

Travis County, Texas

**Reports on Federal and State Awards
for the Year Ended September 30, 2013**

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, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Travis County, Texas (the County), as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 21, 2014.

Internal Control Over Financial Reporting

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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 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 County'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.

Atehly & Associates, LLP

Austin, Texas

February 21, 2014



**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
AND THE *STATE OF TEXAS SINGLE AUDIT CIRCULAR***

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

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 and the *State of Texas Single Audit Circular* that could have a direct and material effect each of the County's major federal and state programs for the year ended September 30, 2013. 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*.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; the State of Texas *Uniform Grant Management Standards* (UGMS) issued by the Governor's Office of Budget and Planning; and the *State of Texas Single Audit Circular*. 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 on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

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, 2013.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal or state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the *State of Texas Single Audit Circular*, 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. 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Schedules of Expenditures of Federal and State Awards

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2013, and have issued our report thereon dated February 21, 2014. Our audit was performed for the purpose of forming our opinion on the financial statements that comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards and schedule of expenditures of state awards are presented for purposes of additional analysis as required by OMB Circular A-133 and the *State of Texas Single Audit Circular*. The supplemental schedules on pages 17 to 26 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 basis 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United State of America. In our opinion the schedules of federal and state awards and supplemental schedules are fairly stated, in all material respects, in relation to the financial statements as a whole.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Atebley & Associates, LLP

Austin, Texas

February 21, 2014

Travis County, Texas
Schedule of Findings and Questioned Costs
September 30, 2013

	Description
I. Summary of Auditor's 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) 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 §510(a) of Circular A-133?	No
i. Major programs were:	
<u>Federal</u>	
US Department of Health and Human Services	
CFDA 93.087 - Parenting in Recovery	
CFDA 93.658 - Title IV-E Foster Care Maintenance	
CFDA 93.658 - Title IV-E Legal FY2011	
CFDA 93.658 - Title IV-E Legal FY2012	
CFDA 93.658 - Title IV-E Legal FY2013	
CFDA 93.658 - Title IV-E - Foster Care Reimbursement Program	
CFDA 93.658 - Title IV-E Interest Income	
US Department of Justice	
CFDA 16.585 - Family Drug Treatment Court Children's Continuum	
CFDA 16.585 - Travis County Juvenile Treatment Drug Courts	
CFDA 16.588 - Family Violence Accelerated Prosecution Program	
CFDA 16.606 - State Criminal Alien Assistance Program (SCAAP)	
CFDA 16.812 - Co-Occurring Re-entry Services	
CFDA 16.812 - Domestic Violence Accountability Management Program	
US Department of Homeland Security	
CFDA 97.046 - FEMA 2957 - 2011 Hodde Fire	
CFDA 97.046 - FEMA 2959 - 2011 Pedernales Bend Fire	
CFDA 97.046 - FEMA 2960 - 2011 Steiner Ranch Fire	
US Department of Housing and Urban Development	
CFDA 14.218 - Community Development Block Grant	

Travis County, Texas
Schedule of Findings and Questioned Costs
September 30, 2013

- i. Major programs (continued):
 - State
 - Office of the Governor - Criminal Justice Division
 - Trauma Informed Assessment & Response
 - Veterans Court Program
 - Texas Parks and Wildlife Department
 - Travis County Onion Creek Greenway
 - j. Dollar threshold considered between Type A and Type B Programs:
 - Federal \$ 357,895
 - 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 Accounting 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, 2013

