i>				-	43,714,051
Total Pass-Through Awards				\$ -	\$ 44,336,780
Total US Environmental Protection Agency				\$ -	\$ 44,441,500
US Department of Health and Human Services					
Direct Awards					
Environmental Public Health and Emergency Response	93.070	5 NUEIEH001390-03-00	-	\$ -	\$ 142,159
Environmental Public Health and Emergency Response	93.070	5 NUE1EH001390-04-00	-	-	275,093
				-	417,252
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	5H79SM082256-03	-	464,994	1,420,636
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	5H79SM082256-04	-	285,670	493,476
				750,664	1,914,112
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	6 NU52PS910222-03-05	-	-	806,194
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	6 NU52PS910222-04-01	-	-	710,231
				-	1,516,425
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	-	-	21,933
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	5 NUE2EH001470-02-00	-	-	127,085
				-	149,018

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, 2023

<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>
COVID-19 - Immunization Cooperative Agreements	93.268	1 NH23IP922597-01-01	-	-	168,041
Immunization Cooperative Agreements	93.268	5 NH23IP922597-03-00	-	-	88,236
Immunization Cooperative Agreements	93.268	6 NH23IP922597-04-01	-	-	3,366,115
COVID-19 - Immunization Cooperative Agreements	93.268	6 NH23IP922597-02-07	-	-	8,476,228
Immunization Cooperative Agreements	93.268	CCH622532A	-	-	2,937,436
					15,036,056
Viral Hepatitis Prevention and Control	93.270	5 NU51PS005164-02-00	-	-	128,413
Viral Hepatitis Prevention and Control	93.270	5 NU51PS005164-03-00	-	-	51,193
					179,606
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6 NU50CK000557-01-08	-	-	173,679
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6 NU50CK000557-01-08	-	-	8,993,990
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6 NU50CK000557-02-06	-	-	262,187
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6 NU50CK000557-02-06	-	37,961	39,666,990
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6 NU50CK000557-03-04	-	-	719,698
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6 NU50CK000557-03-04	-	-	3,849,303
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	5 NU50CK000557-04-02	-	-	796,875
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	5 NU50CK000557-04-02	-	-	357,937
					37,961
					54,820,659
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	1 NU90TP922124-01-02	-	-	365,843
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	1 NU90TP922139-01-02	-	174,818	3,270,313
					174,818
					3,636,156
HIV Prevention Activities Health Department Based	93.940	5 NU62PS924634-03-00	-	241,046	1,642,011
HIV Prevention Activities Health Department Based	93.940	6 NU62PS924634-02-02	-	33,597	92,530
HIV Prevention Activities Health Department Based	93.940	5 NU62PS924572-05-03	-	690,601	6,427,014
HIV Prevention Activities Health Department Based	93.940	6 NU62PS924572-04-01	-	780,453	878,213
					1,745,697
					9,039,768
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	5 NU62PS924593-03-00	-	-	501,502
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	5 NU62PS924593-04-00	-	-	25,144
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	6 NU62PS924593-02-02	-	-	20,072
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	1 NU62PS924772-01-02	-	345,902	460,917
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	5 NU62PS924772-02-00	-	-	87,518
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	6 NU62PS005092-05-05	-	-	(83)
					345,902
					1,095,070
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI084774-01	-	78,012	250,403
COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	1 NH750T000071-01-01	-	3,785,541	12,151,356
Congressional Directives	93.493	6 GE1HS47007-01-01	-	-	450,000
COVID-19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	-	-	-	2,170,475
COVID-19 - Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	1 NE110E000062-01-00	-	-	196,160
Total Direct Awards				\$ 6,918,595	\$ 103,022,516

