

CITY OF HOUSTON, TEXAS
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2024

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, 2024, 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 18, 2024.

Our report includes a reference to other auditors who audited the financial statements of the Houston Firefighters' Relief and Retirement Fund, Houston Municipal Employees' Pension Trust Fund, and the Houston Police Officers' Pension Trust Fund, fiduciary component units of the City, which represent 100% of the assets, net position, and additions/deductions of the pension trust funds, within the fiduciary funds, as of and for the year ended June 30, 2024. 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 0.1% 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 Police Officers' Pension Trust 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.

Houston, Texas
November 18, 2024



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, 2024. 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, 2024.

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 TxGMS 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 \$5,779,338, \$2,126,200, and \$9,392,903 in federal awards, respectively, which are not included in the City's schedule of expenditures of federal awards during the year ended June 30, 2024. Our compliance



audit, described in the “Opinion on Each Major Federal and State Program,” section 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*, the 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*, the 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, 2024, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements. We issued our report thereon dated November 18, 2024, 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.

Houston, Texas
November 18, 2024

CITY OF HOUSTON, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

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>
U.S. 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	226TX527W5003	HHS000804700001	\$ -	\$ 366,739
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	236TX507W1003	HHS000804700001	-	3,407,437
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	236TX527W5003	HHS000804700001	-	756,218
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	246TX507W1003	HHS000804700001	-	7,059,403
				-	11,589,797
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	236TX105S2514	HHS000804700001	-	71,371
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	246TX176Q3903	HHS000804700001	-	117,601
				-	188,972
<i>Total Texas Health and Human Services Commission</i>					
				-	11,778,769
<i>Texas Department of Agriculture Food and Nutrition Services</i>					
Child and Adult Care Food Program	10.558	226TX332N1099	806780706	-	(111,754)
Child and Adult Care Food Program	10.558	236TX332N1099	NT4XL1YGLGC5	-	139,245
				-	27,491
Summer Food Service Program for Children	10.559	236TX332N1099	NT4XL1YGLGC5	-	165,460
Summer Food Service Program for Children	10.559	236TX332N1099	NT4XL1YGLGC5	-	118,462
				-	283,922
<i>Total Texas Department of Agriculture Food and Nutrition Services</i>					
				-	311,413
Total Pass-Through Awards				\$ -	\$ 12,090,182
Total U.S. Department of Agriculture Food and Nutrition Services				\$ -	\$ 12,090,182
U.S. Department of Commerce					
Pass-Through Awards					
<i>National Fish and Wildlife Foundation</i>					
Office for Coastal Management	11.473	NA21NOS4730013	0318.22.072957	\$ -	\$ 169,634
<i>Total National Fish and Wildlife Foundation</i>					
				-	169,634
Total Pass-Through Awards				\$ -	\$ 169,634
Total U.S. Department of Commerce				\$ -	\$ 169,634
U.S. Department of Housing and Urban Development					
Direct Awards					
Community Development Block Grants/Entitlement Grants	14.218	B-17-MC-48-0018	-	\$ -	\$ 283,694
Community Development Block Grants/Entitlement Grants	14.218	B-18-MC-48-0018	-	-	373,098
Community Development Block Grants/Entitlement Grants	14.218	B-19-MC-48-0018	-	1,814,560	2,619,087
Community Development Block Grants/Entitlement Grants	14.218	B-20-MC-48-0018	-	1,028,500	3,177,854
Community Development Block Grants/Entitlement Grants	14.218	B-21-MC-48-0018	-	1,791,741	5,372,707
Community Development Block Grants/Entitlement Grants	14.218	B-22-MC-48-0018	-	2,491,934	7,723,069
Community Development Block Grants/Entitlement Grants	14.218	B-23-MC-48-0018	-	508,318	16,594,690
COVID-19 - Community Development Block Grants/Entitlement Grants	14.218	B-20-MW-48-0018	-	10,798,405	12,787,051
Community Development Block Grants/Entitlement Grants	14.218	B-16-MH-48-0001	-	2,336,388	10,818,975
Community Development Block Grants/Entitlement Grants	14.218	B-18-MP-48-0001	-	1,567,328	2,166,281
				22,337,174	61,916,506

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, 2024

<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>
Emergency Solutions Grant Program	14.231	E-21-MC-48-0018	-	298,087	318,694
Emergency Solutions Grant Program	14.231	E-22-MC-48-0018	-	1,592,994	1,743,761
Emergency Solutions Grant Program	14.231	E-23-MC-48-0018	-	121,544	292,809
COVID-19 - Emergency Solutions Grant Program	14.231	E-20-MW-48-0018	-	706,443	706,443
				<u>2,719,068</u>	<u>3,061,707</u>
Home Investment Partnerships Program	14.239	M16-MC-48-0206	-	-	1,151,058
Home Investment Partnerships Program	14.239	M17-MC-48-0206	-	-	741,997
Home Investment Partnerships Program	14.239	M18-MC-48-0206	-	338,271	951,587
Home Investment Partnerships Program	14.239	M19-MC-48-0206	-	2,214,180	2,582,143
Home Investment Partnerships Program	14.239	M20-MC-48-0206	-	-	1,414,950
Home Investment Partnerships Program	14.239	M21-MC-48-0206	-	-	89,580
Home Investment Partnerships Program	14.239	M22-MC-48-0206	-	-	630,910
Home Investment Partnerships Program	14.239	M23-MC-48-0206	-	-	1,132,281
COVID-19 - Home Investment Partnerships Program	14.239	M21-MP-48-0206	-	2,209,305	12,699,333
				<u>4,761,756</u>	<u>21,393,839</u>
Housing Opportunities for Persons with AIDS	14.241	TXH21F003	-	4,996,101	5,007,848
Housing Opportunities for Persons with AIDS	14.241	TXH22F003	-	6,368,407	6,530,596
Housing Opportunities for Persons with AIDS	14.241	TXH23F003	-	275,152	633,123
				<u>11,639,660</u>	<u>12,171,567</u>
Community Development Block Grants Section 108 Loan Guarantees	14.248	B-94-MC-48-0018 4600015808, 4600015217,	-	-	155,798
Community Development Block Grants Section 108 Loan Guarantees	14.248	4600014639	-	-	27,824,000
				<u>-</u>	<u>27,979,798</u>
Economic Development Initiative, Community Project Funding, and Miscellaneous Grants	14.251	B-22-CP-TX-0882	-	107,250	116,503
Economic Development Initiative, Community Project Funding, and Miscellaneous Grants	14.251	B-22-CP-TX-0884	-	-	39,019
				<u>107,250</u>	<u>155,522</u>
Lead Hazard Reduction Grant Program	14.900	TXLNG0006-19	-	-	2,258,424
Lead Hazard Reduction Demonstration Grant Program	14.905	TXLHD0481-22	-	-	482,629
Healthy Homes Production Program	14.913	TXHHP0052-22	-	-	155,981
Total Direct Awards				<u>\$ 41,564,908</u>	<u>\$ 129,575,973</u>
Pass-Through Awards					
<i>Texas General Land Office</i>					
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	-	13-181-000-7294	\$ -	\$ 1,577,920
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-16-DL-48-0001	19-076-008-B357	-	1,750,428
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-17-DM-48-0001	21-134-000-C788	-	89,198,426
<i>Total Texas General Land Office</i>				<u>-</u>	<u>92,526,774</u>
Total Pass-Through Awards				<u>\$ -</u>	<u>\$ 92,526,774</u>
Total U.S. Department of Housing and Urban Development				<u>\$ 41,564,908</u>	<u>\$ 222,102,747</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, 2024