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF ENERGY				
Passed Through Texas Department of Housing and Community Affairs:				
Weatherization Assistance Program (DOE/EXXON)	81.042	56120001492	\$ 54,177	\$ -
TOTAL U.S. DEPARTMENT OF ENERGY			<u>54,177</u>	<u>-</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Parenting in Recovery	93.087	90CU0039/05	91,823	
Parenting in Recovery	93.087	90CU0039/06	279,654	11,229
Travis County Adult Probation DWI Court	93.243	5H79TI023060	149,915	
Travis County Juvenile Treatment Drug Courts	93.243	5H79TI020920-02	(3,510)	
Travis County Juvenile Treatment Drug Courts	93.243	5H79TI020920-03	247,137	
Passed Through Texas Department of State Health Services, then University of North Texas:				
SVC Immunity Awareness	93.268	GF4154-2	8,845	
Passed Through Office of the Attorney General:				
Non Title IV-D Child Support Reimbursement	93.563	01-02024	9,694	
Integrated Child Support System	93.563	10-C0019	4,454	
Title IV-D Child Support Enforcement	93.563	NA	(23)	
Title IV-D Child Support Enforcement	93.563	NA	456,284	
Title IV-D Child Support Enforcement	93.563	NA	33,688	
Passed Through Texas Department of Housing and Community Affairs:				
Comprehensive Energy Assistance Program (CEAP)	93.568	58110001100	(2,383)	
Comprehensive Energy Assistance Program (CEAP)	93.568	58120001374	1,948,767	
Comprehensive Energy Assistance Program (CEAP)	93.568	58120001710	1,247,155	
Comprehensive Energy Assistance Program (CEAP)	93.568	58130001651	893,019	
Enhanced Weatherization Assistance Program (LIHEAP)	93.568	81120001414	276,238	
Passed Through Texas Department of Family and Protective Services:				
Title IV-E Foster Care Maintenance	93.658	23940116	6,182	
Title IV-E Legal FY2011	93.658	23380187	70,594	
Title IV-E Legal FY2012	93.658	23940106	148,210	
Title IV-E Legal FY2013	93.658	23940106	66,288	
Passed Through Texas Department of Family and Protective Services, then Texas Juvenile Justice Department:				
Title IV-E - Foster Care Reimbursement Program	93.658	TJJD-E-2013-227	100,611	
Title IV-E - Foster Care Reimbursement Program	93.658	TJJD-E-2010-227	65	
Title IV-E - Foster Care Reimbursement Program	93.658	TJJD-E-2011-227	1,945	
Title IV-E - Foster Care Reimbursement Program	93.658	TJJD-E-2012-227	119,341	
Title IV-E - Foster Care Reimbursement Program	93.658	TJJD-E-2009-227	9,907	
Title IV-E Interest Income	93.658	NA	<u>211,759</u>	
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>6,375,659</u>	<u>11,229</u>

(continued)

TRAVIS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2013

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF JUSTICE				
Safe Havens: Safe Visitation and Exchange Program	16.527	2010-CW-AX-K018	\$ 9,907	\$ 6,983
Family Drug Treatment Court Children's Continuum	16.585	2011-DC-BX-0010	136,448	63,533
Travis County Juvenile Treatment Drug Courts	16.585	2010-DC-BX-0126	126,643	
State Criminal Alien Assistance Program (SCAAP)	16.606	2013-H1759-TX-AP	492,999	
Co-Occurring Re-entry Services	16.812	2012-RW-BX-0004	131,858	
Domestic Violence Accountability Management Program	16.812	2012-SM-BX-0006	180,264	
Federal Forfeited Property	16.922	NA	100,573	
Passed Through City of Austin:				
Family Violence Protection Team	16.590	2010-WE-AX-0030	72,867	
Justice Assistance Grant	16.738	2009-DJ-BX-1296	49,914	
Justice Assistance Grant	16.738	2010-H8725-TX-DJ	93,570	
ARRA - Justice Assitance Grant	16.804	2009-SB-B9-0986	36,665	
Passed Through National Council on Crime and Delinquency:				
A Culture of Excellence: PREA Training and Education	16.735	2010-RP-BX-K001	23,879	
Passed Through Office of the Governor - Criminal Justice Division:				
Drug Court and In Home Family Services Expansion	16.523	JB-11-J20-17318-09	66,428	
Juvenile Accountability Incentive Block Grant	16.523	JB-11-J20-13391-14	96,574	
Juvenile Accountability Incentive Block Grant	16.523	JB-12-XXX-13391-15	4,407	
Travis County Eagle Resource Project	16.540	JA-11-J20-23135-02	1,322	
Child Abuse Vicitm Services	16.575	VA-12-V30-23166-03	12,491	
Family Violence Accelerated Prosecution Program	16.588	WF-13-V30-21044-05	5,946	
Family Violence Accelerated Prosecution Program	16.588	WF-12-V30-21044-04	113,115	
Leadership Academy	16.593	RT-11-A10-18122-07	(6,330)	
Leadership Academy	16.593	RT-10-A10-18122-08	140,324	
TCSO Command & Support Vessel	16.738	DJ-10-A10-26280-01	250,000	
TOTAL U.S. DEPARTMENT OF JUSTICE			2,139,864	70,516
U.S. DEPARTMENT OF TRANSPORTATION				
Passed Through National Sheriffs Association:				
Youth Alcohol Project	20.600	DTNH22-94-G05114-TX01	795	
Passed Through Texas Department of Transportation:				
Frate Barker Road Improvements	20.205	CSJ: 0914-04-242	733,379	
McKinney Falls Pedestrian Way	20.205	CSJ: 0914-04-267	460,800	
TxDOT Impaired Driving Mobilization	20.601	2013-TCNTY-SO-IDM-00025	16,104	
Underage Drinking Prevention Program	20.601	2012-TRAVIS C-G-1YG-0003	3,520	
Underage Drinking Prevention Program	20.601	583EGF5110	159,026	
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			1,373,624	-

(continued)

TRAVIS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2013

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	29-7824-00	\$ (886)	\$ -
Emergency Food and Shelter National Program	97.024	30-7824-00	23,801	
Passed Through Texas Department of Public Safety:				
Urban Area Security Initiative Grant (UASI)	97.008	10-GA-48453-08	119,492	
Emergency Management Assistance (SLA-50)	97.042	13TX-EMPG-1403	71,221	
FEMA 2957 - 2011 Hodde Fire	97.046	NA	20,951	20,951
FEMA 2959 - 2011 Pedernales Bend Fire	97.046	NA	306,990	299,417
FEMA 2960 - 2011 Steiner Ranch Fire	97.046	NA	204,379	193,470
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			745,948	513,838
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Retired Senior Volunteer Program	94.002	11SRWTX002	39,542	
Retired Senior Volunteer Program	94.002	11SRWTX002	1,622	
Passed Through Texas Department on Aging and Disability Services (DADS):				
Retired Senior Volunteer Program	94.002	11RZWTX028	(40)	
Retired Senior Volunteer Program	94.002	11RZWTX028	24,484	
Passed Through OneStar Foundation:				
AmeriCorps	94.006	06AFHTX0010051	234,291	
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			299,899	-
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Community Development Block Grant	14.218	B-06-UC-48-0503	424	424
Community Development Block Grant	14.218	B-08-UC-48-0503	23,641	23,641
Community Development Block Grant	14.218	B-09-UC-48-0503	139,368	104,331
Community Development Block Grant	14.218	B-10-UC-48-0503	5,217	
Community Development Block Grant	14.218	B-11-UC-48-0503	88,979	9,104
Community Development Block Grant	14.218	B-12-UC-48-0503	223,342	
Passed Through Texas Department of Housing and Community Affairs (TDHCA) to the Travis County Housing Finance Corporation (a blended component unit of Travis County):				
Neighborhood Stabilization Grant (NSP)	14.228	77090000157	(505)	
Tenant Based Rental Assistance Grant (TBRA)	14.239	1001101	1,140	
Tenant Based Rental Assistance Reservation Program	14.239	1001327	152,621	
Tenant Based Rental Assistance Reservation Program	14.239	1001924	18,664	
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			652,891	137,500

(continued)

TRAVIS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2013

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF THE INTERIOR				
Passed Through Texas Historical Commission:				
Manor Historic Resources Survey	15.904	TX-09-028	\$ 645	\$ -
Webberville Corridor Cultural Resources Survey in Eastern Travis County	15.904	TX-11-024	10	
Williams Farmstead Outreach	15.904	TX-12-025	<u>7,500</u>	
TOTAL U.S. DEPARTMENT OF THE INTERIOR			<u>8,155</u>	<u>-</u>
U.S. DEPARTMENT OF AGRICULTURE				
Passed Through Texas Department of Agriculture:				
School Breakfast Program	10.553	01282	68,683	
School Breakfast Program	10.553	01282	21,278	
School Lunch & Afterschool Snack Program	10.555	01282	135,995	
School Lunch & Afterschool Snack Program	10.555	01282	42,078	
Commodities Program	10.550	75-227022A	9,960	
Commodities Program	10.550	75-227022A	<u>1,632</u>	
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>279,626</u>	
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 11,929,843</u>	<u>\$ 733,083</u> (concluded)
			Grand Total:	

