

City of Dallas, Texas

State Single Audit Report
September 30, 2021



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**Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance with Government Auditing Standards**

The Honorable Mayor and Members of the City Council
City of Dallas, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Dallas (the City), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 28, 2022. We have not performed any procedures with respect to the audited financial statements subsequent to February 28, 2022.

Our report includes references to other auditors who audited the financial statements of the Dallas Police and Fire Pension System and the Supplemental Police and Fire Pension Plan of the City of Dallas, which are blended component units, and the Dallas Housing Acquisition and Development Corporation and the Dallas Development Fund, which are discretely presented component units, as described in our report on the City's financial statements. 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. The financial statements of the Dallas Housing Acquisition and Development Corporation and the Dallas Development Fund were not audited in accordance with *Government Auditing Standards*.

Internal Control over Financial Reporting

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

The Honorable Mayor and Members of the City Council
City of Dallas Texas

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 the City's internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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 determination of financial statement amounts.

However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas
February 28, 2022



**Independent Auditor's Report on Compliance for
Each Major State Program; Report on Internal Control
Over Compliance; and Report on the Schedule of Expenditures
of State Awards in Accordance with the
State of Texas Uniform Grant Management Standards**

The Honorable Mayor and Members of the City Council
City of Dallas, Texas

Report on Compliance for Each Major State Program

We have audited the City of Dallas (the City)'s compliance with the types of compliance requirements described in the State of Texas *Uniform Grant Management Standards* (UGMS) that could have a direct and material effect on each of the City's major state programs for the year ended September 30, 2021. The City's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of UGMS. Those standards and UGMS require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of the City's compliance.

Basis for Qualified Opinion on ATMS Communication Network

As described in the accompanying schedule of findings and questioned costs, the City did not comply with requirements regarding CSJ 0918-45-888 ATMS Communication Network as described in finding number 2021-001 for Matching. Compliance with such requirements is necessary, in our opinion, for the City to comply with the requirements applicable to that program.

The Honorable Mayor and Members of the City Council
City of Dallas, Texas

Qualified Opinion on ATMS Communication Network

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on ATMS Communication Network for the year ended September 30, 2021.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended September 30, 2021.

Other Matters

The City's response to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with UGMS, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the previous paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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 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 state program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-001 to be a material weakness.

The Honorable Mayor and Members of the City Council
City of Dallas, Texas

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 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-002 to be a significant deficiency.

The City's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Purpose of this Report

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 UGMS. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of State Awards Required by 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 September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated February 28, 2022, which contained unmodified opinions on those financial statements. Our report also includes a reference to other auditors who audited the financial statements of the Dallas Police and Fire Pension System, the Supplemental Police and Fire Pension Plan of the City of Dallas, Dallas Housing Acquisition and Development Corporation, and Dallas Development Fund whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Dallas Police and Fire Pension System, Supplemental Police and Fire Pension Plan of the City of Dallas, Dallas Housing Acquisition and Development Corporation, and Dallas Development Fund is based solely on the reports of other auditors.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying schedule of expenditures of state awards is presented for purposes of additional analysis as required by UGMS and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Dallas, Texas
June 30, 2022

City of Dallas, Texas
 Schedule of Findings and Questioned Costs
 Year Ended September 30, 2021

I. Summary of the Auditor's Results

Financial Statements

- a. An unmodified opinion was issued on the financial statements.
- b. Internal control over financial reporting:
- Material weakness(es) identified? _____Yes X No
 - Significant deficiency(ies) identified that are not considered a material weakness? _____Yes X None reported
- c. Noncompliance material to financial statements noted? _____Yes X No

State Awards

- d. Internal control over major programs:
- Material weakness(es) identified? X Yes _____No
 - Significant deficiency(ies) identified that are not considered a material weakness? X Yes _____No
- e. An unmodified opinion was issued on compliance for All major programs, except for ATMS Communication Network (advance grant), which was qualified.
- f. Any audit findings disclosed that were required to be reported in accordance with the State of Texas UGMS? X Yes _____No

g. Identification of major programs:

<u>State Identifying Number</u>	<u>State Program or Cluster</u>
582-19-90042	Air Pollution Compliance Program
CSJ: 0918-45-888	ATMS Communication Network (advance grant)
CSJ: 0918-45-887	A Modern Streetcar System Development Program
HHS000455600001	Lactation Support Center Services Program Lactation Support Center - Strategic Expansion Program
2016-049507-001C	HHSC Healthy Community Collaborative Grant
Not available	Confiscated Monies - State

- h. The dollar threshold used to distinguish between type A and type B programs: \$300,000 for state programs
- i. Auditee qualified as a low-risk auditee? _____Yes X No

City of Dallas, Texas
Schedule of Findings and Questioned Costs
Year Ended September 30, 2021

Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with Generally Accepted Government Auditing Standards

None

II. Findings and Questioned Costs for State Awards

Finding 2021-001: Material Weakness in Internal Controls over Compliance and Material Noncompliance Related to Matching
Major State Program: ATMS Communication Network
State Agency: Texas Department of Transportation
State Award Number: CSJ: 0918-45-888

Criteria: Uniform Grant Management Standards (UGMS) Part IV. State of Texas Single Audit Circular requires that entities receiving State awards maintain internal controls over state programs that provide reasonable assurance that the auditee is managing state awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its state programs.

Article 6. Local Match of the Advanced Funding Agreement with the Texas Department of Transportation states "the Local Government shall be responsible for the required 20 percent match as described in Attachment A, Payment Provisions and Work Responsibilities ... At the end of each Fiscal Year the Local Government's cumulative expenditures of local match funds must be no less than 20 percent of the cumulative SH 121 Funds received by the Local Government up to that date under the Agreement."

Condition: As a result of our audit, it was noted that two (2) out of three (3) invoices reviewed and reported to the granting agency did not reduce the expenditures by the 20 percent required match.

Context/Cause: The 20 percent local match was overlooked as there has been turnover in staffing over the past year.

Effect or Potential Effect: The review and approval process did not catch the missing 20 percent local match required by the grant agreement, resulting in excess expenditures being charged to the grant.

Known Questioned Costs: \$24,064

Repeat finding: No

Recommendation: We recommend that the City follow their internal control procedures and have the Senior Program Manager or Chief Planner review and approve all invoices to ensure the proper local match is applied to the invoice before reporting to the granting agency.

View of Responsible Officials: See corrective action plan on page 11

City of Dallas, Texas
Schedule of Findings and Questioned Costs
Year Ended September 30, 2021

Finding 2021-002: Significant Deficiency in Internal Controls over Compliance and Noncompliance Related to Reporting

Major State Program: ATMS Communication Network

State Agency: Texas Department of Transportation

State Award Number: CSJ: 0918-45-888

Criteria: Uniform Grant Management Standards (UGMS) Part IV. State of Texas Single Audit Circular requires that entities receiving State awards maintain internal controls over state programs that provide reasonable assurance that the auditee is managing state awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its state programs.

Per the UGMS Subpart C 20(b)(1) Financial reporting. "Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant."

Article 22. NCTCOG, of the Advanced Funding Agreement with the Texas Department of Transportation states "The Local Government shall provide to NCTCOG on a monthly basis a report of expenses, including the Local Government's expenditure of local match funds. The report shall list separately the expenditures by project phase, including but not limited to engineering, environmental review, right of way acquisition, and construction. The report shall also describe interest earned on money from the SH 121 Subaccount, including the interest rate, interest earned during the month, and cumulative interest earned. The report shall further describe the status of developing the Project."

Condition: As a result of our audit, it was noted that the City's transportation department did not submit two (2) out of three (3) of the required monthly reports of project expenditures per the grant agreement in a timely manner. Two (2) out of three (3) monthly reports were submitted in June 2022. Although the grant agreement does not specify a time frame for submission of the monthly expenditure reports, controls were not in place to ensure that reports would be submitted.

Context/Cause: We identified that the reporting process is not operating effectively resulting in late submission of required monthly reports.

Effect or Potential Effect: Failure to timely and adequately report program expenditures could result in a failure to appropriately monitor program performance and outcomes, failure to track progress of program costs by the City, and potential noncompliance with the grant agreement by not submitting the required reports.