<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>
U.S. Department of Justice					
Direct Awards					
Missing Children's Assistance	16.543	2018-MC-FX-K066	-	\$ 220	\$ 104,818
Missing Children's Assistance	16.543	15JDP-21-GK-03801-MECP	-	62,599	439,227
				62,819	544,045
Public Safety Partnership and Community Policing Grants	16.710	2020-ULWX0050	-	-	1,727,770
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-02297-SPPS	-	-	7,028
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-02171-SLEM	-	-	18,455
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-03489-UHPX	-	-	2,473,889
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-22-GG-03450-UHPX	-	-	1,170,442
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-22-GG-04816-PPSE	-	55,000	133,115
				55,000	5,530,699
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DG-BX-0011	-	-	30,721
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DG-BX-0021	-	46,139	106,351
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-1068	-	-	2
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-DJ-BX-0552	-	-	4
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-DJ-BX-0832	-	-	12
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0568	-	-	19
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0564	-	-	(2,971)
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0242	-	-	55,164
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21GG-01880-JAGX	-	-	1,165,654
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23GG-03847-JAGX	-	1,504,411	1,504,411
				1,550,550	2,859,367
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	2019-PM-BX-K017	-	248,734	631,756
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	15PBJA-21-GG-04592-COAP	-	16,702	360,714
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	15PBJA-23-GG-02321-COAP	-	-	191,751
				265,436	1,184,221
Emmett Till Cold Case Investigations Program	16.031	15PBJA-21-GG-03616-EMME	-	-	31,183
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1133	-	-	548,456
Comprehensive Forensic DNA Analysis Grant Program	16.036	15PBJA-22-GG-03135-DNAX	-	-	17,711
Matthew Shepard and James Byrd, Jr. Hate Crimes Education, Investigation and Prosecution Program	16.040	15PBJ-22-GG-01560-HATE	-	-	16,357
Community-Based Violence Prevention Program	16.123	2019-MU-MU-0114	-	-	15,739
Services for Trafficking Victims	16.320	2019-VT-BX-K025	-	65,415	126,615
Crime Victim Assistance/Discretionary Grants	16.582	2020-V3-GX-0056	-	-	271,569
Bulletproof Vest Partnership Program	16.607	2022-BOBX22031077	-	-	310
DNA Backlog Reduction Program	16.741	15PBJA-21GG-04364-DNAX	-	-	36,363
Economic, High-Tech, and Cyber Crime Prevention	16.752	15PBJA-23-GG-02704-INTE	-	-	125,168
Congressionally Recommended Awards	16.753	15POVC-22-GG-00682-BRND	-	-	360,064
Body Worn Camera Policy and Implementation	16.835	15PBJA-21-GG-04427-BWCX	-	-	659,280
Gulf States Regional Law Enforcement Technology Training and Technical Assistance Initiative	16.843	2020-RZ-BX-0021	-	-	742,310
Equitable Sharing Program	16.922	-	-	-	832,600
Total Direct Awards				\$ 1,999,220	\$ 13,902,057

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, 2024

<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>Office of the Texas Governor - Criminal Justice Division</i>					
Crime Victim Assistance	16.575	2018-V2-GX-0040	3327902	\$ -	\$ 6,662
Crime Victim Assistance	16.575	15POVC-21-GG-00600-ASSI	3327905	-	80,882
Crime Victim Assistance	16.575	15POVC-22-GG-00807-ASSI	3327906	-	108,828
Crime Victim Assistance	16.575	15POVC-22-GG-00807-ASSI	4435502	-	186,697
Crime Victim Assistance	16.575	15POVC-22-GG-00807-ASSI	4720501	-	10,930
				<u>-</u>	<u>393,999</u>
Project Safe Neighborhoods	16.609	15PBJA-21-GG-03068-GUNP	4074703	-	(1,998)
Project Safe Neighborhoods	16.609	15PBJA-22-GG-00836-GUNP	4074704	-	47,529
				<u>-</u>	<u>45,531</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-00289-JAGX	4436601	-	96,444
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-00618-JAGX	4414802	-	62,202
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-00618-JAGX	4866501	-	74,740
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-00618-JAGX	4700031	-	81,111
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-00618-JAGX	4721901	-	58,043
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-00618-JAGX	4716701	-	72,284
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-00289-JAGX	4426601	-	39,151
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-00618-JAGX	4726201	-	35,704
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-00289-JAGX	4414901	-	25,875
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-00618-JAGX	4414902	-	86,371
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-00618-JAGX	4735801	-	6,842
				<u>-</u>	<u>638,767</u>
				<u>-</u>	<u>1,078,297</u>
<i>United States Soccer Federation Foundation</i>					
Juvenile Mentoring Program	16.726	2019-JU-FX-0009	3639766313	-	13,163
				<u>-</u>	<u>13,163</u>
<i>National Recreation and Parks Association, Inc.</i>					
Juvenile Mentoring Program	16.726	15PJDP-22-GG-03844-MENT	P3MFNAKQZJ6	-	8,917
				<u>-</u>	<u>8,917</u>
<i>National Association of Police Athletic/Activities League, Inc.</i>					
Juvenile Mentoring Program	16.726	15PJDP-21-GG-02747-MENT	-	-	3,117
				<u>-</u>	<u>3,117</u>
				<u>-</u>	<u>3,117</u>
Total Pass-Through Awards				\$ -	\$ 1,103,494
Total U.S. Department of Justice				\$ 1,999,220	\$ 15,005,551
U.S. Department of Labor					
Direct Awards					
Community Project Funding/Congressionally Directed Spending	17.289	23A60CP000039-01-01	-	\$ -	\$ 34,406
Community Project Funding/Congressionally Directed Spending	17.289	24A60CP000258-01-00	-	-	5,032
				<u>-</u>	<u>39,438</u>
Total Direct Awards				\$ -	\$ 39,438
Total U.S. Department of Labor				\$ -	\$ 39,438