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, 2023

<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>
Pass-Through Awards					
<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	2201TXOAOM-00	HHS000874100013	\$ 44,366	\$ 44,366
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	2301TXOAOM	HHS000874100013-03	86,808	86,808
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	2001TXOMC3	HHS000874100013	31,106	31,106
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	2101TXOMC6-00	HHS000874100013	7,633	7,633
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	2101TXOMC6-00	HHS000874100013-03	13,312	13,312
				<u>183,225</u>	<u>183,225</u>
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	2201TXOAPH-00	HHS000874100013	57,803	71,908
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	2301TXOAPH	HHS000874100013-03	292,275	293,047
COVID-19 - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	2101TXPHC6-00	HHS000874100013-03	27,897	27,897
				<u>377,975</u>	<u>392,852</u>
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2201TXOASS-00	HHS000874100013	105,473	1,189,064
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2301TXOASS	HHS000874100013-03	318,262	3,334,960
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2101TXSSC6-00	HHS000874100013	-	93,531
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2101TXSSC6-00	HHS000874100013-03	-	342,278
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2201TXSTPH	HHS000874100013	-	5,933
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2001TXSSC3	HHS000874100013-03	-	51,037
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2101TXVAC5	HHS000874100013	-	101,593
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2101TXVAC5	HHS000874100013-03	-	156,998
				<u>423,735</u>	<u>5,275,394</u>
Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2201TXOACM-00	HHS000874100013	351,361	504,511
Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2301TXOACM	HHS000874100013-03	970,196	1,320,455
Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2201TXOAHD-00	HHS000874100013	1,059,111	1,191,692
Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2301TXOAHD	HHS000874100013-03	1,277,883	1,630,163
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2101TXHDC5	HHS000874100013	472,806	503,470
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2101TXHDC5	HHS000874100013-03	309,807	357,413
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2101TXCMC6-00	HHS000874100013-03	333,706	333,706
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2101TXHDC6-00	HHS000874100013-03	1,287,498	1,287,498
				<u>6,062,368</u>	<u>7,128,908</u>
COVID-19 - Special Programs for the Aging Title IV, and Title II, Discretionary Projects	93.048	90NWC50021	HHS000270200012-05	-	165,835
COVID-19 - Special Programs for the Aging Title IV, and Title II, Discretionary Projects	93.048	90NWC50021-01-01	HHS000270200012	-	17,104
				<u>-</u>	<u>182,939</u>
National Family Caregiver Support, Title III, Part E	93.052	2201TXOAFCC-00	HHS000874100013	53,606	423,566
National Family Caregiver Support, Title III, Part E	93.052	2301TXOAFCC	HHS000874100013-03	287,099	1,652,990
COVID-19 - National Family Caregiver Support, Title III, Part E	93.052	2101TXFCC6-00	HHS000874100013	-	38,947
COVID-19 - National Family Caregiver Support, Title III, Part E	93.052	2101TXFCC6-00	HHS000874100013-03	-	54,207
COVID-19 - National Family Caregiver Support, Title III, Part E	93.052	2001TXFCC3	HHS000874100013	363,628	366,473
				<u>704,333</u>	<u>2,536,183</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, 2023

