



Fort Worth Skyline

CITY OF FORT WORTH, TEXAS
SINGLE AUDIT REPORT
For the Fiscal Year Ended September 30, 2025



Economic Development



Community Investment



Community Safety



Infrastructure



Responsible Growth

Single Audit Report

For the Fiscal Year Ended September 30, 2025

City of Fort Worth, Texas



Elected Officials

2025 CITY COUNCIL

Mattie Parker, Mayor

Carlos E. Flores, District 2	Macy Hill, District 7
Michael D. Crain, District 3	Chris Nettles, District 8
Charles Lauersdorf, District 4	Elizabeth M. Beck, District 9
Deborah Peoples, District 5	Alan Blaylock, District 10
Mia B. Hall, District 6	Jeanette Martinez, District 11

City Manager

Jesus "Jay" Chapa

Chief Financial Officer

Reginald Zeno

Prepared by the Department of Financial Management Services

Grant Accounting

Catherine "Kate" Perry
Rhonda Hinz
Misty Davila
Darci Gilbert
Zane Graham
Gisela Linzy
Valentina Reyna
Jacob Strittmatter

CITY OF FORT WORTH, TEXAS

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Purpose and Contents of this Report

This report was prepared to provide grantor agencies certain financial information which they may require to properly administer funds granted to the City. Financial schedules included herein present the City's grant expenditures in accordance with accounting principles generally accepted in the United States of America for State and Local government units. Individual grants presented in the financial information section of this report are those which were considered by the auditors in performing their tests in conformity with 2 CFR 200 (Uniform Guidance), and the Texas Grant Management Standards (TxGMS).

Relationship between this Report and the City's Basic Financial Statements

All of the City's grant activity subject to the requirements of the Single Audit Act Amendments of 1996, 2 CFR 200, and TxGMS are accounted for or reported in the Basic Financial Statements in a number of funds including the Grant Special Revenue Funds, the General Fund, or other Proprietary Funds.

Reports

The following reports and schedules prepared by the independent auditors are included in this document:

1. 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
2. Independent auditor's 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 2 CFR 200, and the Texas Grant Management Standards
3. Schedule of Findings and Questioned Costs
4. Status of Prior Year Findings





February 17, 2026

The Honorable Mayor, City Council,
Residents, and Stakeholders City of Fort Worth

Ladies and Gentlemen:

The Single Audit Report of the City of Fort Worth, Texas for the fiscal year ended September 30, 2025, is submitted herewith.

The report is published to provide the City Council, the various granting agencies, residents and other interested persons, detailed information concerning financial grant activity of the City of Fort Worth, including compliance with certain provisions of Federal and State laws and regulations.

INDEPENDENT AUDIT

The Single Audit Act Amendments of 1996, 2 CFR 200, and the Texas Grant Management Standards (TxGMS) require an annual audit of the City's Federal and State financial assistance programs by an independent certified public accountant. This requirement has been complied with by the submission of the following:

1. 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.
2. Independent auditor's 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 by 2 CFR 200 and the Texas Grants Management Standards.

ACKNOWLEDGEMENT

The preparation of this report could not have been accomplished without the full support and involvement of the City Manager's Office and all City departments who provided information and analyses contained within this document. A very special thanks is due to the Financial Management Services Department staff for their dedicated services to the City and to the residents of Fort Worth. In addition, we acknowledge the thorough, professional, and timely manner in which our independent auditors, Forvis Mazars, LLP, conducted the audit. Finally, we express great appreciation to the Mayor and City Council for their unfailing support for maintaining the highest standards and professionalism in the management of the City's finances.

Sincerely,

Jesus "Jay" Chapa
City Manager

Reginald Zeno
Chief Financial Officer



Overview of the City's Fiscal Year 2025 Annual Audit

This report has been prepared in connection with the Fiscal Year 2025 annual audit of the City of Fort Worth, Texas. The primary purpose of the audit was for the auditors to form an opinion on the Basic Financial Statements of the City. The Basic Financial Statements are presented in conformity with accounting principles generally accepted in the United States of America for local government units as prescribed by the Governmental Accounting Standards Board.

Overview of Audit Requirements for Federal and State Awards

The scope of the City's 2025 annual audit included the requirements of the Single Audit Act Amendments of 1996, the 2 CFR 200, and the Texas Grant Management Standards. These regulations establish audit requirements for State and local governments, Indian tribal governments and non-profit organizations that receive Federal and State assistance. They provide for independent audits of the entire financial operations for the City, including compliance with certain provisions of federal and state laws and regulations. These requirements were established to ensure that audits are made on an organization-wide basis, rather than on a grant-by-grant basis. Such audits are to determine whether:

1. The basic financial statements of the government present fairly its financial position and the results of its financial operations in accordance with generally accepted accounting principles;
2. The organization has internal accounting and other control systems to provide reasonable assurance that it is managing federal and state financial assistance programs in compliance with applicable laws and regulations; and
3. The organization has complied with laws and regulations that may have a material effect on its basic financial statements and on each major federal and state assistance program.