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, 2024

<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>
U.S. Department of Transportation					
Direct Awards					
COVID-19 - Airport Improvement Program	20.106	3-48-0111-112-2019	-	\$ -	\$ 1,930,458
COVID-19 - Airport Improvement Program	20.106	3-48-0110-043-2019	-	-	5,384,715
COVID-19 - Airport Improvement Program	20.106	3-48-0110-047-2021	-	-	1,514,127
COVID-19 - Airport Improvement Program	20.106	3-48-0110-048-2021	-	-	28,898,102
COVID-19 - Airport Improvement Program	20.106	3-48-0110-049-2022	-	-	6,056,509
COVID-19 - Airport Improvement Program	20.106	3-48-0110-050-2023	-	-	1,269,471
COVID-19 - Airport Improvement Program	20.106	3-48-0111-117-2021	-	-	22,004,390
				<u>-</u>	<u>67,057,772</u>
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237	FM-MHP-0526-20-01-00	-	-	931
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237	FM-MHP-0649-22-01-00	-	-	509,694
				<u>-</u>	<u>510,625</u>
Highway Planning and Construction	20.205	TDOT.22.0608-02	-	-	2,509,811
Consolidated Rail Infrastructure and Safety Improvements	20.325	69A36523403920CRSTX	-	-	120,000
				<u>-</u>	<u>-</u>
Total Direct Awards				\$ -	\$ 70,198,208
Pass-Through Awards					
<i>Texas Department of Transportation</i>					
Highway Planning and Construction	20.205	CSJ # 0912-72-385	-	\$ -	\$ 3,126,745
Highway Planning and Construction	20.205	CSJ # 0912-00-542	-	-	20,043
				<u>-</u>	<u>3,146,788</u>
State and Community Highway Safety*	20.600	69A37523300004020TX0	23-HOUSTONPD-S-CMV-00012	-	60,513
State and Community Highway Safety*	20.600	69A37524300004020TX0	2024-HOUSTONPD-S-CMV-081	-	458,393
State and Community Highway Safety*	20.600	69A37523300004020TX0	2023-HOUPD-OPSLOW-00014	-	45,000
State and Community Highway Safety*	20.600	69A37523300004020TX0	2023-HOUSTONPD-1YG-00014	-	238,154
State and Community Highway Safety*	20.600	69A37524300004020TX0	24-HOUSTONPD-S-1YG-00026	-	881,624
				<u>-</u>	<u>1,683,684</u>
National Priority Safety Programs*	20.616	69A3752330000405DTXM	2023-HOUSTONPD-IDM-00008	-	52,197
National Priority Safety Programs*	20.616	69A3752430000405DTXM	2024-HOUSTONPD-IDM-00002	-	23,562
National Priority Safety Programs*	20.616	69A3752430000405BTXH	2024HOUSTONPD-CIOT-00004	-	11,852
				<u>-</u>	<u>87,611</u>
				<u>-</u>	<u>4,918,083</u>
<i>Houston-Galveston Area Council</i>					
Highway Planning and Construction	20.205	CSJ # 0912-00-556	TDOT.19.0605-02	-	94,604
				<u>-</u>	<u>94,604</u>
Total Pass-Through Awards				\$ -	\$ 5,012,687
Total U.S. Department of Transportation					
				\$ -	\$ 75,210,895
U.S. Department of the Treasury					
Direct Awards					
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	2021-CS-21027	CA-0003338	\$ -	\$ 62,623
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	CLFRF2021	-	13,100,615	194,801,736
				<u>13,100,615</u>	<u>194,864,359</u>
Equitable Sharing	21.016	-	-	-	32,667
COVID-19 - Emergency Rental Assistance Program	21.023	-	-	1,909,493	1,967,502
				<u>-</u>	<u>-</u>
Total Direct Awards				\$ 15,010,108	\$ 196,864,528

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, 2024

<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>Association of Public Health Laboratories</i>					
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	CLFRF2021	-	\$ -	\$ 2,826,299
<i>Total Association of Public Health Laboratories</i>				-	2,826,299
Total Pass-Through Awards				\$ -	\$ 2,826,299
Total U.S. Department of the Treasury				\$ 15,010,108	\$ 199,690,827
National Aeronautics and Space Administration					
Direct Awards					
Office of Stem Management (OSTEM)	43.008	80NSSC22KO450	-	\$ -	\$ 4,440
Total Direct Awards				\$ -	\$ 4,440
Total National Aeronautics and Space Administration				\$ -	\$ 4,440
U.S. Institute of Museum and Library Services					
Direct Awards					
Museum Grants for African American History and Culture	45.309	MH-251887-OMS-22	-	\$ -	\$ 40,751
Total Direct Awards				\$ -	\$ 40,751
Pass-Through Awards					
<i>Texas State Library and Archive Commission</i>					
Grants to States	45.310	LS-252486-OLS-22	TXT-23006	\$ -	\$ 22,566
Grants to States	45.310	LS-252486-OLS-22	TXR-23010	-	3,490
Grants to States	45.310	LS-252486-OLS-22	SPP-23010	-	9,652
<i>Total Texas State Library and Archive Commission</i>				-	35,708
Total Pass-Through Awards				\$ -	\$ 35,708
Total U.S. Institute of Museum and Library Services				\$ -	\$ 76,459
U.S. Environmental Protection Agency					
Direct Awards					
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	02F27801	-	\$ -	\$ 69,508
COVID-19 - State Environmental Justice Cooperative Agreement Program	66.312	02F04901	-	-	96,248
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	01F47901	-	-	22,329
Total Direct Awards				\$ -	\$ 188,085
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	PM-02F06701	582-23-40032	\$ -	\$ 145,983
COVID-19 - Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	95948	582-23-44420	-	9,068
				-	155,051
National Estuary Program	66.456	CE-00655007	582-22-30198	-	2,339
National Estuary Program	66.456	CE-00655007	582-22-30257	-	64,177
National Estuary Program	66.456	CE-00655007	582-23-40245	-	44,010
National Estuary Program	66.456	CE-00655008	582-24-50201	-	14,225
National Estuary Program	66.456	CE-00959940	582-23-40256	-	45,298
				-	170,049
Performance Partnership Grants	66.605	BG-99662722	582-22-30152	-	81,253
Performance Partnership Grants	66.605	BG-99662722	582-22-30152-01	-	292,998
				-	374,251
<i>Total Texas Commission on Environmental Quality</i>				-	699,351

