

Travis County, Texas

**Reports on Federal and State Awards
for the Year Ended September 30, 2011**

Travis County, Texas
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**INDEPENDENT AUDITORS' 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***

To the Honorable County Judge and Commissioners of
Travis County, Texas

We have audited the statutory basis financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Travis County (the County) as of and for the year ended September 30, 2011, and have issued our report thereon dated February 24, 2012. We conducted our audit in accordance with 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. Other auditors audited the financial statements of the Travis County Healthcare District (Central Health), the discretely presented component unit of the County, as described in our report on the County's financial statements. This report does not include the results of other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

Management of Travis County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for our auditing procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, including the Public Funds Investment Act (Section 2256, Texas Government Code), regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The result of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the County Judge and Commissioners, management of the County, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specific parties.

Atchley & Associates, LLP

Austin, Texas

February 24, 2012



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT
ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Honorable County Judge and Commissioners of
Travis County, Texas

Compliance

We have audited the compliance of Travis County, Texas (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2011. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying *Schedule of Findings and Questioned Costs*. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the State of Texas *Uniform Grant Management Standards* (UGMS). Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County 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, 2011.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal and state programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's 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 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedules of Expenditures of Federal and State Awards

We have audited the statutory basis financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2011, and have issued our report thereon dated February 24, 2012. Our audit was performed for the purpose of forming an opinion on the statutory basis financial statements that collectively comprise the County's basic financial statements. The accompanying schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by OMB Circular A-133 and the State of Texas UGMS. The supplemental schedules on pages 16 to 24 are also presented for the purpose of additional analysis as required by the Texas Department of Housing and Community Affairs (TDHCA). These schedules are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other auditors audited the financial statements of the Travis County Healthcare District (Central Health), the discretely presented component unit of the County, as described in our report on the County's financial statements. This report does not include the results of other auditors' testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors.

This report is intended solely for the information and use of the County Judge and Commissioners, management of the County, and applicable federal and state grantors and is not intended to be and should not be used by anyone other than these specified parties.

Ateley & Associates, LLP

Austin, Texas
February 24, 2012

Travis County, Texas
Schedule of Findings and Questioned Costs
September 30, 2011

	<u>Description</u>
I. Summary of Auditors' Results	
Financial Statements	
a. Type of auditors' report issued:	Unqualified
Internal control over financial reporting:	
b. Material weakness(es) identified	None
c. Significant deficiency(ies) that are not considered to be material weaknesses?	None reported
d. Noncompliance material to the financial statements noted?	None
Federal and State Awards	
Internal control over major programs:	
e. Material weakness(es) identified	None
f. Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
g. Type of auditors' report issued on compliance for major programs?	Unqualified
h. Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?	No
i. Major programs were:	
<u>Federal</u>	
U.S. Department of Justice	
CFDA 16.590 - Family Violence Protection Team	
CFDA Cluster 16.738/16.803-16.804	
16.738 Justice Assistance Grant/ Veteran's Court	
16.803 - ARRA Byrne Memorial Justice Assistance Grant	
16.804 - ARRA Justice Assistance Grant	
U.S. Department of Transportation	
CFDA 20.205 - ARRA - Grant Overlays	
CFDA 20.205 - Frate Barker Road Improvements	
CFDA 20.205 - Gilleland Creek Trail Phase III	
U.S. Department of Energy	
CFDA 81.042 - ARRA - Weatherization Assistance Program (DOE/EXXON)	
CFDA 81.042 - Weatherization Assistance Program (DOE/EXXON)	
CFDA 81.128 - ARRA - Energy Efficiency Conservation Block Grant	
U.S. Election Assistance Commission	
CFDA 90.401 - HAVA - General HAVA Compliance Corporation For National and Community Service	
CFDA 94.006 - Americorps	
U.S. Department of Homeland Security	
CFDA 97.008 - Urban Area Security Initiative - Austin Area Fusion	

Travis County, Texas
Schedule of Findings and Questioned Costs
September 30, 2011

i. Major programs (continued) :