<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>
Nutrition Services Incentive Program**	93.053	2201TXOANS-00	HHS000874100013	219,058	219,058
Nutrition Services Incentive Program**	93.053	2301TXOANS	HHS000874100013-03	881,552	881,552
				<u>1,100,610</u>	<u>1,100,610</u>
Medicare Enrollment Assistance Program	93.071	20101TXMIDR	HHS000270200012-05	-	6,655
Medicare Enrollment Assistance Program	93.071	2201TXMIDR	HHS000270200012-06	-	13,201
Medicare Enrollment Assistance Program	93.071	2101MXTIAA	HHS000874100013	-	8,379
Medicare Enrollment Assistance Program	93.071	2201TXMIAA	HHS000874100013-03	-	34,990
				<u>-</u>	<u>63,225</u>
Lifespan Respite Care Program	93.072	90LRLI0036-01-00	HHS000270200012-05	-	12,810
Lifespan Respite Care Program	93.072	90LRLI0036-03-00	HHS000270200012-06	-	2,683
				<u>-</u>	<u>15,493</u>
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235	2101TXSRAE	HHS000229300003-03	-	57,519
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235	2011TXSRAE	HHS000229300003-04	-	115,381
				<u>-</u>	<u>172,900</u>
State Health Insurance Assistance Program	93.324	90SAPG0095-03-00	HHS000874100013	-	136,762
State Health Insurance Assistance Program	93.324	90SAPG0095-04-00	HHS000874100013-03	-	46,268
				<u>-</u>	<u>183,030</u>
Money Follows the Person Rebalancing Demonstration	93.791	1LICMS300151-01-16	HHS000270200012-05	-	25,353
Money Follows the Person Rebalancing Demonstration	93.791	1LICMS300151-01-22	HHS000270200012-06	-	73,971
				<u>-</u>	<u>99,324</u>
Maternal and Child Health Services Block Grant to the States	93.994	B0440164	HHS000136500014-02	-	103,726
Maternal and Child Health Services Block Grant to the States	93.994	B0440164	HHS000136500014-03	-	393,157
				<u>-</u>	<u>496,883</u>
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	2301TXOAEA	HHS000874100013-03	40,179	40,179
COVID-19 - Elder Abuse Prevention Interventions Program	93.747	2201TXLOC6-00	HHS000874100013-03	17,904	17,904
Opioid STR	93.788	H79TI083288	HHS000734000001	-	11,875
<i>Total Texas Health and Human Services Commission</i>				<u>8,910,329</u>	<u>17,900,924</u>
<i>Texas Department of State Health Services</i>					
Public Health Emergency Preparedness	93.069	NU90TP922045	537-18-0185-00001-07	-	467,884
Public Health Emergency Preparedness	93.069	NU90TP922045	537-18-0132-00001-06	-	245,857
Public Health Emergency Preparedness	93.069	NU90TP922045	537-18-0167-0001-07	-	1,070,575
Public Health Emergency Preparedness	93.069	NU90TP922045	537-18-0167-00001-05	-	95,323
				<u>-</u>	<u>1,879,639</u>
National and State Tobacco Control Program	93.387	NUS8DP006805-01-00	HHS000926700001-02	-	100,824
National and State Tobacco Control Program	93.387	NNU58DP006805	HHS001318900001-03	-	18,093
				<u>-</u>	<u>118,917</u>
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	5 NH25PS004360-05-00	HHS000309100001-03	-	219,818
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	5 NH25PS004360-05-00	HHS000309100001-05	-	1,107,200
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	NH25PS006293-03-04	HHS001120300004-02	-	1,109,472
				<u>-</u>	<u>2,436,490</u>
Preventive Health and Health Services Block Grant	93.991	1 NB01OT009193-01-00	HHS001027100001	-	161,416
Preventive Health and Health Services Block Grant	93.991	NM01OT009461	HHS000438400004-02	-	25,959
Preventive Health and Health Services Block Grant	93.991	NM01OT009461	HHS000438400004-03	-	42,623
				<u>-</u>	<u>229,998</u>
<i>Total Texas Department of State Health Services</i>				<u>-</u>	<u>4,665,044</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, 2023