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, 2024

<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 Water Development Board</i>					
Capitalization Grants for Clean Water State Revolving Funds	66.458	L1000603	-	-	5,866,237
Capitalization Grants for Clean Water State Revolving Funds	66.458	L1000776	-	-	14,806,988
Capitalization Grants for Clean Water State Revolving Funds	66.458	L1000938	-	-	16,383,117
Capitalization Grants for Clean Water State Revolving Funds	66.458	LM231189	-	-	19,931,995
				-	56,988,337
<i>Total Texas Water Development Board</i>					
				-	56,988,337
Total Pass-Through Awards				\$ -	\$ 57,687,688
Total U.S. Environmental Protection Agency				\$ -	\$ 57,875,773
U.S. Department of Health and Human Services					
Direct Awards					
Environmental Public Health and Emergency Response	93.070	5 NUE1EH001390-04-00	-	\$ -	\$ 75,139
Environmental Public Health and Emergency Response	93.070	6 NUE1EH001390-05-01	-	-	363,979
				-	439,118
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	6 NU52PS910222-04-02	-	-	745,188
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	6 NU52PS910222-05-03	-	-	680,578
				-	1,425,766
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	-	-	133,289
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	5 NUE2EH001470-03-00	-	-	313,173
				-	446,462
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI084774-01	-	-	248,566
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	6 H79TI084774-02M001	-	-	249,439
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SM082256-01	-	-	108,946
				-	606,951
COVID-19 - Immunization Cooperative Agreements	93.268	6 NH23IP922597-01-01	-	-	247,374
COVID-19 - Immunization Cooperative Agreements	93.268	6 NH23IP922597-02-07	-	-	5,401,279
Immunization Cooperative Agreements	93.268	5 NH23IP922597-03-00	-	-	6
Immunization Cooperative Agreements	93.268	6 NH23IP922597-04-01	-	-	559,849
Immunization Cooperative Agreements	93.268	5 NH23IP922597-05-01	-	-	3,541,843
Immunization Cooperative Agreements	93.268	CCH622532A	-	-	4,883,460
				-	14,633,811
Viral Hepatitis Prevention and Control	93.270	5 NU51PS005164-03-00	-	-	252,224
Viral Hepatitis Prevention and Control	93.270	6 NU51PS005164-04-01	-	-	53,652
				-	305,876
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6 NU50CK000557-01-08	-	-	3,906,259
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6 NU50CK000557-02-06	-	62,446	22,529,679
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6 NU50CK000557-03-05	-	-	3,854,948
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6 NU50CK000557-04-05	-	-	1,907,275
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6 NU50CK000557-05-02	-	-	849,513
				62,446	33,047,674
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	1 NU90TP922124-01-02	-	-	(34,334)
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	6 NU90TP922202-01-02	-	-	75,897
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	6 NU90TP922139-01-03	-	369,444	3,778,030
				369,444	3,819,593

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, 2024

<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 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	6 NH750T000071-01-02	-	4,992,750	9,508,955
COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	6 NUIROT0000015-01-02	-	-	172,322
				<u>4,992,750</u>	<u>9,681,277</u>
Congressional Directives	93.493	6 CEIHS47239-01-01	-	-	491,625
Congressional Directives	93.493	6 GEIHS49521-01-01	-	-	900,854
				<u>-</u>	<u>1,392,479</u>
HIV Prevention Activities Health Department Based	93.940	5 NU62PS924634-03-00	-	21,256	194,296
HIV Prevention Activities Health Department Based	93.940	6 NU62PS924634-04-01	-	2,049,575	4,117,393
HIV Prevention Activities Health Department Based	93.940	6 NU62PS924572-04-01	-	3,197	2,122
HIV Prevention Activities Health Department Based	93.940	6 NU62PS924572-05-05	-	2,086,288	8,392,519
				<u>4,160,316</u>	<u>12,706,330</u>
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	5 NU62PS924593-04-00	-	-	602,075
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	5 NU62PS924593-05-00	-	-	23,397
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	1 NU62PS924787-01-00	-	-	2,408
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	1 NU62PS924787-02-00	-	-	173,086
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	5 NU62PS924772-02-03	-	602,783	728,480
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	6 NU62PS924772-03-02	-	-	66,104
				<u>602,783</u>	<u>1,595,550</u>
COVID-19 - Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	6 NE11OE000062-01-05	-	-	1,984,526
COVID-19 - Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	6 NE11OE000062-02-04	-	-	546,872
				<u>-</u>	<u>2,531,398</u>
Cooperative Agreements for Diabetes Control Programs	93.988	6 NU58DP007375-01-02	-	-	462,468
Cooperative Agreements for Diabetes Control Programs	93.988	5 NU58DP007375-02-00	-	-	185
				<u>-</u>	<u>462,653</u>
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	6 NU01DD000015-01-01	-	-	131,734
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	6H79SM082256-04M001	-	96,119	424,705
COVID-19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	-	-	-	487,585
Total Direct Awards				\$ 10,283,858	\$ 84,138,962
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	2301TXOAOOM	HHS000874100013-03	\$ 76,081	\$ 76,081
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	2401TXOAOOM-02	HHS000874100013-03	129,703	129,703
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	17,078	17,078
				<u>222,862</u>	<u>222,862</u>
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	2301TXOAPH	HHS000874100013-03	28,499	30,816
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	2401TXOAPH-2	HHS000874100013-03	139,084	140,628
COVID-19 - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	2101TXPHC6-00	HHS000874100013-03	335,961	335,961
				<u>503,544</u>	<u>507,405</u>
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2301TXOASS	HHS000874100013-03	91,871	913,689
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2401TXOASS-02	HHS000874100013-03	429,416	2,904,984
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2101TXSSC6-00	HHS000874100013-03	-	399,365
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2101TXSSC6-02	HHS000874100013-03	-	589,154
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2201TXSTPH	HHS000874100013-03	-	57,588
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**	93.044	2101TXVAC5	HHS000874100013-03	-	59,773
				<u>521,287</u>	<u>4,924,553</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, 2024