Independent Auditor's Reports



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 Auditor's Report

Honorable Mayor and Members of the City Council
City of Fort Worth, 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Fort Worth, Texas (City), as of and for the year ended September 30, 2025, 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 17, 2026, which contained a reference to the reports of other auditors. Our report includes a reference to other auditors who audited the financial statements of the Metropolitan Area EMS Authority, included in the Fort Worth Emergency Medical Services special revenue fund of the City through June 30, 2025, the Fort Worth Housing Finance Corporation, the Employees' Retirement Fund of the City of Fort Worth, Texas, and Terrell Homes, Ltd., 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 Metropolitan Area EMS Authority, included in the Fort Worth Emergency Medical Services special revenue fund of the City through June 30, 2025, Terrell Homes, Ltd., the discretely presented component unit of the City, and the Fort Worth Firefighters Healthcare Trust, a fiduciary component unit of the City, were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with those component units.

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 results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Forvis Mazars, LLP

**Dallas, Texas
February 17, 2026**

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

Independent Auditor's Report

Honorable Mayor and Members of the City Council
City of Fort Worth, 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 Fort Worth, Texas' (City) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the Texas Grant Management Standards (TxGMS) that could have a direct and material effect on each of the City's major federal and state programs for the year ended September 30, 2025. 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 September 30, 2025.

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 (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 TxGMS. Our responsibilities under those standards, the Uniform Guidance, and TxGMS are further described in the Auditor's 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.

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.

Auditor's 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 GAAS, *Government Auditing Standards*, Uniform Guidance, and TxGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance 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 GAAS, *Government Auditing Standards*, Uniform Guidance, and TxGMS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and TxGMS, 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 state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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 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 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 Auditor's 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 Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and TxGMS

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Fort Worth, Texas, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated February 17, 2026, which contained unmodified opinions on those financial statements and a reference to the reports of other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and TxGMS 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 GAAS. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Forvis Mazars, LLP

**Dallas, Texas
February 17, 2026**



Schedule of Expenditures of Federal and State Awards



**CITY OF FORT WORTH, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED SEPTEMBER 30, 2025**

Grant Agency/Project Title	Assistance Listing Number	Contract Number	Expenditures	Pass Through Expenditures
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct Awards				
CDBG PY 19	14.218	B-19-MC-48-0010	\$ 624,335	\$ —
CDBG PY 20	14.218	B-20-MC-48-0010	504,453	150,253
CDBG PY 21	14.218	B-21-MC-48-0010	472,759	45,000
CDBG PY 22	14.218	B-22-MC-48-0010	7,702	—
CDBG PY 23	14.218	B-23-MC-48-0010	1,260,064	251,718
CDBG PY 24	14.218	B-24-MC-48-0010	5,734,954	1,333,509
COVID-19-1 CDBG	14.218	B-20-MW-48-0010	146,254	143,463
COVID-19-3 CDBG	14.218	B-20-MW-48-0010	361,452	354,102
Subtotal for CDBG-Entitlement/Special Purpose Grants Cluster			9,111,973	2,278,045
Direct Awards				
Emergency Solutions Grant PY 22	14.231	E-22-MC-48-0010	12,474	12,474
Emergency Solutions Grant PY 23	14.231	E-23-MC-48-0010	39,134	9,174
Emergency Solutions Grant PY 24	14.231	E-24-MC-48-0010	614,494	568,386
Subtotal for Emergency Solutions Grant Program			666,102	590,034
Direct Awards				
HOME Investment Partnerships Project PY 18	14.239	M-18-MC-48-0204	345,631	—
HOME Investment Partnerships Project PY 19	14.239	M-19-MC-48-0204	84,420	—
HOME Investment Partnerships Project PY 20	14.239	M-20-MC-48-0204	660,179	—
HOME Investment Partnerships Project PY 21	14.239	M-21-MC-48-0204	131,367	—
HOME Investment Partnerships Project PY 22	14.239	M-22-MC-48-0204	351,474	—
HOME Investment Partnerships Project PY 23	14.239	M-23-MC-48-0204	443,285	—
HOME Investment Partnerships Project PY 24	14.239	M-24-MC-48-0204	1,376	—
COVID-19 HOME Investment Partnerships-American Rescue Plan	14.239	M-21-MP-48-0204	8,479,217	—
Subtotal for Home Investment Partnerships Program			10,496,949	—
Direct Awards				
Housing Opportunities for Persons with AIDS PY 22	14.241	TXH22-F002	35,472	—
Housing Opportunities for Persons with AIDS PY 23	14.241	TXH23-F002	767,078	306,546
Housing Opportunities for Persons with AIDS PY 24	14.241	TXH24-F002	1,841,505	1,329,253
Subtotal for Housing Opportunities for Persons with AIDS			2,644,055	1,635,799
Direct Awards				
CDBG Disaster Recovery PY 21	14.269	P-21-FW-48-LD21	1,057,724	—
Subtotal for CDBG-Disaster Recovery Grants Cluster			1,057,724	—
Direct Awards				
Fair Housing Assistance Program PY 15	14.401	FF206K156002	(40,088)	—
Fair Housing Assistance Program PY 16	14.401	FF206K166002	(1,356)	—
Fair Housing Assistance Program PY 17	14.401	FF206K176002	(22,361)	—
Fair Housing Assistance Program PY 18	14.401	FF206K186002	8,740	—
Fair Housing Assistance Program PY 19	14.401	FF206K196002	27,754	—
Fair Housing Assistance Program PY 20	14.401	FF206K206002	(17,847)	—
Fair Housing Assistance Program PY 21	14.401	FF206K216002	11,205	—
Fair Housing Assistance Program PY 22	14.401	FF206K226002	110,185	—
Fair Housing Assistance Program PY 23	14.401	FF206K236002	68,954	—
Fair Housing Assistance Program-CARES 2019	14.401	FF206K206002	19,543	—
Subtotal for Fair Housing Assistance Program State and Local			164,729	—