<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>Texas Department of Family and Protective Services</i>					
Temporary Assistance for Needy Families***	93.558	2201TXTANF	HHS000791900011	-	265,753
Temporary Assistance for Needy Families***	93.558	2301TXTANF	HHS000791900011	-	1,237,264
COVID-19 - Temporary Assistance for Needy Families***	93.558	2101TXTANFC6	HHS000791900011	-	51,250
<i>Total Texas Department of Family and Protective Services</i>				-	1,554,267
<i>Everybody Texas</i>					
Family Planning Services	93.217	FPHPA006521-01-00	-	-	803,222
Family Planning Services	93.217	FPHPA006521-01-01	-	-	46,745
<i>Total Everybody Texas</i>				-	849,967
<i>University of Houston, Texas</i>					
Minority Health and Health Disparities Research	93.307	U54MD015946	R-21-0071	-	3
<i>Total University of Houston, Texas</i>				-	3
<i>Gulf Coast Workforce Board</i>					
Child Care Mandatory and Matching Funds of the Child Care and Development Fund***	93.596	2822CCMC07	-	-	34,121
Child Care Mandatory and Matching Funds of the Child Care and Development Fund***	93.596	2823CCMC07	-	-	18,067
Child Care Mandatory and Matching Funds of the Child Care and Development Fund***	93.596	2822CCMC07	-	-	10,672
Child Care Mandatory and Matching Funds of the Child Care and Development Fund***	93.596	2822CCMC07	-	-	9,852
<i>Total Gulf Coast Workforce Board</i>				-	72,712
<i>American Association of Diabetes Educators</i>					
Scaling the National Diabetes Prevention Program to Priority Populations	93.261	17NU58DP006361-01-00	-	-	18,229
Scaling the National Diabetes Prevention Program to Priority Populations	93.261	17NU58DP006361-04-00	-	-	29,709
Scaling the National Diabetes Prevention Program to Priority Populations	93.261	17NU58DP006361-05-02	-	-	25,038
Scaling the National Diabetes Prevention Program to Priority Populations	93.261	17NU58DP006361-05-03	-	-	4,305
				-	77,281
Medical Assistance Program	93.778	-	529-11-0041-00002	-	1,200,889
<i>Total American Association of Diabetes Educators</i>				-	1,278,170
<i>Association of Public Health Laboratories</i>					
CSELS Partnership: Strengthening Public Health Laboratories	93.322	NU60OE000104	56401-240-453-22-08	-	13,838
<i>Total Association of Public Health Laboratories</i>				-	13,838
<i>Harris County Public Health Environment Services</i>					
HIV Emergency Relief Project Grants	93.914	H89HA00004	21GEN0102	-	(400)
HIV Emergency Relief Project Grants	93.914	H89HA00004	22GEN0497	-	86,354
HIV Emergency Relief Project Grants	93.914	H89HA00004	23GEN0364	-	34,673
				-	120,627
Injury Prevention and Control Research and State and Community Based Programs	93.136	6 NU17CE924976-02-02	1000000497	134,752	323,337
<i>Total Harris County Public Health Environment Services</i>				134,752	443,964
Total Pass-Through Awards				\$ 9,045,081	\$ 26,778,889
Total U.S. Department of Health and Human Services				\$ 15,963,676	\$ 129,801,405
Corporation for National and Community Service					
Direct Awards					
AmeriCorps State and National	94.006	19AFHTX0010028	-	\$ -	\$ 43,429
AmeriCorps State and National	94.006	22ACGTX0010001	-	-	150,919
Total Direct Awards				\$ -	\$ 194,348
<i>Total Corporation for National and Community Service</i>				\$ -	\$ 194,348

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, 2023

<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>
Office of National Drug Control Policy					
Direct Awards					
High Intensity Drug Trafficking Areas Program	95.001	G21HN0001A	-	\$ -	\$ 1,574,393
High Intensity Drug Trafficking Areas Program	95.001	G22HN0001A	-	-	2,105,022
High Intensity Drug Trafficking Areas Program	95.001	G23HN0001A	-	-	2,242
Total Direct Awards				\$ -	\$ 3,681,657
Total Office of National Drug Control Policy					
				\$ -	\$ 3,681,657
U.S. Department of Homeland Security					
Direct Awards					
Assistance to Firefighters Grant	97.044	EMW-2019-FO-5700	-	\$ -	\$ 405,369
Assistance to Firefighters Grant	97.044	EMW-2020-FG-14369	-	-	571,575
				-	976,944
Port Security Grant Program	97.056	EMW-2018-PU-00390-S01	-	-	59,007
Port Security Grant Program	97.056	EMW-2019-PU-00389-S01	-	-	70,939
Port Security Grant Program	97.056	EMW-2020-PU-00430-S01	-	-	122,099
Port Security Grant Program	97.056	EMW-2021-PU-00240-S01	-	-	57,035
Port Security Grant Program	97.056	EMW-2022-PU-00378-S01	-	-	52,007
				-	361,087
Securing the Cities Program	97.106	15DNSTC00002-04-00	-	-	3,729,494
Securing the Cities Program	97.106	20CWDSTC00013-00	-	-	1,511,907
				-	5,241,401
Regional Catastrophic Preparedness Grant Program (RCPGP)	97.111	EMT-2019-GR-00011-A03	-	-	349,948
Regional Catastrophic Preparedness Grant Program (RCPGP)	97.111	EMT-2020-CA-00053-A04	-	-	28,026
Regional Catastrophic Preparedness Grant Program (RCPGP)	97.111	EMT-2021-CA-00054-S01	-	-	1,524
Regional Catastrophic Preparedness Grant Program (RCPGP)	97.111	EMT-2022-CA-00038-S01	-	-	958
				-	380,456
Financial Assistance for Targeted Violence and Terrorism Prevention	97.132	EMW-2021-GR-00027-S01	-	-	808
Total Direct Awards				\$ -	\$ 6,960,696
Pass-Through Awards					
<i>Texas Water Development Board</i>					
Flood Mitigation Assistance	97.029	EMT-2017-FM-E001(2)	1600012122	\$ -	\$ 455,865
Flood Mitigation Assistance	97.029	EMT-2020-FM-E0001	2000012427	-	51,180
Flood Mitigation Assistance	97.029	EMT-2020-FM-E001	2000012428	-	51,327
Flood Mitigation Assistance	97.029	EMT-2020-FM-E006 (6)	2000012536	-	49,376
Flood Mitigation Assistance	97.029	EMT-2020-FM-E006-07	2000012537	-	49,027
Flood Mitigation Assistance	97.029	EMT-2020-FM-E006	2000012538	-	47,267
Total Texas Development Board				-	704,042
<i>Office of the Texas Governor Division of Emergency Management</i>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-4223-TX	-	-	22,254
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-4269-TX	-	-	(1,099)
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-4332-TX	-	-	10,726,331
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-4586-TX	-	-	1,011,339
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-4485-TX	-	-	848,610
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-4586-TX	-	-	7,158
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-4332-TX	-	-	337,684
				-	12,952,277

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, 2023

<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>
Hazard Mitigation Grant	97.039	DR-4332-TX	-	-	664,701
COVID-19 - Hazard Mitigation Grant	97.039	DR-4485-TX	-	-	144,651
				-	809,352
<i>Total Office of the Texas Governor Division of Emergency Management</i>				-	13,761,629
<i>Texas Department of Public Safety</i>					
Hazard Mitigation Grant	97.039	DR-4332-TX	TX-0095	-	25,540
				-	25,540
<i>Total Texas Department of Public Safety</i>				-	25,540
<i>Office of the Texas Governor, Homeland Security</i>					
Homeland Security Grant Program	97.067	EMW-2019-SS-00034	-	-	273,454
Homeland Security Grant Program	97.067	EMW-2020-SS-00054	-	-	3,955,348
Homeland Security Grant Program	97.067	EMW-2021-SS-00062	-	-	4,856,820
Homeland Security Grant Program	97.067	EMW-2022-SS-00021	-	-	2,073,063
<i>Total Office of the Texas Governor, Homeland Security</i>				-	11,158,685
<i>Texas Commission on Environmental Quality</i>					
Homeland Security Biowatch Program	97.091	209119	582-19-90033-02	-	690
Homeland Security Biowatch Program	97.091	209121	582-21-22373	-	136,570
Homeland Security Biowatch Program	97.091	209123	582-21-22373-01	-	592,228
				-	729,488
<i>Total Texas Commission on Environmental Quality</i>				-	729,488
Total Pass-Through Awards				\$ -	\$ 26,379,384
Total U.S. Department of Homeland Security				\$ -	\$ 33,340,080
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 76,088,761	\$ 813,927,802
<u>Cluster Title</u>				<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
* Highway Safety Cluster				-	1,605,981
** Aging Cluster				7,586,713	13,504,912
*** 477 Cluster				-	1,626,979
Total Cluster - Federal Awards				\$ 7,586,713	\$ 16,737,872

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, 2023

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	-	\$ -	\$ 4,895
Juvenile Case Manager Program Truancy Prevention Initiative	2022-TP-ST-0002	-	-	73,660
Juvenile Case Manager Program Truancy Prevention Initiative	2023-TP-ST-0002	-	-	110,279
			-	188,834
Internet Crimes Against Children Task Force-Houston Metro	2022-IC-ST-0001	-	131,747	266,410
Internet Crimes Against Children Task Force-Houston Metro	2023-IC-ST-0001	-	95,589	259,693
			227,336	526,103
Body Worn Camera Program	2022-BC-ST-0020	-	-	1,162,350
Total Direct Awards			\$ 227,336	\$ 1,877,287
Total Office of the Texas Governor - Criminal Justice Division				\$ 227,336 \$ 1,877,287
Office of the Texas Governor - Emergency Management Division				
Direct Awards				
Hurricane Harvey - August 2017 Disaster	Tx Senate 2018-2019 Bill #2019-007	-	\$ -	\$ 1,158,572
Hazard Mitigation Grant Program - Inwood Forest Flood Mitigation Project	Tx Senate 2018-2019 Bill #2019-007	-	-	208,851
Total Direct Awards			\$ -	\$ 1,367,423
Total Office of the Texas Governor - Emergency Management Division				\$ - \$ 1,367,423
Office of the Texas Governor - Office of Public Safety				
Pass-Through Awards				
<i>Passed through Harris County Sheriff's Office</i> The Texas Anti-Gang Grant Program FY23	2022-TA-ST-0001	2542811	\$ -	\$ 403,303
Total Harris County Sheriff's Office				- 403,303
Total Pass-Through Awards			\$ -	\$ 403,303
Total Office of the Texas Governor - Office of Public Safety				\$ - \$ 403,303
Texas Automobile Theft Prevention Authority				
Direct Awards				
Houston Auto Crimes Task Force/30	608-22-HPD0000	-	\$ 10,427	\$ 286,080
Houston Auto Crimes Task Force/31	608-23-HPD0000	-	33,136	1,022,327
Houston Auto Crimes Task Force/RRS	608-22-RRS010	-	-	859
			43,563	1,309,266
Total Direct Awards			\$ 43,563	\$ 1,309,266
Total Texas Automobile Theft Prevention Authority				\$ 43,563 \$ 1,309,266
Texas Commission on Environmental Quality				
Direct Awards				
Local Air	582-20-12005-01	-	\$ -	\$ 32,938
Local Air	582-20-12005-03	-	-	152,025
			-	184,963
Texas Volkswagen Environmental Mitigation Program	582-20-14199-VW	-	-	529,595
Total Direct Awards			\$ -	\$ 714,558