Questioned Costs: None

Repeat finding: Yes

Recommendation: We recommend that the City's transportation department submit monthly reports as stated in the grant agreement or seek clarification on the expectation of monthly reporting and document any changes to the agreement.

View of Responsible Officials: See corrective action plan on page 12.

City of Dallas, Texas
Summary of Prior Year Audit Findings
Year Ended September 30, 2021

III. Schedule of Prior Audit Findings and Questioned Costs

Finding 2020-001: Significant Deficiency in Internal Controls over Compliance and Noncompliance Related to Activities Allowed or Unallowed and Allowable Costs / Cost Principles

Major State Program: TxDOT RTR SH 161-Strategic Mobility Plan Project

State Agency: Texas Department of Transportation

State Award Number: CSJ 0918-47-245

Condition: As a result of our audit, it was noted that the City's Senior Program Manager or Chief Planner failed to review and approve five (5) out of fifteen (15) invoices submitted for reimbursement. In addition, it was noted that one (1) out of fifteen (15) invoices submitted for reimbursement was for unallowed activities and costs.

Corrective Action: The Dallas Department of Transportation (DDOT) revised the accounts payable procedures during the summer of 2020 to ensure that management properly reviews and approves invoices prior to the payment of the invoice and subsequent request for reimbursement. Vendors have been provided instructions to email invoices to a shared email address, DDOTAccountPayable@dallascityhall.com. After receipt of a vendor invoice, the DDOT accounts payable manager assigns it to a staff member to process. The staff member prepares a Fiscal Information Form (FIF) that captures the funding source, transaction description, and appropriate signatures for approval of the invoice. After approval of the invoice and completion of the FIF, the DDOT submits a PDF of those documents to the City Controller's Office accounts payable team for payment. The implementation of the revised procedures was completed in October 2020.

In the case of unallowed activities and program cost in the amount of \$26,920, the DDOT management is working with the North Central Texas Council of Governments (NCTCOG) to correct the mistake in the July 2021 reporting.

Status of Prior Year Finding: Corrected

City of Dallas, Texas
Summary of Prior Year Audit Findings
Year Ended September 30, 2021

Finding 2020-002: Significant Deficiency in Internal Controls over Compliance Related to Reporting Major State Program: TxDoT RTR SH 161 - Strategic Mobility Plan Project

State Agency: Texas Department of Transportation

State Award Number: CSJ 0918-47-245

Condition: As a result of our audit, it was noted that the City's transportation department did not submit the required monthly reports of project expenditures per the grant agreement in a timely manner. Nine (9) out of twelve (12) monthly reports were submitted in December 2020, and the remaining three (3) reports were submitted in May 2021. Although the grant agreement does not specify a time frame for submission of the monthly expenditure reports, controls were not in place to ensure that reports would be submitted.

Corrective Action: The Chief Planner of the Dallas Department of Transportation developed a monthly schedule of reporting due dates, and she received clarification from the North Central Texas Council of Governments (NCTCOG) on the required reporting information. The Chief Planner will work with the departmental finance team to compile the information for the monthly reporting. The Chief Planner will submit all monthly reports to the NCTCOG on a timely basis beginning in May 2021.

Status of Prior Year Finding: Not Corrected. See Finding 2021-002



Corrective Action Plan
Year Ended September 30, 2021

Finding 2021-001: Material Weakness in Internal Controls over Compliance and Material Noncompliance Related to Matching

Major State Program: ATMS Communication Network

State Agency: Texas Department of Transportation

State Award Number: CSJ: 0918-45-888

Response: Management will revise the procedures and provide training to staff to ensure the City complies with all requirements of the grant, including the proper local match.

Management will implement the new procedures and provide training to staff by August 31, 2022, related to this finding.