(continued)

**CITY OF FORT WORTH, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED SEPTEMBER 30, 2025**

Grant Agency/Project Title	Assistance Listing Number	Contract Number	Expenditures	Pass Through Expenditures
Direct Awards				
Lead Hazard Reduction Program PY 25	14.905	TXLHD0543-24	253,487	—
Subtotal for Lead Hazard Reduction Demonstration Grant Program			<u>253,487</u>	<u>—</u>
Total Department of Housing and Urban Development			<u>24,395,019</u>	<u>4,503,878</u>
DEPARTMENT OF THE INTERIOR (NATIONAL PARK SERVICE)				
Passed through Texas Historical Commission				
Fort Worth Historic Survey Project	15.904	TX-24-003	20,298	—
Subtotal for Historic Preservation Fund Grants-In-Aid			<u>20,298</u>	<u>—</u>
Direct Awards				
Fort Worth Sycamore Park Improvements	15.916	48-01283	510,638	—
Subtotal Outdoor Recreation Acquisition, Development and Planning			<u>510,638</u>	<u>—</u>
Total Department of the Interior (National Park Service)			<u>530,936</u>	<u>—</u>
DEPARTMENT OF JUSTICE				
Direct Awards				
DNA Capacity Enhancement & Backlog Reduction Program PY 24-26	16.036	15PBJA-24-GG-02730-DNAX	629,057	—
Subtotal for Comprehensive Forensic DNA Analysis Grant Program			<u>629,057</u>	<u>—</u>
Direct Awards				
Virtual Reality De-escalation Site-Based Initiative PY 24-27	16.054	15PBJA-23-GG-06172-NTCP	148,100	68,001
Subtotal for Virtual Reality De-escalation Training			<u>148,100</u>	<u>68,001</u>
Passed through Tarrant County				
TCSO Human Trafficking Task Force PY 24-26	16.320	CSC 61029	8,509	—
Subtotal for Services for Trafficking Victims			<u>8,509</u>	<u>—</u>
Passed through the City of Dallas				
Internet Crimes Against Children PY 24-25	16.543	CSC 62697	19,997	—
Subtotal for Missing Children's Assistance			<u>19,997</u>	<u>—</u>
Passed through the Office of the Governor, Criminal Justice Division				
Victims of Crime Act 2025	16.575	3059707	134,371	—
FY24 First Responder Mental Health Program	16.575	4704501	57,275	—
FY25 First Responder Mental Health Program	16.575	4704502	31,044	—
Subtotal for Crime Victims Assistance			<u>222,690</u>	<u>—</u>
Passed through One Safe Place				
Project Safe Neighborhoods	16.609	CSC 63012	42,532	—
Subtotal for Project Safe Neighborhoods			<u>42,532</u>	<u>—</u>
Direct Awards				
COPS Hiring Program PY 23	16.710	15JCOPS-23-GG-04966-UHPX	298,095	—
Subtotal for Public Safety Partnership and Community Policing Grants			<u>298,095</u>	<u>—</u>
Direct Awards				
Justice Assistance Grant PY 22	16.738	15PBJA-22-GG-02085-JAGX	103,193	97,981

(continued)