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, 2023

<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>
Pass-Through Awards				
<i>Passed through Houston-Galveston Area Council</i>				
HGAC -Clean Rivers	582-18-80290-03	CE-19-000704	\$ -	\$ 593
HGAC -Clean Rivers	582-22-30102	21-03144	-	68,178
			-	68,771
Solid Waste Management Grant Program	N/A	22-16-02	-	40,641
Solid Waste Management Grant Program - Recycling Equipment	TCEQ.22.0301	22-15-05	-	45,951
			-	86,592
<i>Total Houston-Galveston Area Council</i>			-	155,363
Total Pass-Through Awards			\$ -	\$ 155,363
<i>Total Texas Commission on Environmental Quality</i>			\$ -	\$ 869,921
Texas Department of Criminal Justice				
Direct Awards				
Texas Department of Criminal Justice Reentry Program	696-TC-16-17-L064	-	\$ -	\$ 144,653
Texas Department of Criminal Justice Reentry Program	696-TC-20-21-L099	-	26,707	361,972
Texas Department of Criminal Justice Reentry Program	696-TC-22-23-L027	-	-	52,221
			26,707	558,846
Total Direct Awards			\$ 26,707	\$ 558,846
<i>Total Texas Department of Criminal Justice</i>			\$ 26,707	\$ 558,846
Texas Department of Family and Protective Services				
Direct Awards				
Helping Through Intervention and Prevention	HHS000301200003	-	\$ -	\$ 23,663
Total Direct Awards			-	23,663
<i>Total Texas Department of Family and Protective Services</i>			\$ -	\$ 23,663
Texas Department of Housing and Community Affairs				
Direct Awards				
Texas Homeless Housing and Services Program	63227000009	-	\$ 800,511	\$ 825,898
Texas Homeless Housing and Services Program	63237000009	-	247,910	255,319
Texas Homeless Housing and Services Program - Youth Homeless	18227000009	-	321,120	321,120
Texas Homeless Housing and Services Program - Youth Homeless	18237000009	-	114,108	114,108
			1,483,649	1,516,445
Total Direct Awards			\$ 1,483,649	\$ 1,516,445
<i>Total Texas Department of Housing and Community Affairs</i>			\$ 1,483,649	\$ 1,516,445
Texas Department of State Health Services				
Direct Awards				
Infectious Disease Control Unit - Surveillance	HHS000436300017-02	-	\$ -	\$ 191,117
Infectious Disease Control Unit - Flu Laboratory	HHS000442100004-01	-	-	822
			-	191,939
Sexually Transmitted Diseases /Human Immunodeficiency Virus	HHS000309100001-03	-	-	375,581
Sexually Transmitted Diseases /Human Immunodeficiency Virus	HHS000309100001-05	-	-	1,891,756
			-	2,267,337
Immunization State	HHS000119700014-03	-	-	303,034
Immunization State	HHS000119700014-04	-	-	1,109,596
			-	1,412,630
Tuberculosis Prevention and Control-African American Project	HHS001182800001	-	-	1,575,867
Tuberculosis Prevention and Control-African American Project	HHS000454900001-02	-	-	359,196
			-	1,935,063
Diabetes Prevention and Control Program	HHS000727700001-01	-	-	17,417
Diabetes Prevention and Control Program	HHS000727700001-02	-	-	175,218
			-	192,635

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, 2023

<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>
Local Public Health Services	1 NB01OT009193-01-00	-	-	185,153
Total Direct Awards			\$ -	\$ 6,184,757
<i>Total Texas Department of State Health Services</i>			\$ -	\$ 6,184,757
Texas Health and Human Services Commission Direct Awards				
Healthy Texas Women	HHS000734500002	-	\$ -	\$ 120,335
Healthy Texas Women	HHS000734500002-03	-	-	279,127
			-	399,462
Texas ADRC Operations - State General Revenue & Promoting Independence	HHS000270200012	-	-	50,015
Texas ADRC Operations - State General Revenue & Promoting Independence	HHS000270200012-06	-	-	341,663
			-	391,678
CHS Title V PRNTL DNTL	HHS000558100006-02	-	-	8,350
CHS Title V PRNTL DNTL	HHS000558100006-03	-	-	48,097
			-	56,447
State General Revenue	HHS000874100013	-	130,747	145,764
State General Revenue		-	698,731	698,731
COVID-19 - State General Revenue	HHS000874100013-03	-	49,203	49,203
			878,681	893,698
Total Direct Awards			\$ 878,681	\$ 1,741,285
<i>Total Texas Health and Human Services Commission</i>			\$ 878,681	\$ 1,741,285
Texas Parks and Wildlife Department				
Direct Awards				
Construction and Renovation of Melrose Park	TPWD-HOUSTON	-	\$ -	\$ 16,797
Total Direct Awards			\$ -	\$ 16,797
<i>Total Texas Parks and Wildlife Department</i>			\$ -	\$ 16,797
Texas State University				
Direct Awards				
Tobacco Sting /8	TXST-1A-2020-4989-TSSC	-	\$ -	\$ 35,867
Tobacco Sting /9	TXST-1A-2021-5966-TSSC	-	-	63,884
Tobacco Sting /10	TXST-1A-2022-7158-TSSC	-	-	64,341
Tobacco Sting /11	TXST-1A-2023-8488-TSSC	-	-	123,197
			-	287,289
Total Direct Awards			\$ -	\$ 287,289
<i>Total Texas State University</i>			\$ -	\$ 287,289
Texas Water Development Board				
Direct Awards				
Flood Mitigation Assistance Project (FY 18 TWDB 24)	2000012427	-	\$ -	\$ 3,469
Flood Mitigation Assistance Project (FY 18 TWDB 11)	2000012428	-	-	1,251
			-	4,720
Lake Houston Dredging			-	3,586,820
Total Direct Awards			\$ -	\$ 3,591,540
Pass-Through Awards				
<i>Passed through Harris County Office of the County Engineer</i>				
Silt and Sediment Removal Lake Houston and San Jacinto River	-	-	\$ -	\$ 150,541
<i>Total Harris County Office of the County Engineer</i>			-	150,541
Total Pass-Through Awards			\$ -	\$ 150,541
<i>Total Texas Water Development Board</i>			\$ -	\$ 3,742,081
TOTAL EXPENDITURES OF STATE AWARDS			\$ 2,659,936	\$ 19,898,363