<u>Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Federal Award Number</u>	<u>Award/Pass Through Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2301TXOACM	HHS000874100013-03	224,618	552,514
Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2401TXOACM-02	HHS000874100013-03	1,077,074	1,590,329
Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2301TXOAH	HHS000874100013-03	727,682	755,374
Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2401TXOAH-00	HHS000874100013-03	2,090,478	2,459,300
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2101TXCMC6-00	HHS000874100013-03	610,209	610,209
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2101TXCMC6-02	HHS000874100013-03	1,865,785	1,909,907
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	93.045	2101TXHDC5	HHS000874100013-03	122,499	130,473
				<u>6,718,345</u>	<u>8,008,106</u>
COVID-19 - Special Programs for the Aging Title IV, and Title II, Discretionary Projects	93.048	90HDRC0007-01-00	90HDRC0007	-	77,700
COVID-19 - Special Programs for the Aging Title IV, and Title II, Discretionary Projects	93.048	90NWC50021-01-01	HHS000270200012	-	9,235
				<u>-</u>	<u>86,935</u>
National Family Caregiver Support, Title III, Part E	93.052	2301TXO AFC	HHS000874100013-03	126,410	516,279
National Family Caregiver Support, Title III, Part E	93.052	2401TXO AFC-02	HHS000874100013-03	387,928	1,479,011
COVID-19 - National Family Caregiver Support, Title III, Part E	93.052	2101TXFCC6-00	HHS000874100013-03	-	22,126
COVID-19 - National Family Caregiver Support, Title III, Part E	93.052	2101TXFCC6-02	HHS000874100013-03	-	44,019
				<u>514,338</u>	<u>2,061,435</u>
Nutrition Services Incentive Program**	93.053	2301TXOANS	HHS000874100013-03	155,027	155,027
Nutrition Services Incentive Program**	93.053	2401TXOANS-00	HHS000874100013-03	633,375	633,375
				<u>788,402</u>	<u>788,402</u>
Medicare Enrollment Assistance Program	93.071	2201TXMIDR	HHS000270200012-06	-	10,006
Medicare Enrollment Assistance Program	93.071	2201TXMIDR	HHS000270200012-09	-	508
Medicare Enrollment Assistance Program	93.071	2201TXMIAA	HHS000874100013-03	-	8,482
Medicare Enrollment Assistance Program	93.071	2201TXMIAA-02	HHS000874100013-03	-	33,151
				<u>-</u>	<u>52,147</u>
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235	2011TXSRAE	HHS000229300003-05	-	108,615
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235	2301TXSRAE	HHS000229300003-06	-	156,272
				<u>-</u>	<u>264,887</u>
State Health Insurance Assistance Program	93.324	90SAPG0095-04-00	HHS000874100013-03	-	135,532
State Health Insurance Assistance Program	93.324	90SAPG0095-05-00	HHS000874100013-03	-	63,245
				<u>-</u>	<u>198,777</u>
Money Follows the Person Rebalancing Demonstration	93.791	1LICMS300151-01-22	HHS000270200012-06	-	17,123
Money Follows the Person Rebalancing Demonstration	93.791	1LICMS300151-01-22	HHS000270200012-09	-	84,702
				<u>-</u>	<u>101,825</u>
Maternal and Child Health Services Block Grant to the States	93.994	B0447448	HHS000136500014-04	-	55,156
Maternal and Child Health Services Block Grant to the States	93.994	B0452955	HHS000136500014-06	-	177,383
				<u>-</u>	<u>232,539</u>
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	2401TXOAEA-02	HHS000874100013-03	42,364	42,364
Lifespan Respite Care Program	93.072	90LRLI0036-03-00	HHS000270200012-06	-	12,131
COVID-19 - Elder Abuse Prevention Interventions Program	93.747	2201TXLOC6-00	HHS000874100013-03	18,440	18,440
<i>Total Texas Health and Human Services Commission</i>				<u>9,329,582</u>	<u>17,522,808</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, 2024

<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 State Health Services</i>					
Public Health Emergency Preparedness	93.069	NU90TP922045	537-18-0167-0001-07	-	84,205
Public Health Emergency Preparedness	93.069	NU90TP922045	HHS001311200039	-	1,151,588
Public Health Emergency Preparedness	93.069	NU90TP922045	HHS001311400004	-	226,303
Public Health Emergency Preparedness	93.069	NU90TP922045	537-18-0185-00001-07	-	22,075
Public Health Emergency Preparedness	93.069	NU90TP922045	HHS001311300017-01	-	503,353
				-	1,987,524
National and State Tobacco Control Program	93.387	NNU58DP006805	HHS001318900001-1	-	107,425
National and State Tobacco Control Program	93.387	NNU58DP006805	HHS001318900001-2	-	14,663
				-	122,088
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	5 NH25PS004360-05-00	HHS000309100001-05	-	490,563
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	5 NH25PS005182-05-00	HHS001315900006	-	1,496,157
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	NH25PS006293-03-04	HHS001120300004-03	-	1,303,840
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	NH25PS006293-03-04	HHS001120300004-04	-	1,012,323
				-	4,302,883
Preventive Health and Health Services Block Grant	93.991	1 NB01OT009193-01-00	HHS001027100001	-	15,145
Preventive Health and Health Services Block Grant	93.991	NB01OT009461	HHS001324900029	-	89,150
Preventive Health and Health Services Block Grant	93.991	NM01OT009461	HHS000438400004-03	-	34,305
Preventive Health and Health Services Block Grant	93.991	NB01TO000041	HHS000438400004-04	-	46,826
				-	185,426
<i>Total Texas Department of State Health Services</i>				-	6,597,921
<i>Texas Department of Family and Protective Services</i>					
Temporary Assistance for Needy Families***	93.558	2301TXTANF	HHS000791900011	-	303,042
Temporary Assistance for Needy Families***	93.558	2401TXTANF	HHS000791900011	-	1,236,109
<i>Total Texas Department of Family and Protective Services</i>				-	1,539,151
<i>Everybody Texas</i>					
Family Planning Services	93.217	5FPHPA006521-02-00	FPHPA006521	-	1,075,982
<i>Total Everybody Texas</i>				-	1,075,982
<i>Gulf Coast Workforce Board</i>					
Child Care Mandatory and Matching Funds of the Child Care and Development Fund***	93.596	2823CCMC07	C77443	-	199,934
Child Care Mandatory and Matching Funds of the Child Care and Development Fund***	93.596	2824CCMC07	C77443	-	61,826
<i>Total Gulf Coast Workforce Board</i>				-	261,760
<i>American Association of Diabetes Educators</i>					
Medical Assistance Program	93.778	-	529-11-0041-00002	-	1,143,688
<i>Total American Association of Diabetes Educators</i>				-	1,143,688
<i>Harris County Public Health Environment Services</i>					
HIV Emergency Relief Project Grants	93.914	H89HA00004	23GEN0364	-	27,777
HIV Emergency Relief Project Grants	93.914	H8900004	24GEN0300	-	20,505
				-	48,282
Injury Prevention and Control Research and State and Community Based Programs	93.136	6 NU17CE924976-02-02	1000000497	(134,752)	(334,880)
Injury Prevention and Control Research and State and Community Based Programs	93.136	6 NU17CE924976-03-03	1000000497	189,996	436,383
				55,244	101,503
<i>Total Harris County Public Health Environment Services</i>				55,244	149,785