Federal - Continued

U.S. Department of Homeland Security

CFDA 97.008 - Urban Area Security Initiative - CBRN Strike
Team Coordinator

State

Texas Department of Motor Vehicles

Sheriff's Combined Auto Theft Task Force

Office of the Governor - Criminal Justice Division

Travis County Adult Probation DWI Court

Office of Court Administration - Task Force on Indigent Defense

State Task Force on Indigent Defense - Equalization Funds

j. Dollar threshold considered between Type A and Type B Programs:

Federal	\$798,490
State	\$300,000

k. Auditee qualified as low risk? Yes

II. Findings Relating to Financial Statements Required to be Reported in Accordance with *Generally Accepted Government Auditing Standards*:

None

III. Findings and Questioned Costs for Federal and State Awards:

None

TRAVIS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2011

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF ENERGY				
ARRA - Energy Efficiency Conservation Block Grant	81.128	DE-EE0000895	\$ 2,033,438	\$ -
Passed Through Texas Department of Housing and Community Affairs (TDHCA):				
Weatherization Assistance Program (DOE/EXXON)	81.042	56100000964	76,037	
ARRA - Weatherization Assistance Program (DOE/EXXON)	81.042	16090000680	3,004,555	
Total U. S. Department of Energy			5,114,030	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Parenting In Recovery	93.087	90CU0039/02	(118)	(118)
Parenting In Recovery	93.087	90CU0039/03	(11,062)	(11,062)
Parenting In Recovery	93.087	90CU0039/04	495,092	473,598
Travis County Adult Probation DWI Court	93.243	1H79TI023060-01	156,481	
Travis County Juvenile Treatment Drug Courts	93.243	1H79TI020920-01	162,150	
Passed Through City of Austin:				
ARRA - Communities Putting Prevention to Work	93.724	1 U58DP002587-01	69,971	
Passed Through Office of the Attorney General:				
Access & Visitation Grant	93.597	07-C0216	130	
Access & Visitation Grant	93.597	11-C0109	11,246	
Non-IV-D Child Support Reimbursement	93.563	01-02024	30,626	
Title IV-D Child Support Enforcement	93.563	N/A	595,881	
Title IV-D Child Support Enforcement	93.563	N/A	35,067	
Passed Through Supreme Court of Texas Permanent Judicial Commission for Children:				
Office of Child Representation	93.586	201-11-0014	49,417	
Office of Parental Representation	93.586	201-11-0015	48,154	
Passed Through Texas Department of Family and Protective Services:				
Title IV-E Foster Care Maintenance	93.658	23361156	13,296	
Title IV-E Foster Care Maintenance	93.658	23361156	6,950	
Title IV-E Foster Care Maintenance	93.658	23361156	(644)	
Title IV-E Foster Care Maintenance	93.658	23380186	4,784	
Title IV-E Legal	93.658	23380187	159,246	
Title IV-E Legal	93.658	23380187	123,883	

(continued)

TRAVIS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2011

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
Passed Through Texas Department of State Health Services, then University of North Texas: Seniors and Volunteers for Childhood Immunization	93.268	GF4072-02	\$ 8,845	\$ -
Passed Through Texas Department of Housing and Community Affairs (TDHCA): Comprehensive Energy Assistance Program (CEAP)	93.568	5810000827	1,204,976	
Comprehensive Energy Assistance Program (CEAP)	93.568	58110001100	3,219,442	
Enhanced Weatherization Assistance Program (LIHEAP)	93.568	81100000922	375,158	
Enhanced Weatherization Assistance Program (LIHEAP)	93.568	81110001178	144,647	
Passed Through Texas Department of Family and Protective Services, then Texas Juvenile Probation Commission: Enhanced Administrative Claims	93.658	TJPC-2005-227	5,179	
Enhanced Administrative Claims	93.658	TJPC-2006-227	15,520	
Enhanced Administrative Claims	93.658	TJPC-2007-227	166,304	
Title IV-E - Foster Care	93.658	TJPC-2009-227	23,232	
Title IV-E - Foster Care	93.658	TJPC-2010-227	368,665	
Title IV-E - Foster Care	93.658	TJPC-2011-227	193,115	
Total U.S. Department of Health and Human Services			<u>7,675,633</u>	<u>462,418</u>
U.S. DEPARTMENT OF JUSTICE				
COPS Technology Grant	16.710	2008CKWX0350	347,236	
COPS Technology Grant	16.710	2009CKWX0218	198,992	
Safe Havens: Supervised Visitation and Exchange Program	16.527	2008-CW-AX-K020	65,952	
State Criminal Alien Assistance Program (SCAAP)	16.606	2010-H3365-TX-AP	915,571	
Federal Forfeited Property	16.UKN	N/A	761	
Travis County Juvenile Treatment Drug Courts	16.585	2010-DC-BX-0126	38,175	
Passed Through City of Austin: Family Violence Protection Team	16.590	2010-WE-AX-0030	297,369	
Justice Assistance Grant	16.738	2007-DJ-BX-0395	73,529	
Justice Assistance Grant	16.738	2009-DJ-BX-1296	50,000	
ARRA - Justice Assistance Grant Program	16.804	2009-SB-B9-0986	97,772	
Service for Trafficking Victims	16.320	2005-VT-BX-0017	3,642	
Service for Trafficking Victims	16.320	NI10000018	5,130	