TRAVIS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF STATE AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2013

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-13-A10-16043-12	\$ 86,881	\$ -
Family Drug Treatment Court	DC-12-A10-19747-05	1,755	
Family Drug Treatment Court	DC-13-A10-19747-06	133,793	
Indigent Defense Evaluation Project	SF-13-A10-26368-01	90,711	
TCSO Vision Summit Reentry Conference	SF-13-A10-27367-01	49,490	
Trauma Informed Assessment & Response	SF-13-J20-25772-01	191,848	
Travis County Adult Probation DWI Court	DC-13-A10-20672-05	212,345	
Travis County Adult Probation DWI Court	DC-14-A10-20672-06	12,597	
Travis County Eagle Resource Project	SF-13-J20-23135-03	29,179	
Veterans Court Program	DC-13-A10-23397-04	173,094	
Veterans Court Program	DC-14-A10-23397-05	11,219	
State Forfeited Property	NA	149,379	
TOTAL OFFICE OF THE GOVERNOR - CRIMINAL JUSTICE DIVISION		1,142,291	-
TEXAS DEPARTMENT OF MOTOR VEHICLES			
Sheriff's Combined Auto Theft Task Force	SA-T01-10069-12	5,656	5,408
Sheriff's Combined Auto Theft Task Force	SA-T01-10069-13	597,453	276,163
Sheriff's Combined Auto Theft Task Force	2014-T01-TRAVIS C-00008	26,675	
TOTAL TEXAS DEPARTMENT OF MOTOR VEHICLES		629,784	281,571
TEXAS DEPARTMENT OF STATE HEALTH SERVICES			
Passed Through Austin Travis County Integral Care:			
Childrens Mental Health	NA	67,218	
Community Partners for Children	CFS MISC-CPC FY14	5,350	
Passed Through Capital Area Trauma Regional Advisory Council:			
Capital Area Regional Adv Council (CATRAC)	2012-040926	10,101	
TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICES		82,669	-
OFFICE OF THE ATTORNEY GENERAL			
Victim Coordinator Liaison Grant	1333285	35,000	
Statewide Automated Victim Notification Service	1337625	30,554	
Other Victim Assistance Grant	1335967	37,545	
Other Victim Assistance Grant	OVAG #1444868	4,010	
TOTAL OFFICE OF THE ATTORNEY GENERAL		107,109	-

(continued)

TRAVIS COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF STATE AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2013

State Grantor/ Pass-Through Grantor/ Program Title	Contract Number	Expenditures	Amount Provided to Subrecipients
TEXAS COMMISSION ON ENVIRONMENTAL QUALITY			
TC Environmental Crime Prosecutors	582-10-93249	\$ 15,789	\$ -
TC Environmental Crime Prosecutors	582-13-30092	167,099	
TC Environmental Crime Prosecutors	582-13-30092	16,042	
LIP - Transportation Management Association	582-8-89964	29,166	
Low Income Repair, Retrofit & Replacement Assist Program	582-9-90416-03	<u>827,659</u>	
TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY		<u>1,055,755</u>	<u>-</u>
OFFICE OF COURT ADMINISTRATION - TEXAS INDIGENT DEFENSE COMMISSION			
State Task Force on Indigent Defense	213-12-227	2,328	
State Task Force on Indigent Defense	213-13-227	<u>607,822</u>	
TOTAL OFFICE OF COURT ADMINISTRATION - TEXAS INDIGENT DEFENSE COMMISSION		<u>610,150</u>	<u>-</u>
TEXAS PARKS AND WILDLIFE DEPARTMENT			
Travis County Onion Creek Greenway	55-000005	<u>953,616</u>	
TOTAL TEXAS PARKS AND WILDLIFE DEPARTMENT		<u>953,616</u>	<u>-</u>
TEXAS DEPARTMENT OF TRANSPORTATION			
Howard Lane @ SH 130	0914-04-255	<u>565</u>	
TOTAL TEXAS DEPARTMENT OF TRANSPORTATION		<u>565</u>	<u>-</u>
TOTAL EXPENDITURES OF STATE AWARDS	Grand Total:	<u>\$ 4,581,939</u>	<u>\$ 281,571</u> (concluded)