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, 2024

<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>Association of Diabetes Care & Education Specialist</i>					
Scaling the National Diabetes Prevention Program to Priority Populations	93.261	17NUS8DP006361-05-03	-	-	33,932
<i>Total Association of Diabetes Care & Education Specialist</i>				-	33,932
Total Pass-Through Awards				\$ 9,384,826	\$ 28,325,027
Total U.S. Department of Health and Human Services				\$ 19,668,684	\$ 112,463,989
Corporation for National and Community Service					
Direct Awards					
AmeriCorps State and National	94.006	22ACGTX0010001	-	\$ -	\$ 30,658
Total Direct Awards				\$ -	\$ 30,658
Total Corporation for National and Community Service				\$ -	\$ 30,658
Office of National Drug Control Policy					
Direct Awards					
High Intensity Drug Trafficking Areas Program	95.001	G22HN0001A	-	\$ -	\$ 2,090,846
High Intensity Drug Trafficking Areas Program	95.001	G23HN0001A	-	-	2,283,725
Total Direct Awards				\$ -	\$ 4,374,571
Total Office of National Drug Control Policy				\$ -	\$ 4,374,571
U.S. Department of Homeland Security					
Direct Awards					
Assistance to Firefighters Grant	97.044	EMW-2019-FO-5700	-	\$ -	\$ 110,774
Assistance to Firefighters Grant	97.044	EMW-2020-FG-14369	-	-	28,869
Assistance to Firefighters Grant	97.044	EMW-2021-FG-00520	-	-	933,601
Assistance to Firefighters Grant	97.044	EMW-2022-FP-00116	-	-	1,200
				-	1,074,444
Port Security Grant Program	97.056	EMW-2019-PU-00389-S01	-	-	119,870
Port Security Grant Program	97.056	EMW-2020-PU-00430-S01	-	-	82,489
Port Security Grant Program	97.056	EMW-2021-PU-00240-S01	-	-	388,635
Port Security Grant Program	97.056	EMW-2022-PU-00378-S01	-	-	254,846
Port Security Grant Program	97.056	EMW-2023-PU-00282-S01	-	-	25,308
				-	871,148
Securing the Cities Program	97.106	15DNSTC00002-04-00	-	-	2,013,961
Securing the Cities Program	97.106	20CWDSTC00013-04-00	-	-	444,344
				-	2,458,305
Regional Catastrophic Preparedness Grant Program (RCPGP)	97.111	EMT-2019-GR-00011-A09	-	-	317,228
Regional Catastrophic Preparedness Grant Program (RCPGP)	97.111	EMT-2020-CA-00053-A06	-	-	325,727
Regional Catastrophic Preparedness Grant Program (RCPGP)	97.111	EMT-2021-CA-00054-S01	-	-	1,009
Regional Catastrophic Preparedness Grant Program (RCPGP)	97.111	EMT-2022-CA-00038-S01	-	-	4,529
Regional Catastrophic Preparedness Grant Program (RCPGP)	97.111	EMT-2023-CA-00007-S01	-	-	3,335
				-	651,828
Financial Assistance for Targeted Violence and Terrorism Prevention	97.132	EMW-2021-GR-00027-S01	-	-	2,521
Total Direct Awards				\$ -	\$ 5,058,246