(continued)

TRAVIS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2011

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
Passed Through Office of the Governor Criminal Justice Division:				
ARRA - Byrne Memorial Justice Assistance Grant	16.803	SU-09-A10-22532-01	\$ 342,359	\$ 65,275
ARRA - Travis County Expedited Victim Restoration	16.588	EF-09-V30-22915-01	68,865	
Family Violence Accelerated Prosecution Program	16.588	WF-10-V30-21044-02	69,685	
Family Violence Accelerated Prosecution Program	16.588	WF-11-V30-21044-03	5,717	
Drug Court and In Home Family Services Expansion	16.523	JB-09-J20-17318-07	154,010	
JJDP Front End Therapeutic Services Program	16.540	JA-10-J20-21507-02	24,005	
Juvenile Accountability Incentive Block Grant	16.523	JB-09-J20-13391-12	94,122	
Juvenile Accountability Incentive Block Grant	16.523	JB-10-J20-13391-13	4,419	
Leadership Academy	16.593	RT-10-A10-18122-06	141,461	
Child Abuse Victim Services	16.575	VA-10-V30-23166-01	26,673	
Child Abuse Victim Services	16.575	VA-11-V30-23166-02	2,065	
Travis County Eagle Resource Project	16.540	JA-10-J20-23135-01	49,453	
Veteran's Court	16.738	DJ-09-A10-23397-02	122,940	
Veteran's Court	16.738	DJ-10-A10-23397-03	12,453	
Passed Through Texas Juvenile Probation Commission:				
State Aid Agreement	16.540	TJPC-2011-227	16,647	
State Aid Agreement	16.523	TJPC-2011-227	45,903	
Total U.S. Department of Justice			<u>3,274,906</u>	<u>65,275</u>
U.S. DEPARTMENT OF TRANSPORTATION				
Passed Through National Sheriff's Association:				
Youth Alcohol Project	20.600	DTNH22-94-G05114-TX01	1,131	
Passed Through Texas Department of Transportation:				
ARRA - Grant Overlays	20.205	0914-00-304	83,997	
Frate Barker Road Improvements	20.205	0914-04-242	69,953	
Gilleland Creek Trail Phase III	20.205	0914-04-200	(4,643)	
Underage Drinking Prevention	20.600	589EGF5024	178,477	
Underage Drinking Prevention	20.600	589EGF5024	(22)	
Total U.S. Department of Transportation			<u>328,893</u>	<u>-</u>
				(continued)

TRAVIS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2011

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through Emergency Food and Shelter National Board:				
Emergency Food and Shelter National Program	97.024	27-7824-00	\$ (1,471)	\$ -
Emergency Food and Shelter National Program	97.024	29-7824-00	2,207	
Passed Through Governor's Division of Emergency Management (GDEM):				
State Homeland Security Grant Program-STAR Flight Equipment Grant	97.073	09-SR 48453-01	4,245	
State Homeland Security Grant Program-Hazardous Material Maintenance Grant	97.073	10-SR 48453-01	9,938	
Urban Area Security Initiative (UASI)	97.008	08-SR 48453-01	72,921	
Urban Area Security Initiative (UASI) - LETPA	97.008	10-SR 48453-01	474,422	
Urban Area Security Initiative-CBRN Strike Team Coordinator	97.008	10-GA 48453-03	34,409	
Passed Through Texas Department of Public Safety:				
Emergency Management Assistance (SLA-50)	97.042	10TX-EMPG-1403	16,800	
Emergency Management Assistance (SLA-50)	97.042	11TX-EMPG-1403	50,400	
FY08 Hazard Mitigation Administrative Funds	97.039	DR-1697-007	8,393	
Passed Through Texas Water Development Board:				
Flood Mitigation Assistance Planning	97.029	904831035	4,445	
Total U. S. Department of Homeland Security			676,709	-
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Retired Senior Volunteer Program	94.002	11SRWTX002	5,415	
Passed Through OneStar Foundation:				
AmeriCorps	94.006	06AFHTX0010051	225,612	
AmeriCorps	94.006	06AFHTX0010051	45,990	
Passed Through Texas Department on Aging and Disability Services (DADS):				
Retired Senior Volunteer Program	94.002	09RZWTX010	23,799	
Total Corporation for National and Community Service			300,816	-

(continued)

TRAVIS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2011

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
ARRA - Community Development Block Grant	14.253	B-09-UY-48-0503	\$ 17,707	\$ -
Community Development Block Grant	14.218	B-06-UC-48-0503	249,999	249,999
Community Development Block Grant	14.218	B-07-UC-48-0503	294,976	284,866
Community Development Block Grant	14.218	B-08-UC-48-0503	509,840	505,067
Community Development Block Grant	14.218	B-09-UC-48-0503	107	
Community Development Block Grant	14.218	B-10-UC-48-0503	546,251	
Passed Through Texas Department of Housing and Community Affairs (THDCA) to the Travis County Housing Finance Corporation (a blended component unit of Travis County):				
Neighborhood Stabilization Grant (NSP)	14.228	77090000157	4,228	
Tenant Based Rental Assistance Grant (TBRA)	14.239	1001101	134,065	
Tenant Based Rental Assistance Reservation Program	14.239	1001327	19,753	
Total U.S. Department of Housing and Urban Development			<u>1,776,926</u>	<u>1,039,932</u>
U.S. DEPARTMENT OF THE INTERIOR				
Passed Through Texas Parks and Wildlife Department:				
Balcones Canyonland Preserve	15.615	80573	5,347,791	
Balcones Canyonland Preserve Land Acquisition	15.615	402117	1,229,153	
Total U. S. Department of the Interior			<u>6,576,944</u>	<u>-</u>
U.S. ELECTION ASSISTANCE COMMISSION				
Passed Through Texas Secretary of State:				
HAVA-General HAVA Compliance	90.401	78702	626,673	
Total U.S. Elections Assistance Commission			<u>626,673</u>	<u>-</u>
U.S. DEPARTMENT OF AGRICULTURE				
Passed Through Texas Department of Agriculture:				
School Lunch Program	10.555	01282	139,326	
School Lunch Program	10.555	01282	28,691	
School Breakfast Program	10.553	01282	69,802	
School Breakfast Program	10.553	01282	14,890	
Commodities Program	10.550	75-227022A	8,257	
Commodities Program	10.550	75-227022A	3,171	
Total U. S. Department of Agriculture			<u>264,137</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 26,615,667</u>	<u>\$ 1,567,625</u>
				(concluded)

TRAVIS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF STATE AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2011