**CITY OF FORT WORTH, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED SEPTEMBER 30, 2025**

Grant Agency/Project Title	Assistance Listing Number	Contract Number	Expenditures	Pass Through Expenditures
Justice Assistance Grant PY 23	16.738	15PBJA-23-GG-03844-JAGX	484,821	268,262
Justice Assistance Grant PY 24	16.738	15PBJA-24-GG-05349-JAGX	198,562	—
Subtotal for Edward Byrne Memorial Justice Assistance Grant Program			<u>786,576</u>	<u>366,243</u>
Passed through the Office of the Governor, Criminal Justice Division				
Justice Assistance Grant PY 25	16.738	4964901	159,661	—
Subtotal for Edward Byrne Memorial Justice Assistance Grant Program			<u>159,661</u>	<u>—</u>
Subtotal for Edward Byrne Memorial Justice Assistance Grant Program				
			<u>946,237</u>	<u>366,243</u>
Direct Awards				
DNA Capacity Enhancement & Backlog Reduction Program PY 23-25	16.741	15PBJA-23-GG-01370-DNAX	261,955	—
Subtotal for DNA Backlog Reduction Program			<u>261,955</u>	<u>—</u>
Direct Awards				
Federal Asset Forfeiture Program	16.922	N/A	651,819	—
Subtotal for Equitable Sharing Program			<u>651,819</u>	<u>—</u>
Total Department of Justice			<u>3,228,991</u>	<u>434,244</u>
DEPARTMENT OF TRANSPORTATION				
Direct Awards				
AFW Cargo Entitlement 2022	20.106	3-48-0296-074-2022	632,423	—
Taxiway Papa Extension at Alliance Airport Phase III	20.106	3-48-0296-072-2021	23,638	—
Fort Worth Alliance Airport Noise Mitigation Phase I	20.106	3-48-0296-075-2023	773,043	—
Fort Worth Alliance Cargo Entitlement 2023	20.106	3-48-0296-076-2023	27,295	—
COVID-19 Airport Rescue Grant	20.106	3-48-0296-073-2022	424,759	—
Taxiway Papa Extension at Alliance Airport Phase III PY 24	20.106	3-48-0296-078-2024	1,210,411	—
Grant 80 AFW Aircraft Rescue & Firefighting Vehicle	20.106	3-48-0296-080-2025	1,353,760	—
AFW Joint Reseal & Pavement Repair Phase I Construction	20.106	3-48-0296-079-2025	623,491	—
Subtotal for Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs			<u>5,068,820</u>	<u>—</u>
Passed through Texas Department of Transportation				
Airport Master Plan at Fort Worth Spinks Airport	20.106	23MPSPINK	1,621	—
FWS Airport Northeast Side Hangar Taxilane	20.106	2302SPINK	(42,801)	—
FWM Airport Apron & Taxiway Reconstruction	20.106	2402MEACH	132,763	—
FWS 2402SPINK East Side Phase II	20.106	2402SPINK	142,380	—
FWS Hangar Drainage Improvement Design	20.106	2402FWSPK	36,151	—
FWS 2402SPNKS Hangar Development Access Road Design Phase II	20.106	2402SPNKS	69,635	—
FWM Reconstruct Taxiway G and Construct Apron B	20.106	2502MCHAM	1,386,143	—
Subtotal for Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs			<u>1,725,892</u>	<u>—</u>
Subtotal for Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs				
			<u>6,794,712</u>	<u>—</u>
Passed through Texas Department of Transportation				
Centreport Trail Phase I	20.205	0902-90-050	3,385,601	—
Centreport Trail Phase II	20.205	0902-00-235	405,775	—
Trinity Trails Clear Fork East Bank Extension	20.205	0902-48-869	5,193	—
Meandering Road/LT JG Barnett Road	20.205	0902-90-046/0902-90-172	1,228,022	—

(continued)

**CITY OF FORT WORTH, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED SEPTEMBER 30, 2025**

Grant Agency/Project Title	Assistance Listing Number	Contract Number	Expenditures	Pass Through Expenditures
Horne Street	20.205	0902-90-148	365,066	—
Safe Routes to School North District	20.205	0902-90-082	306	—
University Drive from Trail Drive to Rosedale Street	20.205	0902-90-169	235,376	—
Bomber Spur Trail: Calmont to Camp Bowie	20.205	0902-90-227, 0902-90-226	(35,545)	—
East 4th Street: IH-35 West to 1st Street	20.205	0902-90-195	87,813	—
East 4th Street: IH-35 West to 1st Street	20.205	0902-90-196	80,661	—
Butler Housing Program	20.205	0902-90-229	585,994	—
Subtotal for Highway Planning and Construction			<u>6,344,262</u>	—
Passed through Texas Department of Transportation				
Arcadia Trail South Extension	20.219	RT015010	26,253	—
Subtotal for Recreational Trails Program			<u>26,253</u>	—
Direct Awards				
FY2024 High Priority-Commercial Motor Vehicle (HP-CMV) Grant	20.237	FM-MHP-0887-24-01-00	261,275	—
Subtotal for FMCSA Cluster			<u>261,275</u>	—
Passed through Texas Department of Transportation				
TXDOT STEP Commercial Motor Vehicle PY 24	20.600	2024-FORTWORTH-S-CMV-00028	(573)	—
TXDOT STEP Commercial Motor Vehicle PY 25	20.600	2025-FORTWORTH-S-CMV-00019	47,534	—
TXDOT STEP Comprehensive PY 25	20.600	2025-FORTWORTH-S-1YG-00040	272,904	—
TXDOT STEP Operation Slowdown PY 25	20.600	2025-FORTWORTH-OPSLOW-00014	12,804	—
Subtotal for Highway Safety Cluster			<u>332,669</u>	—
Passed through National Highway Traffic Safety Administration				
Fort Worth Citywide Safety Action Plan	20.939	693JJ32440017	394,829	—
Subtotal for Safe Streets and Roads for All			<u>394,829</u>	—
Direct Awards				
SMART Grant Program 2023	20.941	69A3552441035	1,510,826	—
Subtotal Strengthening Mobility and Revolutionizing Transportation (SMART) Grants Program			<u>1,510,826</u>	—
Total Department of Transportation			<u>15,664,826</u>	—
DEPARTMENT OF THE TREASURY				
Direct Awards				
Treasury Asset Forfeiture Program	21.016	N/A	264,854	—
Subtotal for Equitable Sharing Program			<u>264,854</u>	—
Passed through Tarrant County				
COVID-19 Emergency Rental Assistance Program	21.023	142635	4,000,000	—
Subtotal for Emergency Rental Assistance Program			<u>4,000,000</u>	—
Direct Awards				
COVID-19 American Rescue Plan Act	21.027	N/A	47,350,703	1,746,040
Subtotal for Coronavirus State and Local Fiscal Recovery Funds			<u>47,350,703</u>	<u>1,746,040</u>

(continued)