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, 2024

<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>Boys & Girls Club of Greater Houston</i>					
Non-Profit Security Program	97.008	EMW-2023-UA-00027	4886401, 4887501, 4887901	\$ -	\$ 20,775
<i>Total Boys & Girls Club of Greater Houston</i>				-	20,775
<i>Texas Water Development Board</i>					
Flood Mitigation Assistance	97.029	EMT-2016-FM-E001(3)	1500011981	-	12,520
Flood Mitigation Assistance	97.029	EMT-2017-FM-E001(2)	1600012122	-	9,000
Flood Mitigation Assistance	97.029	EMT-2020-FM-007-0016	2000012636	-	16,077
Flood Mitigation Assistance	97.029	EMT-2020-FM-E0001	2000012426	-	598,896
Flood Mitigation Assistance	97.029	EMT-2020-FM-E0001	2000012427	-	41,181
Flood Mitigation Assistance	97.029	EMT-2020-FM-E0001	2000012428	-	41,066
Flood Mitigation Assistance	97.029	EMT-2020-FM-E006 (6)	1900012536	-	40,773
Flood Mitigation Assistance	97.029	EMT-2020-FM-E006 (7)	1900012537	-	36,004
Flood Mitigation Assistance	97.029	EMT-2020-FM-E006	2000012538	-	37,045
<i>Total Texas Development Board</i>				-	832,562
<i>Office of the Texas Governor Division of Emergency Management</i>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4269-DR	-	-	(27,325)
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-4332-TX	-	-	5,559,101
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-4586-TX	-	-	746,369
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-4485-TX	-	-	1,894,877
				-	8,173,022
Hazard Mitigation Grant	97.039	DR-4332-TX	-	-	327,747
Hazard Mitigation Grant	97.039	DR-4332-0355	-	-	246,651
COVID-19 - Hazard Mitigation Grant	97.039	DR-4485-TX	-	-	283,555
				-	857,953
<i>Total Office of the Texas Governor Division of Emergency Management</i>				-	9,030,975
<i>Texas Department of Public Safety</i>					
Hazard Mitigation Grant	97.039	DR-4332-0095	-	-	444,185
<i>Total Texas Department of Public Safety</i>				-	444,185
<i>Office of the Texas Governor, Homeland Security</i>					
Homeland Security Grant Program	97.067	EMW-2021-SS-00062	-	-	129,384
Homeland Security Grant Program	97.067	EMW-2022-SS-00021	-	-	169,095
Homeland Security Grant Program	97.067	EMW-2023-SS-00025	-	-	222,767
Homeland Security Grant Program	97.067	EMW-2019-SS-00034	-	-	4,823
Homeland Security Grant Program	97.067	EMW-2020-SS-00054	-	-	1,409,112
Homeland Security Grant Program	97.067	EMW-2021-SS-00062	-	-	2,834,298
Homeland Security Grant Program	97.067	EMW-2022-SS-00021	-	-	5,201,643
Homeland Security Grant Program	97.067	EMW-2023-SS-00025	-	-	1,834,154
<i>Total Office of the Texas Governor, Homeland Security</i>				-	11,805,276
<i>Texas Commission on Environmental Quality</i>					
Homeland Security Biowatch Program	97.091	209123	582-21-22373-01	-	133,574
Homeland Security Biowatch Program	97.091	209124	582-21-22373	-	670,649
<i>Total Texas Commission on Environmental Quality</i>				-	804,223
Total Pass-Through Awards				\$ -	\$ 22,937,996
Total U.S. Department of Homeland Security				\$ -	\$ 27,996,242
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 78,242,920	\$ 727,131,406

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, 2024

<u>Cluster Title</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Awards Expenditures</u>
* Highway Safety Cluster	\$ -	\$ 1,771,295
** Aging Cluster	8,028,034	13,721,061
*** 477 Cluster	-	1,800,911
Total Cluster - Federal Awards	\$ 8,028,034	\$ 17,293,267

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, 2024

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	2023-TP-ST-0002	-	\$ -	\$ 14,722
Juvenile Case Manager Program Truancy Prevention Initiative	2024-TP-ST-0002	-	-	316,619
			-	331,341
Internet Crimes Against Children Task Force-Houston Metro	2023-IC-ST-0001	-	49,714	85,077
Internet Crimes Against Children Task Force-Houston Metro	2024-IC-ST-0001	-	16,940	224,625
			66,654	309,702
Bullet-Resistant Shield Grant Program	2022-SH-ST-0000	-	-	632,104
Rifle-Resistant Body Armor Grant Program	2022-BG-ST-0025	-	-	547,875
Total Direct Awards			\$ 66,654	\$ 1,821,022
Total Office of the Texas Governor - Criminal Justice Division				\$ 66,654 \$ 1,821,022
Office of the Texas Governor - Emergency Management Division				
Direct Awards				
Hurricane Harvey - August 2017 Disaster	Tx Senate 2018-2019 Bill #2019-007	-	\$ -	\$ 478,925
Hazard Mitigation Grant Program - Inwood Forest Flood Mitigation Project	Tx Senate 2018-2019 Bill #2019-007	-	-	803,110
Total Direct Awards			\$ -	\$ 1,282,035
Total Office of the Texas Governor - Emergency Management Division				\$ - \$ 1,282,035
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	\$ -	\$ 8,546,293
<i>Total Harris County Sheriff's Office</i>				-
Total Pass-Through Awards				\$ - \$ 8,546,293
Total Office of the Texas Governor - Office of Public Safety				\$ - \$ 8,546,293
Texas Automobile Theft Prevention Authority				
Direct Awards				
Houston Auto Crimes Task Force/31	608-23-HPD0000	-	\$ 3,008	\$ 234,751
Houston Auto Crimes Task Force/32	608-24-HPD0000	-	19,048	1,072,054
			22,056	1,306,805
Total Direct Awards			\$ 22,056	\$ 1,306,805
Total Texas Automobile Theft Prevention Authority				\$ 22,056 \$ 1,306,805
Texas Commission on Environmental Quality				
Direct Awards				
Local Air	582-20-12005-01	-	\$ -	\$ 7,847
Local Air	582-20-12005-02	-	-	5,105
Local Air	582-20-12005-03	-	-	28,645
			-	41,597
Total Direct Awards			\$ -	\$ 41,597
Pass-Through Awards				
<i>Passed through Houston-Galveston Area Council</i>				
Texas Clean Rivers	582-22-30102	21-03144	\$ -	\$ 34,649
Texas Clean Rivers	582-24-50280	10939	-	33,105
			-	67,754
Solid Waste Management Grant Program - Recycling Equipment	TCEQ.22.0301	22-15-05	-	52,111
<i>Total Houston-Galveston Area Council</i>				-
Total Pass-Through Awards				\$ - \$ 119,865
Total Texas Commission on Environmental Quality				\$ - \$ 161,462