TRAVIS COUNTY, TEXAS

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2013

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. NON-CASH AWARDS

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

Federal

U.S. Department of Agriculture	CFDA #	Contract #	
Passed through Texas Department of Agriculture:			
Commodities Fiscal Year 2012-2013	10.550	75-227022A	\$ 9,960
Commodities Fiscal Year 2013-2014	10.550	75-227022A	1,632
Total U.S. Department of Agriculture Non-Cash Awards			<u>11,592</u>
Total Federal Non-Cash Awards			<u>11,592</u>

State

Office of the Attorney General			
Statewide Automated Verification Notification System	NA	1337625	<u>30,554</u>
Total Office of the Attorney General Non-Cash Awards			<u>30,554</u>
Total State Non-Cash Awards			<u>30,554</u>
Total Federal and State Non-Cash Awards			<u>\$ 42,146</u>

3. SUBRECIPIENTS

During the year ended September 30, 2013 there was \$733,083 awarded under federal grants and \$281,571 awarded under state grants passed through to subrecipients.

4. VERIFICATION OF EXPENDITURES BY BUDGET CATEGORY - TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIR 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 out the contract year.

TRAVIS COUNTY, TEXAS

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS FISCAL YEAR ENDED SEPTEMBER 30, 2013

Finding 2012-01

Program - Low-Income Home Energy Assistance - Comprehensive Energy Assistance Program (CEAP) / CFDA 93.568

Type - Allowable Costs

Cause - There is no policy in place at Travis County, with regards to this grant, that prevents grant managers from approving the weatherization of vacant units.

Criteria - The grant allows for utility assistance as well as a heating and cooling component for the weatherization of dwelling units whose inhabitants meet the low-income guidelines established by the grant. However, grant funds may not be used to weatherize vacant units.

Effect - Travis County used grant funds for costs that were not allowable under the grant provisions. As such, Travis County will be required to reimburse the granting agency for the funds expended to weatherize units.

Corrective Action Plan - The County Auditor reclassified \$2,383 in disallowed costs to the general fund on March 21, 2013 and refunded the Texas Department of Housing & Community Affairs with check #1029025. The Travis County Health and Human Services Department has developed detailed procedures for identifying which grant sources may be used for weatherizing vacant units. These procedures include approval by the Department's financial management in consultation with the Travis County Auditor's Grant Department prior to the weatherization of vacant units. The Travis County Auditor's Grant Department will also audit backup documentation submitted by the Department to ensure there is a client associated with each job.

Contact Person - Nicki Riley, Travis County Auditor - (512) 854-9125.

Completion Date - March 21, 2013

Status - Complete

TRAVIS COUNTY, TEXAS

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS FISCAL YEAR ENDED SEPTEMBER 30, 2013

Finding 2012-02

Program - State Forfeited Property

Type - Compliance

Cause - There is no policy in place at the Travis County Sheriff's Office requiring the submission of an expenditure budget to the Commissioner's Court prior to spending state forfeited funds.

Criteria - The State of Texas allows state forfeited funds to be used for law enforcement expenditures but the forfeited funds are not to reduce or offset the Travis County Sheriff's operating budget. The budget must be submitted to the Commissioners' Court before the Sheriff's Office is authorized to spend the funds.

Effect - The Travis County Sheriff's Office expended grant funds for law enforcement costs before submitting a state forfeited funds budget to the Commissioners' Court.

Corrective Action Plan - Upon notification of the State requirement, the Travis County Sheriff's Office (TCSO) submitted the fiscal year 2013 State Forfeiture budget to the Commissioners Court for approval on February 12, 2013. Subsequently, the fiscal year 2014 State Forfeiture budget was submitted on October 29, 2013. TCSO will carry out this process going forward as an annual procedure.

Contact Person - Nicki Riley, Travis County Auditor - (512) 854-9125.