**CITY OF FORT WORTH, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED SEPTEMBER 30, 2025**

Grant Agency/Project Title	Assistance Listing Number	Contract Number	Expenditures	Pass Through Expenditures
Passed through Tarrant County				
Northwest Tower	21.027	58262	1,499,700	—
Subtotal for Coronavirus State and Local Fiscal Recovery Funds			<u>1,499,700</u>	—
Subtotal for Coronavirus State and Local Fiscal Recovery Funds			<u>48,850,403</u>	<u>1,746,040</u>
Total Department of the Treasury			<u>53,115,257</u>	<u>1,746,040</u>
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				
Direct Awards				
Fair Employment Practices Agency PY 22	30.001	45310022C0045	49,903	—
Fair Employment Practices Agency PY 23	30.001	45310022C0045P00001	45,518	—
Fair Employment Practices Agency PY 24	30.001	45310022C0045P00002	34,792	—
Subtotal for Employment Discrimination Title VII of the Civil Rights Act of 1964			<u>130,213</u>	—
Total Equal Employment Opportunity Commission			<u>130,213</u>	—
INSTITUTE OF MUSEUM AND LIBRARY SERVICES				
Direct Awards				
Texas Treasures Grant Program 2025	45.310	62052	39,189	—
TexShare Card Reimbursement Program 2023	45.310	903844	5,219	—
Subtotal for Grants to States			<u>44,408</u>	—
Total Institute of Museum and Library Services			<u>44,408</u>	—
ENVIRONMENTAL PROTECTION AGENCY				
Passed through Texas Commission on Environmental Quality				
PM 2.5 Local Air Pollution Monitoring PY 22-26	66.034	582-23-40031	61,686	—
Subtotal for Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act			<u>61,686</u>	—
Passed through Texas Commission on Environmental Quality				
Texas Commission on Environmental Quality Air Monitoring PY 21-25	66.605	582-22-30132	55,816	—
Texas Commission on Environmental Quality Air Monitoring PY 25-27	66.605	582-26-00132	7,539	—
Subtotal for Performance Partnership Grants			<u>63,355</u>	—
Direct Awards				
Brownfields Cleanup Revolving Loan	66.818	BL-98690701	1,340,470	—
Brownfield Cleanup Cooperative Agreement PY 23-27	66.818	4B-02F40201-0	4,413	—
FY24 Brownfield Assessment Grant Program PY 24-28	66.818	BF-02F62101-0	83,320	—
Subtotal for Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements			<u>1,428,203</u>	—
Total Environmental Protection Agency			<u>1,553,244</u>	—
DEPARTMENT OF ENERGY				
Direct Awards				
Energy Efficiency and Conservation Block Grant Program	81.128	DE-SE0000696	40,000	—
Subtotal for Energy Efficiency and Conservation Block Grant Programs (EECBG)			<u>40,000</u>	—

(continued)

**CITY OF FORT WORTH, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED SEPTEMBER 30, 2025**

Grant Agency/Project Title	Assistance Listing Number	Contract Number	Expenditures	Pass Through Expenditures
Passed through the Texas Department of Housing and Community Affairs				
Weatherization Assistance Program PY 23-24	81.042	56230004072	(2,340)	—
Weatherization Assistance Program PY 24-25	81.042	56240004261	399,737	—
Bipartisan Infrastructure Law Weatherization Assistance Program 2023	81.042	55220004050	561,807	—
Subtotal for Weatherization Assistance for Low-Income Persons			959,204	—
Total Department of Energy			999,204	—
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Texas Department of Housing and Community Affairs				
Comprehensive Energy Assistance ES Program PY 23	93.568	58930003975	20,535	—
Comprehensive Energy Assistance Program PY 19	93.568	58190002975	4,995	—
Comprehensive Energy Assistance Program PY 24	93.568	58240004012	831,556	—
Comprehensive Energy Assistance Program 2 PY 24	93.568	58940004160	73,660	—
Comprehensive Energy Assistance Program PY 25	93.568	58250004374	4,931,084	—
Low-Income Household Water Assistance Program PY 21	93.568	34210003670	49,053	—
Low-Income Home Energy Assistance Program PY 23	93.568	81230003873	1,031	—
Low-Income Home Energy Assistance Program PY 24	93.568	81240004098	275,317	—
Low-Income Home Energy Assistance Program PY 25	93.568	81250004443	289,932	—
Subtotal for Low-Income Home Energy Assistance Program			6,477,163	—
Passed through Texas Department of Housing and Community Affairs				
Community Services Block Grant PY 24	93.569	61240004121	432,345	—
Community Services Block Grant PY 25	93.569	61250004336	982,770	—
2024 Community Services Block Grant - Discretionary Fund 1	93.569	61240004249	100,000	—
2024 Community Services Block Grant - Discretionary Fund 3	93.569	61240004312	1,428	—
Subtotal for Community Services Block Grant			1,516,543	—
Total Department of Health and Human Services			7,993,706	—
DEPARTMENT OF HOMELAND SECURITY				
Direct Awards				
Disaster Recovery Grant 4223 Phase I	97.036	PA-06-TX-4223	155,339	—
FEMA-2021 Winter Storm	97.036	184306	(18,169)	—
Subtotal for Direct Disaster Grants-Public Assistance (Presidentially Declared Disasters)			137,170	—
Direct Awards				
Fire Prevention & Safety 2021	97.044	EMW-2021-FP-00930	146,519	—
Subtotal for Assistance to Firefighters Grant			146,519	—
Passed through Texas Office of the Governor, Homeland Security Grants Division				
HSGP 2024 UASI Arson Bomb Squad	97.067	4898702	104,990	—
HSGP 2024 UASI Community Preparedness and Resilience	97.067	4570303	303,829	—
HSGP 2024 UASI Enhance Intelligence and Information Sharing	97.067	4128304	24,239	—
HSGP 2024 UASI JEOC Sustainment	97.067	2981410	81,398	—
HSGP 2024 UASI M&A	97.067	2982010	118,956	—
HSGP 2024 UASI Planning	97.067	2981810	419,094	—
HSGP 2024 UASI Special Response Teams	97.067	4128704	356,315	—
HSGP 2022 UASI Enhancing Protection of Soft Targets	97.067	4128103 / 4128303 / 4570401 / 4570501	40,779	—
HSGP 2022 UASI JEOC Sustainment	97.067	2981408 / 2981808 / 4570301	(509)	—

(continued)

**CITY OF FORT WORTH, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED SEPTEMBER 30, 2025**

Grant Agency/Project Title	Assistance Listing Number	Contract Number	Expenditures	Pass Through Expenditures
HSGP 2022 UASI Special Response Teams	97.067	4128703	102,279	—
HSGP 2023 UASI SHSP EOD Training	97.067	4838101	52,500	—
HSGP 2023 UASI Arson Bomb Squad	97.067	4898701	393,076	—
HSGP 2023 UASI Community Preparedness and Resilience	97.067	4570302	5,390	—
HSGP 2023 UASI Cybersecurity Consultants	97.067	4900801	109,293	—
HSGP 2023 UASI Election Security	97.067	4901301	13,500	—
HSGP 2023 UASI INTEX Intel Dark Web Analyst	97.067	4899501	44,302	—
HSGP 2023 UASI INTEX SMART Team	97.067	4899801	18,177	—
HSGP 2023 UASI JEOC Sustainment	97.067	2981409	13,956	—
HSGP 2023 UASI M&A	97.067	2982009	59,699	—
HSGP 2023 UASI Physical Security Cyber/IT	97.067	4900501	11,764	—
HSGP 2023 UASI Planning	97.067	2981809	315,832	—
HSGP 2023 UASI Rescue Task Force	97.067	4897401	72,091	—
HSGP 2023 UASI Special Events Emergency Response	97.067	4898201	18,500	—
HSGP 2023 UASI Special Response Teams	97.067	4897201	238,789	—
HSGP 2024 UASI Cybersecurity Consultants	97.067	4900802	23,400	—
HSGP 2023 UASI Marshal's Fencing Gate	97.067	4897601	68	—
Subtotal for Homeland Security Grant Program			<u>2,941,707</u>	<u>—</u>
Passed through Texas Commission on Environmental Quality				
BioWatch Whole Air Monitoring PY 21-25	97.091	582-21-22371	241,328	—
Subtotal for Homeland Security BioWatch Program			<u>241,328</u>	<u>—</u>
Passed through City of Houston				
Securing the Cities Program 2023	97.106	58342	1,115	—
Subtotal for Securing the Cities Program			<u>1,115</u>	<u>—</u>
Total Department of Homeland Security			<u>3,467,839</u>	<u>—</u>
TOTAL FEDERAL DIRECT AND PASS THROUGH AWARDS			<u>\$ 111,123,643</u>	<u>\$ 6,684,162</u>

(concluded)

**CITY OF FORT WORTH, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR YEAR ENDED SEPTEMBER 30, 2025**

Grant Agency/Project Title	Contract Number	Expenditures	Pass Through Expenditures
TEXAS DEPARTMENT OF TRANSPORTATION			
Direct Awards			
Airport Development Grant Spinks 2024	24AWSPINK	\$ 140,221	\$ —
Subtotal for Airport Development Grant		<u>140,221</u>	<u>—</u>
Direct Awards			
Airport Routine Maintenance Program Alliance 2025	M2502ALNC	98,515	—
Airport Routine Maintenance Program Meacham 2025	M2502MECH	100,000	—
Airport Routine Maintenance Program Spinks 2025	M2502SPNK	100,000	—
Subtotal for Routine Airport Maintenance Program		<u>298,515</u>	<u>—</u>
Total Texas Department of Transportation		<u>438,736</u>	<u>—</u>
TEXAS COMMISSION ON ENVIRONMENTAL QUALITY			
Direct Awards			
Air Pollution Compliance Monitoring	582-23-40126	300,759	—
Subtotal for Air Pollution Compliance Monitoring		<u>300,759</u>	<u>—</u>
Passed through North Central Texas Council of Governments			
FY24-25 Regional Tire Collection Events	CSC 62037-A1	3,355	—
Subtotal for Regional Tire Collection Events		<u>3,355</u>	<u>—</u>
Total Texas Commission On Environmental Quality		<u>304,114</u>	<u>—</u>
TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS			
Direct Awards			
Homeless Housing and Services Program PY 24	63246010006	95,502	95,502
Homeless Housing and Services Program General PY 25	63256010006	398,244	398,244
Homeless Housing and Services Program Youth PY 24	18246010006	54,194	54,194
Homeless Housing and Services Program Youth PY 25	18256010006	152,196	152,196
Homeless Housing and Services Program Youth Set-Aside PY 24	18246010016	31,487	31,487
Homeless Housing and Services Program Youth PY 26	18266010006	7,007	7,007
Total Texas Department of Housing and Community Affairs		<u>738,630</u>	<u>738,630</u>
TEXAS VETERANS COMMISSION			
Direct Awards			
General Assistance Program PY 24-25	FVA24-F-099	211,261	—
General Assistance Program PY 25-26	GEN25-F-036	39,055	—
Housing for Texas Heroes Program PY 25-26	HTX25-H-016	4,373	—
Total Texas Veterans Commission		<u>254,689</u>	<u>—</u>
TEXAS PARKS AND WILDLIFE			
Direct Awards			
Oak Grove Park Improvements	55-25001	150,000	—
Total Texas Parks and Wildlife		<u>150,000</u>	<u>—</u>