Responsible Official: Kent Austin, Manager – Transportation Finance Administration

Implementation Date: August 31, 2022



Corrective Action Plan
Year Ended September 30, 2021

Finding 2021-002: Significant Deficiency in Internal Controls over Compliance and Noncompliance Related to Reporting

Major State Program: ATMS Communication Network

State Agency: Texas Department of Transportation

State Award Number: CSJ: 0918-45-888

Response: Management will revise the procedures and provide training to staff to ensure the City complies with all requirements of the grant, including submission of the monthly reports. Management has already submitted all delinquent reports. Management will implement the new procedures and provide training to staff by June 30, 2022, related to this finding.

Responsible Official: Kent Austin, Manager – Transportation Finance Administration

Implementation Date: June 30, 2022

City of Dallas, Texas

Schedule of Expenditures of State Awards

Year Ended September 30, 2021

State grantor/pass-through grantor program title	Grant Number	Program Award Amount	Grant Expenditures	Amounts passed through to subrecipients
Texas Motor Vehicle Crime Prevention Authority (MVCPA)				
ABTPA Cargo Auto Theft Interdiction Squad/28	608-21-DPD0000	\$ 601,250	\$ 514,973	\$ -
FY21 MVCPA-Rapid Response Strikeforce Grant	608-21-RRS004	50,000	37,690	-
ABTPA Cargo Auto Theft Interdiction Squad/29	608-22-DPD0000	797,339	69,622	-
Total Texas Motor Vehicle Crime Prevention Authority (MVCPA)		<u>\$ 1,448,589</u>	<u>\$ 622,285</u>	<u>\$ -</u>
Texas Commission on Environmental Quality				
Air Pollution Compliance Program	582-19-90042	\$ 2,020,468	\$ 423,558	\$ -
Passed through North Central Texas Council of Government Dallas ILA Treecycling Grant	n/a	200,000	198,547	-
Passed through Texas Volkswagen Environmental Mitigation Program Volkswagen Environmental Mitigation Program Volkswagen Environmental Mitigation Program - Award 2	582-20-11995VW 582-20-13774-VW	67,168 105,919	67,168 105,919	- -
Subtotal Texas Volkswagen Environmental Mitigation Program		<u>173,087</u>	<u>173,087</u>	<u>-</u>
Total Texas Commission on Environmental Quality		<u>\$ 2,393,555</u>	<u>\$ 795,192</u>	<u>\$ -</u>
Texas Department of Housing and Community Affairs				
FY 2020 TDHCA-Homeless Housing and Services Program 19-20	18206000003	\$ 258,190	\$ 74,890	\$ 74,890
FY 2020 TDHCA Texas Ending Homelessness	30206000003	35,135	3,430	-
FY 2021 TDHCA-Homeless Housing and Services Program 20-21	63216000003	792,800	859,565	859,565
Total Texas Department of Housing and Community Affairs		<u>\$ 1,086,125</u>	<u>\$ 937,885</u>	<u>\$ 934,455</u>
Texas Department of Transportation				
ATMS Communication Network (advance grant)	CSJ: 0918-45-888	\$ 2,425,600	\$ 327,195	\$ -
The Collective Sustainable Develop. Infrastructure Project	CSJ: 0918-47-027	1,986,250	14,793	-
TxDot RTR SH161-Strategic Mobility Pan Project	CSJ: 0918-47-245	1,000,000	73,391	-
Lake Highlands Project	CSJ: 0918-47-028	2,774,222	900	-
A Modern Streetcar System Development Program	CSJ: 0918-45-887	15,800,000	328,112	-
Dallas CBD Car Circulator-from CBD to Oak Cliff to Downtown (North Ext.)	CSJ: 0918-47-087	7,872,531	144	-
Total Texas Department of Transportation		<u>\$ 31,858,603</u>	<u>\$ 744,535</u>	<u>\$ -</u>
Texas Department of Transportation-Aviation Division				
Annual RAMP at Dallas Executive Airport	M2118DLEX	\$ 50,000	\$ 50,000	\$ -
Annual RAMP at Dallas CBD Vertiport	M2118DCBD	50,000	15,405	-
Total Texas Department of Transportation-Aviation Division		<u>\$ 100,000</u>	<u>\$ 65,405</u>	<u>\$ -</u>
Texas Department of State Health Services				
Lactation Support Center Services Program	HHS000455600001	\$ 490,000	\$ 360,854	\$ -