Completion Date - February 12, 2013

Status - Complete

SUPPLEMENTAL SCHEDULES

TRAVIS COUNTY, TEXAS

SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE COMPREHENSIVE ENERGY ASSISTANCE PROGRAM (CEAP) 2011 FISCAL YEAR ENDED SEPTEMBER 30, 2013

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

	Budget	Federal		Total
		Current Year	Prior Year(s)	
Revenues:				
Federal	\$ 5,519,883	\$ (2,383)	\$ 4,584,516	\$ 4,582,133
Total revenues	5,519,883	(2,383)	4,584,516	4,582,133
Expenditures:				
Administration	373,302	(2,383)	289,103	286,720
Travel	1,200	-	-	-
Energy Crisis	1,939,070	-	1,665,888	1,665,888
Co-payment	69,358	-	37,976	37,976
Elderly and Disabled	2,604,414	-	2,102,693	2,102,693
Heating/Cooling	514,539	-	477,345	477,345
Direct Service Support	18,000	-	11,511	11,511
Total expenditures	5,519,883	(2,383)	4,584,516	4,582,133
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -

(continued)

TRAVIS COUNTY, TEXAS

SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE COMPREHENSIVE ENERGY ASSISTANCE PROGRAM (CEAP) 2012 FISCAL YEAR ENDED SEPTEMBER 30, 2013

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: 58120001374
 Contract Period: 01/01/2012 - 12/31/2012

		<u>Federal</u>		
	Budget	Current Year	Prior Year	Total
Revenues:				
Federal	\$ 2,901,313	\$ 1,948,767	\$ 527,324	\$ 2,476,091
Total revenues	<u>2,901,313</u>	<u>1,948,767</u>	<u>527,324</u>	<u>2,476,091</u>
Expenditures:				
Administration	181,257	51,962	88,194	140,156
Assurance 16	145,135	-	-	-
Travel	1,200	-	-	-
Direct Services	<u>2,573,721</u>	<u>1,896,805</u>	<u>439,130</u>	<u>2,335,935</u>
Total expenditures	<u>2,901,313</u>	<u>1,948,767</u>	<u>527,324</u>	<u>2,476,091</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) 2013 FISCAL YEAR ENDED SEPTEMBER 30, 2013

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: 58120001710
 Contract Period: 04/01/2013 - 09/30/2013

		<u>Federal</u>		
	Budget	Current Year	Prior Year	Total
Revenues:				
Federal	\$ 1,263,589	\$ 1,247,155	\$ -	\$ 1,247,155
Total revenues	<u>1,263,589</u>	<u>1,247,155</u>	<u>-</u>	<u>1,247,155</u>
Expenditures:				
Administration	78,984	62,550	-	62,550
Assurance 16	-	-	-	-
Direct Services				
Household Crisis	528,437	528,437	-	528,437
Utility Assistance	656,168	656,168	-	656,168
Total expenditures	<u>1,263,589</u>	<u>1,247,155</u>	<u>-</u>	<u>1,247,155</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) 2013 FISCAL YEAR ENDED SEPTEMBER 30, 2013

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: 58130001651
 Contract Period: 01/01/2013 - 12/31/2013

		<u>Federal</u>		
	Budget	Current Year	Prior Year	Total
Revenues:				
Federal	\$ 2,898,329	\$ 893,019	\$ -	\$ 893,019
Total revenues	<u>2,898,329</u>	<u>893,019</u>	<u>-</u>	<u>893,019</u>
Expenditures:				
Administration	181,071	32,783	-	32,783
Assurance 16	189,472	-	-	-
Direct Services				
Household Crisis	1,263,293	303,802	-	303,802
Utility Assistance	1,263,293	556,434	-	556,434
Travel	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>2,898,329</u>	<u>893,019</u>	<u>-</u>	<u>893,019</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) 2013 FISCAL YEAR ENDED SEPTEMBER 30, 2013

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: 81120001414
 Contract Period: 04/01/2012 - 03/31/2013