(continued)

**CITY OF FORT WORTH, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR YEAR ENDED SEPTEMBER 30, 2025**

Grant Agency/Project Title	Contract Number	Expenditures	Pass Through Expenditures
TEXAS DEPARTMENT OF MOTOR VEHICLES			
Passed through Tarrant County			
Tarrant Regional Auto Crimes Task Force	CSC 62557	127,893	—
Total Texas Department of Motor Vehicles		127,893	—
TEXAS STATE LIBRARY AND ARCHIVES COMMISSION			
Direct Awards			
ILL Lending Reimbursement Program 2025	904244	10,446	—
Total Texas State Library and Archives Commission		10,446	—
TOTAL STATE AWARDS		\$ 2,024,508	\$ 738,630
			(concluded)



CITY OF FORT WORTH, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR YEAR ENDED SEPTEMBER 30, 2025

1. GENERAL

The accompanying Schedule of Expenditures of Federal and State Awards (the “Schedule”) presents the activity of all applicable federal and state awards of the City of Fort Worth, Texas (the “City”) for the year ended September 30, 2025.

For the purposes of the Schedule, federal and state awards include all grants, contracts and similar agreements entered into directly between the City and agencies and departments of the federal and State of Texas governments and all subawards to the City pursuant to federal and state grants, contracts and similar agreements. Major programs are identified by the independent auditor in accordance with the provisions of 2 CFR 200 and the Texas Grant Management Standards (“TxGMS”).

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOR FEDERAL AND STATE AWARDS

Expenditures for direct costs and employee benefits are recognized as incurred using the modified accrual basis of accounting (accrual basis for proprietary funds) to the extent grants are approved and applicable government cost principles specified by each grant, contract, and agreement. Such expenditures are recognized following the cost principles contained in 2 CFR 200, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available. Effective October 1, 2024, the de minimis indirect cost rate under 2 CFR 200 increased to 15% for entities that have never had an approved indirect cost rate. The City recovers indirect cost based on the rate established in the City’s indirect cost plan or the rate expressly allowed by each award. Indirect cost recovery can be waived with City Council approval.

Additionally, amounts reported as expenditures in the Schedule may not agree with the amounts in the related financial reports filed with the grantor agencies because of accruals that would not be included until the next report filed with the agency.

3. COMMITMENTS AND CONTINGENCIES

The City participates in several federal and 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, 2025 may be impaired. In the opinion of management, there are no significant contingent liabilities relating to compliance with rules and regulations governing the grants.

CITY OF FORT WORTH, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR YEAR ENDED SEPTEMBER 30, 2025

4. OUTSTANDING LOAN BALANCES

The City has outstanding non-federal loans payable under the Clean Water State Revolving Loan Fund from the Texas Water Development Board (TWDB), as a pass-through agency for the Environmental Protection Agency (Assistance Listing Number 66.458). As of September 30, 2025 the outstanding loan balances were:

TWDB Series 2015	\$ 18,555,000
TWDB Series 2015- Due within One Year	<u>1,920,000</u>
TWDB Series 2015 Total	<u><u>20,475,000</u></u>
TWDB Series 2017	11,760,000
TWDB Series 2017- Due within One Year	<u>480,000</u>
TWDB Series 2017 Total	<u><u>12,240,000</u></u>
TWDB Series 2020	44,035,000
TWDB Series 2020- Due within One Year	<u>3,115,000</u>
TWDB Series 2020 Total	<u><u>\$ 47,150,000</u></u>

The City has an outstanding non-federal loan payable under the Drinking Water State Revolving Loan Fund from the Texas Water Development Board (TWDB), as a pass-through agency for the Environmental Protection Agency (Assistance Listing Number 66.468). As of September 30, 2025, the outstanding loan balance was:

TWDB Series 2009 ARRA	\$ 3,140,000
TWDB Series 2009 ARRA- Due within One Year	<u>815,000</u>
TWDB Series 2009 ARRA Total	<u><u>\$ 3,955,000</u></u>

No additional expenditures under these programs were incurred for this reporting period. Loans under these programs have no continuing compliance requirements other than continued loan payments, therefore, the outstanding loan balances of such loans have not been included in the Schedule and major program determination.

5. NONCASH AWARDS

Certain federal financial awards programs involve other-than-cash awards. Such items were immaterial for the year ended September 30, 2025.