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, 2023

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, 2023. 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 Texas Grant Management Standards (TxGMS), 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 TxGMS, as applicable, 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, 2023, that were reported as federal award expenditures in the schedule of expenditures of federal awards.

Program Title	Assistance Listing No.	Amount Outstanding June 30, 2023
Section 108 Guaranteed Loan Program	14.248	\$ 28,007,819
Total – Loans Outstanding		\$ 28,007,819

6. **Noncash Awards** – The City received donated vaccines directly from the federal government under Assistance Listing No. 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, 2023 was \$2,937,436 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, 2023 was \$751,676.

CITY OF HOUSTON, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

7. **Federal Disaster Grant Assistance** – Federal Emergency Management Administration (FEMA) Public Assistance (Presidentially Declared Disasters) (Assistance Listing No. 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, 2023, a total of \$10 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 \$10.9M for FEMA were incurred in the current and prior years but were not obligated as of June 30, 2023.

8. **Contingencies** – The City receives various grants to cover the 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, 2023

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 Texas Grant Management Standards? | No |
| 5. Identification of federal major programs: | |

Assistance Listing

Number

Name of Federal Programs

14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
14.241	Housing Opportunities for Persons with AIDS
16.710	Public Safety Partnership and Community Policing Grants
20.205	Highway Planning and Construction
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.268	Immunization Cooperative Agreements
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response
95.001	High Intensity Drug Trafficking Areas Program

CITY OF HOUSTON, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

6. Identification of State of Texas major programs:

<u>State Award Number</u>	<u>Name of State Programs</u>
2022-BC-ST-0020	Body Worn Camera Program
608-22-HPD0000, 608-23-HPD0000 and 608-22-RRS010	Houston Auto Crimes Task Force
G1001468	Lake Houston
HHS000874100013 and HHS000874100013-03	State General Revenue
63227000009, 63227000009, 18227000009 and 18237000009	Texas Homeless Housing Services Program
HHS000119700014-03 and HHS000119700014-04	Immunization / Locals Grant Program

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

- Federal Award Programs	\$3,000,000
- State Award Programs	\$750,000

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, 2023

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, 2023

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, 2023

IV. STATUS OF PRIOR-YEAR FINDINGS AND QUESTIONED COSTS

The following provides current status of audit finding initially reported within the Schedule of Findings and Questioned Costs for fiscal year ended June 30, 2021, but was partially resolved and reported under the Schedule of Prior Year Audit Findings for the year ended June 30, 2022:

ASSISTANCE LISTING No. 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 (FY 2022) – 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 was current through the end of October 2022; November 2022 reports were estimated for submission 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 anticipated completing these efforts by the end of Q1-2023 (Jan-Mar), as such this finding was considered partially implemented.

CITY OF HOUSTON, TEXAS
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023

Current status (FY 2023) – Following FY2022’s actions in filing FFATA subaward reports for CDBG/Entitlement contracts greater than \$30,000 awarded from July 1, 2021 through March 31, 2022, the City continued its planned corrective actions for Finding No. 2021-003 into FY2023 (July 2022 – June 2023). The City performed an assessment of CDBG/Entitlement subawards for delinquent program years 2019 and 2020 (July 2019 – June 2021) and completed filing of all applicable FFATA subawards in FSRS for this period between Q4-2022 and Q1-2023 (October 2022 – March 2023). As such, this finding was resolved in FY 2023.