		<u>Federal</u>		
	Budget	Current Year	Prior Year	Total
Revenues:				
Federal	\$ 817,334	\$ 276,238	\$ -	\$ 276,238
Total revenues	<u>817,334</u>	<u>276,238</u>	<u>-</u>	<u>276,238</u>
Expenditures:				
Administration	50,958	15,636	-	15,636
Materials/Support/Labor	611,501	218,512	-	218,512
Health and Safety	152,875	42,091	-	42,091
Training and Technical Assistance	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>817,334</u>	<u>276,238</u>	<u>-</u>	<u>276,238</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) 2012 FISCAL YEAR ENDED SEPTEMBER 30, 2013

Federal Grantor: U.S. Department of Energy
 Pass Through Grantor: Texas Department of Housing and Community Affairs
 CFDA Number: 81.042
 Contract Number: 56120001492
 Contract Period: 04/01/2012 - 03/31/2013

	Budget	Federal		Total
		Current Year	Prior Year	
Revenues:				
Federal	\$ 60,471	\$ 54,177	\$ -	\$ 54,177
Total revenues	60,471	54,177	-	54,177
Expenditures:				
Administration	5,997	4,925	-	4,925
Liability / Pollution Occurrence Insurance	5,408	5,408	-	5,408
Fiscal Audit	400	-	-	-
Materials / Program Support / Labor	43,113	38,338	-	38,338
Health and Safety	5,553	5,506	-	5,506
Training and Technical Assistance	-	-	-	-
Total expenditures	60,471	54,177	-	54,177
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -

(continued)

TRAVIS COUNTY, TEXAS

SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE HOME - TENANT BASED RENTAL ASSISTANCE PROGRAM FISCAL YEAR ENDED SEPTEMBER 30, 2013

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: 5/18/2009 to 11/18/2012

	Budget	Federal		Total
		Current Year	Prior Year(s)	
Revenues:				
Federal	\$ 328,238	\$ 1,140	\$ 327,098	\$ 328,238
Total revenues	328,238	1,140	327,098	328,238
Expenditures:				
Administration	35,168	-	35,168	35,168
Rental Assistance	293,070	1,140	291,930	293,070
Total expenditures	328,238	1,140	327,098	328,238
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -

(continued)

TRAVIS COUNTY, TEXAS

SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE CDBG-NEIGHBORHOOD STABLIZATION PROGRAM-HOMEBUYER ASSISTANCE PROGRAM FISCAL YEAR ENDED SEPTEMBER 30, 2013

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 06/30/2012

		<u>Federal</u>		
	Budget	Current Year	Prior Year(s)	Total
Revenues:				
Federal	\$ 391,472	\$ (505)	\$ 377,369	\$ 376,864
Total revenues	<u>391,472</u>	<u>(505)</u>	<u>377,369</u>	<u>376,864</u>
Expenditures:				
Administration	19,848	(507)	20,355	19,848
Homebuyer Assistance	371,624	2	357,014	357,016
Total expenditures	<u>391,472</u>	<u>(505)</u>	<u>377,369</u>	<u>376,864</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, 2013

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

	Budget	Federal		Total
		Current Year	Prior Year (s)	
Revenues:				
Federal	\$ 350,214	\$ 152,621	\$ 101,439	\$ 254,060
Total revenues	<u>350,214</u>	<u>152,621</u>	<u>101,439</u>	<u>254,060</u>
Expenditures:				
Administration	25,956	140	3,066	3,206
Rental Assistance	<u>324,258</u>	<u>152,481</u>	<u>98,373</u>	<u>250,854</u>
Total expenditures	<u>350,214</u>	<u>152,621</u>	<u>101,439</u>	<u>254,060</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, 2013

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: 1001924
 Contract Period: 7/3/2013-07/2/2015

		<u>Federal</u>		
	Budget	Current Year	Prior Year	Total
Revenues:				
Federal	\$ 79,894	\$ 18,664	\$ -	\$ 18,664
Total revenues	<u>79,894</u>	<u>18,664</u>	<u>-</u>	<u>18,664</u>
Expenditures:				
Administration	5,918	616	-	616
Rental Assistance	<u>73,976</u>	<u>18,048</u>	<u>-</u>	<u>18,048</u>
Total expenditures	<u>79,894</u>	<u>18,664</u>	<u>-</u>	<u>18,664</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u> (concluded)