Schedule of Findings and Questioned Costs



Section I – Summary of Auditor’s Results

Financial Statements

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

- Unmodified Qualified Adverse Disclaimer

2. Internal control over financial reporting:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified? Yes None Reported

3. Noncompliance material to the financial statements noted?

- Yes No

Federal and State Awards

4. Internal control over major federal and state programs:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified? Yes None Reported

5. Type of auditor’s report issued on compliance for major federal and state programs:

- Unmodified Qualified Adverse Disclaimer

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

- Yes No

7. Identification of major federal and state programs:

Federal Awards

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.568	Low-Income Home Energy Assistance Program

**City of Fort Worth, Texas
 Schedule of Findings and Questioned Costs
 Year Ended September 30, 2025**

(Continued)

State Awards

<u>Contract Number(s)</u>	<u>Name of State Program or Cluster</u>
M2502MECH; M2502ALNC; M2502SPNK	Routine Airport Maintenance Program
63256010006; 63246010006; 18246010006; 18256010006; 18246010016; 18266010006	Homeless Housing and Services Program

- 8. Dollar threshold used to distinguish between Type A and Type B programs for Federal Awards: \$3,000,000.
- 9. Dollar threshold used to distinguish between Type A and Type B programs for State Awards: \$1,000,000.
- 10. Auditee qualified as a low-risk auditee for Federal? Yes No

Section II – Financial Statement Findings

Reference Number	Finding
	No matters are reportable.

Section III – Federal and State Award Findings and Questioned Costs

Reference Number	Finding
	No matters are reportable.



Corrective Action Plan



**CITY OF FORT WORTH, TEXAS
CORRECTIVE ACTION PLAN
FOR YEAR ENDED SEPTEMBER 30, 2025**

FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AND STATE AWARDS

No matters are reportable.



Summary Schedule of Prior Year Findings



City of Fort Worth, Texas
Summary Schedule of Prior Audit Findings
Year Ended September 30, 2025

Reference Number	Summary of Finding	Status
	No matters are reportable.	



List of Acronyms

ACFR	Annual Comprehensive Financial Report
AFW	Perot Field Fort Worth Alliance Airport
ARPA	American Rescue Plan Act
CAPER	Consolidated Annual Performance and Evaluation Report
CDBG	Community Development Block Grant
CEAP	Comprehensive Energy Assistance Program
CFR	Code of Federal Regulations
CFW or COFW	City of Fort Worth
CHDO	Community Housing Development Organizations
CJD	Criminal Justice Division
COVID 19	Coronavirus Disease 2019
COPS	Community Oriented Policing Services
CSBG	Community Services Block Grant
DEA	Drug Enforcement Administration
DHS	Department of Homeland Security
DNA	Deoxyribonucleic Acid
DOE	Department of Energy
DOI	Department of Interior
DOJ	Department of Justice
DOT	Department of Transportation
EECBG	Energy Efficiency and Conservation Block Grant
EOD	Explosive Ordnance Disposal
EPA	Environmental Protection Agency
ERAP	Emergency Rental Assistance Program
ERP	Enterprise Resource Planning
ESG	Emergency Solutions Grant

List of Acronyms

FAA	Federal Aviation Administration
FEMA	Federal Emergency Management Agency
FEPA	Fair Employment Reduction Program
FMCSA	Federal Motor Carrier Safety Administration
FMS	Financial Management Services
FHAP	Fair Housing Assistance Program
FWEDC	Fort Worth Economic Development Corporation
FWM	Fort Worth Meacham International Airport
FWS	Fort Worth Spinks Airport
FY	Fiscal Year
GASB	Governmental Accounting Standards Board
HHW	Hazardous Household Waste
HOME	Home Investment Partnership Program
HOPWA	Housing Opportunities for Persons With AIDS
HSGP	Homeland Security Grant Program
HUD	Housing and Urban Development
IDIS	Integrated Disbursement and Information System
INTEX	Intel Dark Web Analyst
JAG	Justice Assistance Grant
JEOC	Joint Engineer Operations Course
LEAD	LEAD Hazard Reduction Program
LIHEAP	Low Income Home Energy Assistance Program
M&A	Mergers and Acquisitions
NCTCOG	North Central Texas Council of Governments
OJJDP	Office of Juvenile Justice and Delinquency Prevention
OMB	Office of Management and Budget

List of Acronyms

PM	Particular Matter
PY	Program Year
RAMP	Routine Airport Maintenance Program
RAS	Risk Advisory Services
RFL	Revolving Loan Program
SCRAM	Sex Crime Apprehension and Monitoring
SMART	Strengthening Mobility and Revolutionizing Transportation
SRF	State Revolving Fund
STEP	Selective Traffic Enforcement Program
TCEQ	Texas Commission on Environmental Quality
TCSO	Tarrant County Sheriff's Office
TDA	Texas Department of Agriculture
TDHCA	Texas Department of Housing and Community Affairs
TPW	Transportation and Public Works
TPWD	Texas Parks and Wildlife Department
TxGMS	Texas Grants Management Standards
TxDOT	Texas Department of Transportation
UASI	Urban Areas Security Initiative
WAP	Weatherization Assistance Program
WRMC	Will Rogers Memorial Center