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, 2024

<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>
Texas Department of Criminal Justice				
Direct Awards				
Texas Department of Criminal Justice Reentry Program	696-TC-20-21-L099	-	\$ -	\$ 31,143
Texas Department of Criminal Justice Reentry Program	696-TC-22-23-L027	-	-	80,454
Texas Department of Criminal Justice Reentry Program	696-TC-24-24-L045-02	-	-	86,928
			-	198,525
Total Direct Awards			\$ -	\$ 198,525
Total Texas Department of Criminal Justice			\$ -	\$ 198,525
Texas A&M Forest Service				
Direct Awards				
Texas Intrastate Fire Mutual Aid System (TIFMAS) Grant Assistance Program	2895	-	\$ -	\$ 2,500
Total Direct Awards			-	2,500
Total Texas A&M Forest Service			\$ -	\$ 2,500
Texas Department of Housing and Community Affairs				
Direct Awards				
Texas Homeless Housing and Services Program	63237000009	-	\$ 707,639	\$ 902,982
Texas Homeless Housing and Services Program	63247000009	-	242,257	789,593
Texas Homeless Housing and Services Program - Youth Homeless	18237000009	-	287,800	287,800
Texas Homeless Housing and Services Program - Youth Homeless	18247000009	-	18,986	18,986
			1,256,682	1,999,361
Texas Ending Homelessness Fund (EH BFY-24)	30247000010	-	57,694	58,020
Total Direct Awards			\$ 1,314,376	\$ 2,057,381
Total Texas Department of Housing and Community Affairs			\$ 1,314,376	\$ 2,057,381
Texas Department of State Health Services				
Direct Awards				
Infectious Disease Control Unit - Surveillance	HHS000436300017-02	-	\$ -	\$ 10,472
Infectious Disease Control Unit - Surveillance	HHS001315700010	-	-	99,323
Infectious Disease Control Unit - Flu Laboratory	HHS000442100004 A1	-	-	5,000
Infectious Disease Control Unit - Flu Laboratory	HHS001323100002	-	-	4,993
			-	119,788
Sexually Transmitted Diseases /Human Immunodeficiency Virus	HHS000309100001-05	-	-	148,898
Sexually Transmitted Diseases /Human Immunodeficiency Virus	HHS001315900006	-	-	2,054,417
			-	2,203,315
Immunization State	HHS000119700014-04	-	-	271,158
Immunization State	HHS001331300013	-	-	1,116,830
			-	1,387,988
Tuberculosis Prevention and Control-African American Project	HHS001182800001	-	-	468,106
Tuberculosis Prevention and Control-African American Project	HHS001182800001-01	-	-	1,639,719
			-	2,107,825
Diabetes Prevention and Control Program	HHS000727700001-02	-	-	45,105
Diabetes Prevention and Control Program	HHS000727700001-03	-	-	183,219
			-	228,324
Local Public Health Services	HHS001324900029	-	-	128,701
Total Direct Awards			\$ -	\$ 6,175,941
Total Department of State Health Services			\$ -	\$ 6,175,941

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, 2024

<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>
Texas Health and Human Services Commission				
Direct Awards				
Healthy Texas Women	HHS000734500002-03	-	\$ -	\$ 39,104
Healthy Texas Women	HHS000734500002-05	-	-	252,601
			-	291,705
Texas ADRC Operations - State General Revenue & Promoting Independence	HHS000270200012-06	-	-	82,533
Texas ADRC Operations - State General Revenue & Promoting Independence	HHS000270200012-09	-	-	322,508
			-	405,041
CHS Title V PRNTL DNLT	HHS000558100006-04	-	-	6,467
CHS Title V PRNTL DNLT	HHS000558100006-05	-	-	39,222
			-	45,689
State General Revenue	HHS000874100013-03	-	923,828	925,213
Total Direct Awards			\$ 923,828	\$ 1,667,648
Total Texas Health and Human Services Commission			\$ 923,828	\$ 1,667,648
Texas Parks and Wildlife Department				
Direct Awards				
Construction and Renovation of Melrose Park	TPWD-HOUSTON	-	\$ -	\$ 93,925
Construction and Renovation of Tidwell Park Improvements	55-00045	-	-	418,474
Total Direct Awards			\$ -	\$ 512,399
Total Texas Parks and Wildlife Department			\$ -	\$ 512,399
Texas State University				
Direct Awards				
Tobacco Sting /9	TXST-IA-2021-5966-TSSC	-	\$ -	\$ (17,626)
Tobacco Sting /10	TXST-IA-2022-7158-TSSC	-	-	(7,785)
Tobacco Sting /11	TXST-IA-2023-8488-TSSC	-	-	33,278
Tobacco Sting /12	TXST-IA-2024-9757-TSSC	-	-	72,473
			-	80,340
Total Direct Awards			\$ -	\$ 80,340
Total Texas State University			\$ -	\$ 80,340
Texas Water Development Board				
Direct Awards				
Flood Mitigation Assistance Project (FY 18 TWDB 24)	2000012427	-	\$ -	\$ 2,403
Flood Mitigation Assistance Project (FY 18 TWDB 11)	2000012428	-	-	899
			-	3,302
Flood Infrastructure Fund - Sims Bayou Watershed	G1001350	-	-	3,404,920
Flood Infrastructure Fund - Wynnewood	G1001403	-	-	120
			-	3,405,040
Lake Houston Dredging	G1001468	-	-	5,294,169
Total Direct Awards			\$ -	\$ 8,702,511
Total Texas Water Development Board			\$ -	\$ 8,702,511
TOTAL EXPENDITURES OF STATE AWARDS			\$ 2,326,914	\$ 32,514,862

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, 2024

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, 2024. 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, 2024, that were reported as federal award expenditures in the schedule of expenditures of federal awards.

Program Title	Assistance Listing No.	Amount Outstanding June 30, 2024
Section 108 Guaranteed Loan Program	14.248	\$ 27,824,000
Total – Loans Outstanding		\$ 27,824,000

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, 2024, was \$4,883,460 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, 2024, was \$861,650.

CITY OF HOUSTON, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

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, 2024, a total of \$6.9M 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 \$44.4M for FEMA were incurred in the current and prior years but were not obligated as of June 30, 2024.

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, 2024

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

10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children
14.218	Community Development Block Grants/Entitlement Grants
14.231	Emergency Solutions Grant Program
14.239	Home Investment Partnerships Program
14.248	Community Development Block Grants Section 108 Loan Guarantees
21.027	Coronavirus State and Local Fiscal Recovery Funds
66.458	Capitalization Grants for Clean Water State Revolving Fund
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants
97.067	Homeland Security Grant Program

CITY OF HOUSTON, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

6. Identification of State of Texas major programs:

<u>State Award Number</u>	<u>Name of State Programs</u>
2022-TA-ST-0001 (Pass thru 2542811)	The Texas Anti-Gang Grant Program FY23
HHS000309100001-05 & HHS001315900006	Sexually Transmitted Diseases /Human Immunodeficiency Virus
HHS001182800001 & HHS001182800001-01	Tuberculosis Prevention and Control-African American Project
G1001350 & G10014030	Flood Infrastructure Fund (Sims Bayou Watershed and Wynnewood)

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

- Federal Award Programs	\$3,000,000
- State Award Programs	\$975,446

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, 2024

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, 2024

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, 2024

IV. STATUS OF PRIOR-YEAR FINDINGS AND QUESTIONED COSTS

Not applicable; no audit findings were noted in the audit of the fiscal year ended June 30, 2023.