State Grantor/ Pass-Through Grantor/ Program Title	Contract Number	Expenditures	Amount Provided to Subrecipients
OFFICE OF THE GOVERNOR - CRIMINAL JUSTICE DIVISION			
Drug Diversion Court	DC-11-A10-16043-10	\$ 148,518	\$ -
Drug Diversion Court	DC-12-A10-16043-11	4,748	
State Forfeited Property	N/A	127,975	
Family Drug Treatment Court	DC-11-A10-19747-04	112,357	
Family Drug Treatment Court	DC-12-A10-19747-05	5,139	
Travis County Adult Probation DWI Court	DC-12-A10-20672-04	9,550	
Travis County Adult Probation DWI Court	SF-11-A10-20672-03	184,866	
		<hr/>	
Total Office of the Governor - Criminal Justice Division		593,153	-
		<hr/>	
TEXAS DEPARTMENT OF MOTOR VEHICLES			
Sheriff's Combined Auto Theft Task Force	SA-T01-10069-12	21,997	
Sheriff's Combined Auto Theft Task Force	SA-T01-10069-10	(2,950)	
Sheriff's Combined Auto Theft Task Force	SA-T01-10069-11	572,143	293,587
		<hr/>	
Total Texas Department of Motor Vehicles		591,190	293,587
		<hr/>	
TEXAS VETERANS' COMMISSION			
Veterans' Court	FVA-11-0022	14,573	
		<hr/>	
Total Veterans' Commission		14,573	-
		<hr/>	
TEXAS DEPARTMENT OF STATE HEALTH SERVICES			
Passed Through Austin Travis County Integral Care:			
Children's Mental Health	N/A	68,543	
Children's Mental Health	N/A	6,150	
Passed Through Capital Area Trauma Regional Advisory Council (CATRAC):			
Capital Area Trauma Regional Advisory Council (CATRAC)	2010-034908	6,037	
		<hr/>	
Total Texas Department of State Health Services		80,730	-
		<hr/>	
OFFICE OF ATTORNEY GENERAL			
Statewide Automated Victim Notification Service	1225259	2,194	
Victim Coordinator Liason Grant	1014554	33,877	
Victim Coordinator Liason Grant	1227081	3,500	
Other Victim Assistance Grant	1016955	41,078	
Other Victim Assistance Grant	1229715	3,992	
		<hr/>	
Total Office of Attorney General		84,641	-
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(continued)

See accompanying notes to the schedule.

TRAVIS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF STATE AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2011

State Grantor/ Pass-Through Grantor/ Program Title	Contract Number	Expenditures	Amount Provided to Subrecipients
TEXAS COMMISSION ON ENVIRONMENTAL QUALITY			
Low Income Repair, Retrofit & Replacement (LIRAP)-Local Initiative Project	582-9-980416-03	\$ 963,332	\$ -
Low Income Repair, Retrofit & Replacement (LIRAP)	582-8-89964	459,059	
TC Environmental Crime Prosecutors	582-10-93249	186,659	
TC Environmental Crime Prosecutors	582-10-93249	15,203	
Passed Through Capital Area Council of Governments:			
FY 10 Solid Waste Grant	10-12-G17	12,095	
FY 11 Solid Waste Grant	11-12-G13	29,375	
FY 11 Scrap Tire Recycling	N/A	2,360	
Total Texas Commission on Environmental Quality		<u>1,668,083</u>	<u>-</u>
OFFICE OF COURT ADMINISTRATION - TASK FORCE ON ON INDIGENT DEFENSE			
Indigent Defense Discretionary Grant Program	212-70-D08	(17,473)	
Indigent Defense Discretionary Grant Program	212-71-D08	73,506	
State Task Force on Indigent Defense	212-11-227	446,456	
State Task Force on Indigent Defense-Equalization Funds	212-11-227	520,406	
Total Office of Court Administration - Task Force on Indigent Defense		<u>1,022,895</u>	<u>-</u>
TEXAS DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES			
DFPS Community & Family Reintegration Project	23457761-10-1	11,333	
DFPS Community & Family Reintegration Project	23457761-11-1	37,569	
Total Texas Department of Family and Protective Services		<u>48,902</u>	<u>-</u>
TEXAS PARKS AND WILDLIFE DEPARTMENT			
Travis County Onion Creek Greenway	55-000005	32,187	
Reimers Urban Outdoor Recreation	55-000002	617,066	
Total Texas Parks and Wildlife		<u>649,253</u>	<u>-</u>
TEXAS DEPARTMENT OF TRANSPORTATION			
Howard Lane @ SH 130	CJS: 0914-04-255	62,738	-
Total Texas Department of Transportation		<u>62,738</u>	<u>-</u>
TOTAL EXPENDITURES OF STATE AWARDS		<u>\$ 4,816,158</u>	<u>\$ 293,587</u> (concluded)

See accompanying notes to the schedule.

TRAVIS COUNTY, TEXAS

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FISCAL YEAR ENDED SEPTEMBER 30, 2011

1. BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards and the Schedule of Expenditures of State Awards are prepared using the modified accrual basis of accounting. Under this basis, expenditures are recorded when incurred, if measurable.

2. NONCASH AWARDS

Certain federal award programs do not involve cash awards to Travis County.

U.S. Department of Agriculture:

Commodities Fiscal Year 2010-2011 Contract 75-227022A CFDA # 10.550	\$ 8,257
Commodities Fiscal Year 2011-2012 Contract 75-227022A CFDA # 10.550	<u>3,171</u>

Total value of noncash awards	<u><u>\$ 11,428</u></u>
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3. SUBRECIPIENTS

During the year ended September 30, 2011 there was \$1,567,625 awarded under federal grants and \$293,587 awarded under state grants passed through to subrecipients.

**4. VERIFICATION OF EXPENDITURES BY BUDGET CATEGORY--
TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS CONTRACTS**

The accompanying Supplemental Grant Revenue and Expense Schedules are in response to the Texas Department of Housing and Community Affairs contractual requirements stating under Section 16.A.4 that the audit report must include verification of all expenditures by budget category, in accordance with the final Funding Report submitted to close our the contract year.

TRAVIS COUNTY, TEXAS

SCHEDULE OF PRIOR AUDIT FINDINGS FISCAL YEAR ENDED SEPTEMBER 30, 2011

None

SUPPLEMENTAL SCHEDULES

TRAVIS COUNTY, TEXAS

SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE COMPREHENSIVE ENERGY ASSISTANCE PROGRAM (CEAP) 2010 FISCAL YEAR ENDED SEPTEMBER 30, 2011

Federal Grantor: U. S. Department of Health and Human Services
 Pass Through Grantor: Texas Department of Housing and Community Affairs
 CFDA Number: 93.568
 Contract Number: 58100000827
 Contract Period: 01/01/2010 - 12/31/2010

	Budget	Federal		Total
		Current Year	Prior Year	
Revenues:				
Federal	\$ 4,718,617	\$ 1,204,976	\$ 2,436,151	\$ 3,641,127
Total revenues	<u>4,718,617</u>	<u>1,204,976</u>	<u>2,436,151</u>	<u>3,641,127</u>
Expenditures:				
Administration	183,979	80,024	74,569	154,593
Assurance 16	9,435	4,073	3,039	7,112
Travel	1,200	-	1,200	1,200
Energy Crisis	1,628,641	592,845	960,371	1,553,216
Co-payment	90,480	24,399	35,772	60,171
Elderly and Disabled	2,307,242	334,531	1,146,812	1,481,343
Heating/Cooling	452,400	164,166	206,976	371,142
Direct Service Support	<u>45,240</u>	<u>4,938</u>	<u>7,412</u>	<u>12,350</u>
Total expenditures	<u>4,718,617</u>	<u>1,204,976</u>	<u>2,436,151</u>	<u>3,641,127</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

TRAVIS COUNTY, TEXAS

SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE COMPREHENSIVE ENERGY ASSISTANCE PROGRAM (CEAP) 2011 FISCAL YEAR ENDED SEPTEMBER 30, 2011

Federal Grantor: U. S. Department of Health and Human Services
 Pass Through Grantor: Texas Department of Housing and Community Affairs
 CFDA Number: 93.568
 Contract Number: 58110001100
 Contract Period: 01/01/2011 - 12/31/2011

		<u>Federal</u>		
	Budget	Current Year	Prior Year	Total
Revenues:				
Federal	\$ 4,318,577	\$ 3,219,442	\$ -	\$ 3,219,442
Total revenues	<u>4,318,577</u>	<u>3,219,442</u>	<u>-</u>	<u>3,219,442</u>
Expenditures:				
Administration	302,990	199,010	-	199,010
Case Management	258,842	-	-	-
Travel	1,200	-	-	-
Energy Crisis	891,942	1,191,807	-	1,191,807
Co-payment	891,942	24,602	-	24,602
Elderly and Disabled	891,942	1,502,363	-	1,502,363
Heating/Cooling	891,942	292,663	-	292,663
Direct Service Support	<u>187,777</u>	<u>8,997</u>	<u>-</u>	<u>8,997</u>
Total expenditures	<u>4,318,577</u>	<u>3,219,442</u>	<u>-</u>	<u>3,219,442</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

TRAVIS COUNTY, TEXAS

SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE ENHANCED WEATHERIZATION ASSISTANCE PROGRAM (LIHEAP) 2010 FISCAL YEAR ENDED SEPTEMBER 30, 2011

Federal Grantor: U. S. Department of Health and Human Services
 Pass Through Grantor: Texas Department of Housing and Community Affairs
 CFDA Number: 93.568
 Contract Number: 81100000922
 Contract Period: 04/01/2010 - 03/31/2011

		<u>Federal</u>		
	Budget	Current Year	Prior Year	Total
Revenues:				
Federal	\$ 840,144	\$ 375,158	\$ 64,514	\$ 439,672
Total revenues	<u>840,144</u>	<u>375,158</u>	<u>64,514</u>	<u>439,672</u>
Expenditures:				
Administration	68,420	32,344	725	33,069
Materials/Support/Labor	615,779	315,110	62,099	377,209
Health and Safety	153,945	26,389	1,660	28,049
Training and Technical Assistance	<u>2,000</u>	<u>1,315</u>	<u>30</u>	<u>1,345</u>
Total expenditures	<u>840,144</u>	<u>375,158</u>	<u>64,514</u>	<u>439,672</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

TRAVIS COUNTY, TEXAS

SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE ENHANCED WEATHERIZATION ASSISTANCE PROGRAM (LIHEAP) 2011 FISCAL YEAR ENDED SEPTEMBER 30, 2011

Federal Grantor: U. S. Department of Health and Human Services
 Pass Through Grantor: Texas Department of Housing and Community Affairs
 CFDA Number: 93.568
 Contract Number: 81110001178
 Contract Period: 04/01/2011 - 03/31/2012

		<u>Federal</u>		
	Budget	Current Year	Prior Year	Total
Revenues:				
Federal	\$ 725,015	\$ 144,647	\$ -	\$ 144,647
Total revenues	<u>725,015</u>	<u>144,647</u>	<u>-</u>	<u>144,647</u>
Expenditures:				
Administration	52,176	-	-	-
Materials/Support/Labor	536,671	144,647	-	144,647
Health and Safety	134,168	-	-	-
Training and Technical Assistance	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>725,015</u>	<u>144,647</u>	<u>-</u>	<u>144,647</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

TRAVIS COUNTY, TEXAS

SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE WEATHERIZATION ASSISTANCE PROGRAM (DOE/EXXON) 2010 FISCAL YEAR ENDED SEPTEMBER 30, 2011

Federal Grantor: U. S. Department of Energy
 Pass Through Grantor: Texas Department of Housing and Community Affairs
 CFDA Number: 81.042
 Contract Number: 56100000964
 Contract Period: 04/01/2010 to 03/31/2011

		<u>Federal</u>		
	Budget	Current Year	Prior Year	Total
Revenues:				
Federal	\$ 186,929	\$ 76,037	\$ -	\$ 76,037
Total revenues	<u>186,929</u>	<u>76,037</u>	<u>-</u>	<u>76,037</u>
Expenditures:				
Administration	18,493	3,161	-	3,161
Insurance	5,750	5,750	-	5,750
Financial Audit	800	355	-	355
Materials/Support/Labor	127,909	60,047	-	60,047
Health and Safety	31,977	5,174	-	5,174
Training and Technical Assistance	<u>2,000</u>	<u>1,550</u>	<u>-</u>	<u>1,550</u>
Total expenditures	<u>186,929</u>	<u>76,037</u>	<u>-</u>	<u>76,037</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

TRAVIS COUNTY, TEXAS

SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE ARRA - WEATHERIZATION ASSISTANCE PROGRAM (DOE/EXXON) 2009-2012 FISCAL YEAR ENDED SEPTEMBER 30, 2011

Federal Grantor: U. S. Department of Energy
 Pass Through Grantor: Texas Department of Housing and Community Affairs
 CFDA Number: 81.042
 Contract Number: 16090000680
 Contract Period: 09/01/2009 to 03/31/2012

		<u>Federal</u>		
	Budget	Current Year	Prior Year	Total
Revenues:				
Federal	\$ 8,922,699	\$ 3,004,555	\$ 1,474,287	\$ 4,478,842
Total revenues	<u>8,922,699</u>	<u>3,004,555</u>	<u>1,474,287</u>	<u>4,478,842</u>
Expenditures:				
Administration	439,945	190,318	485	190,803
Insurance	35,867	-	-	-
Financial Audit	2,000	-	-	-
Materials/Support/Labor	6,655,489	1,736,036	1,453,432	3,189,468
Health and Safety	1,665,593	1,057,554	277	1,057,831
Training and Technical Assistance	<u>123,805</u>	<u>20,647</u>	<u>20,093</u>	<u>40,740</u>
Total expenditures	<u>8,922,699</u>	<u>3,004,555</u>	<u>1,474,287</u>	<u>4,478,842</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

TRAVIS COUNTY, TEXAS

SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE HOME - TENANT BASED RENTAL ASSISTANCE PROGRAM FISCAL YEAR ENDED SEPTEMBER 30, 2011

Federal Grantor: U. S. Department of Housing and Urban Development
 Pass Through Grantor: Texas Department of Housing and Community Affairs
 CFDA Number: 14.239
 Contract Number: 1001101
 Contract Period: 5/21/2009 to 5/18/2012

		<u>Federal</u>		
	Budget	Current Year	Prior Year	Total
Revenues:				
Federal	\$ 336,000	\$ 134,065	\$ 140,641	\$ 274,706
Total revenues	<u>336,000</u>	<u>134,065</u>	<u>140,641</u>	<u>274,706</u>
Expenditures:				
Administration	36,000	14,430	3,600	18,030
Rental Assistance	<u>300,000</u>	<u>119,635</u>	<u>137,041</u>	<u>256,676</u>
Total expenditures	<u>336,000</u>	<u>134,065</u>	<u>140,641</u>	<u>274,706</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

TRAVIS COUNTY, TEXAS

SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE CDBG-NEIGHBORHOOD STABILIZATION PROGRAM - HOMEBUYER ASSISTANCE PROGRAM FISCAL YEAR ENDED SEPTEMBER 30, 2011

Federal Grantor: U. S. Department of Housing and Urban Development
 Pass Through Grantor: Texas Department of Housing and Community Affairs
 CFDA Number: 14.228
 Contract Number: 77090000157
 Contract Period: 9/1/2009 to 11/30/2010

		<u>Federal</u>		
	Budget	Current Year	Prior Year	Total
Revenues:				
Federal	\$ 427,479	\$ 4,228	\$ 128,891	\$ 133,119
Total revenues	<u>427,479</u>	<u>4,228</u>	<u>128,891</u>	<u>133,119</u>
Expenditures:				
Administration	15,452	4,228	-	4,228
Appraisals	4,100	-	4,100	4,100
Credit Reports	804	-	804	804
Homebuyer Assistance	138,173	-	123,987	123,987
Permanent Financing	<u>268,950</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>427,479</u>	<u>4,228</u>	<u>128,891</u>	<u>133,119</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

TRAVIS COUNTY, TEXAS

SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE HOME - TENANT BASED RENTAL ASSISTANCE RESERVATION PROGRAM FISCAL YEAR ENDED SEPTEMBER 30, 2011

Federal Grantor: U. S. Department of Housing and Urban Development
 Pass Through Grantor: Texas Department of Housing and Community Affairs
 CFDA Number: 14.239
 Contract Number: 1001327
 Contract Period: 3/4/2011 to 3/1/3013

		<u>Federal</u>		
	Budget *	Current Year	Prior Year	Total
Revenues:				
Federal	\$ -	\$ 19,753	\$ -	\$ 19,753
Total revenues	<u>-</u>	<u>19,753</u>	<u>-</u>	<u>19,753</u>
Expenditures:				
Administration	-	19,753	-	19,753
Rental Assistance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>19,753</u>	<u>-</u>	<u>19,753</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u> (concluded)

* The HOME Tenant Based Rental Assistance Reservation Program (TBRA-RSP) is a statewide reservation project with a budget of \$4,019,904. Approximately, \$2,728,000 of the budget has been used by grantees statewide. The available balance of \$1,292,000 can be used by Travis County Housing Finance Corporation and other grantees on a first come, first serve basis.