Lactation Support Center - Strategic Expansion Program	HHS000455600001	490,000	14,256	-
Total Texas Department of State Health Services		<u>\$ 980,000</u>	<u>\$ 375,110</u>	<u>\$ -</u>
Texas Health and Human Services Commission				
HHSC Healthy Community Collaborative Grant	2016-049507-01C	3,500,000	1,885,435	1,885,435
Total Texas Health and Human Services Commission		<u>\$ 3,500,000</u>	<u>\$ 1,885,435</u>	<u>\$ 1,885,435</u>
Governor's Office of General Counsel and Criminal Justice				
State Internet Crimes Against Children Grant FY21	2745107	\$ 403,416	\$ 368,758	\$ -
State Internet Crimes Against Children Grant FY22 Fund	2745108	403,139	27,619	-
Confiscated Monies - State	not available	-	3,320,829	-
Total Governor's Office of General Counsel and Criminal Justice		<u>\$ 806,555</u>	<u>\$ 3,717,206</u>	<u>\$ -</u>
Texas Department of Criminal Justice				
TDCJ Reentry Pilot Program Grant	696-TC-20-21-L098	\$ 500,000	\$ 126,328	\$ -
Total Texas Department of Criminal Justice		<u>\$ 500,000</u>	<u>\$ 126,328</u>	<u>\$ -</u>
Texas Park and Wildlife Department				
TPWD Urban Outdoor-Runyon Creek Trail Phase 2	55-000039	\$ 1,000,000	\$ 13,821	\$ -
Total Texas Park and Wildlife Department		<u>\$ 1,000,000</u>	<u>\$ 13,821</u>	<u>\$ -</u>
Texas Veterans Commission				
2020-21 Veterans Treatment Court Grant	GT-VTC20-004	\$ 100,000	\$ 55,009	\$ -
2021-22 Veterans Treatment Court Grant	GT-VTC21-019	50,000	13,885	-
Total Texas Veterans Commission		<u>\$ 150,000</u>	<u>\$ 68,894</u>	<u>\$ -</u>
Texas State University-San Marcos, Texas School Safety Center				
FY21 Tobacco Enforcement Program Fund	N/A	\$ 125,000	\$ 74,500	\$ -
Total Texas State University-San Marcos, Texas School Safety Center		<u>\$ 125,000</u>	<u>\$ 74,500</u>	<u>\$ -</u>
Tax Allocation Section of State Comptroller's Office				
LEOSE - Law Enforcement Officer Standards and Education	17560005088-074	\$ 3,294	\$ 2,139	\$ -
LEOSE - Law Enforcement Officer Standards and Education	17560005088-077	151,003	116,091	-
Total Tax Allocation Section of State Comptroller's Office		<u>\$ 154,297</u>	<u>\$ 118,230</u>	<u>\$ -</u>
Total State Assistance		<u>\$ 44,102,724</u>	<u>\$ 9,544,826</u>	<u>\$ 2,819,890</u>

See Accompanying Notes to the Schedule of Expenditures of State Awards

City of Dallas Texas

Notes to Schedule of Expenditures of State Awards Year Ended September 30, 2021

Note 1. Summary of Significant Accounting Policies

General

The accompanying schedule of expenditures of state awards presents the activity of all applicable state awards of the City of Dallas, Texas (the City). The City's reporting entity is defined in Note 1 to the City's basic financial statements. State awards received directly from state agencies as well as state awards passed through other government agencies are included in the respective schedule.

Basis of Accounting

The accompanying schedule of expenditures of state awards is presented using the accrual basis of accounting, which is described in Note 1 to the City's basic financial statements.

Note 2. Relationship to State Financial Reports

Grant expenditures reports as of September 30, 2021, which have been submitted to grantor agencies will, in some cases, differ slightly from amounts disclosed herein. The reports prepared for grantor agencies are typically prepared at a later date and often reflect refined estimates of year-end accruals. The reports will agree at termination of the grant as the discrepancies noted are timing differences.

Note 3. Commitments and Contingencies

The City participates in several state grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at September 30, 2021 may be impaired. In the opinion of management, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants.