

# **Travis County, Texas**

**Reports on Federal and State Awards  
for the Year Ended September 30, 2016**

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 Travis County, Texas (the County), which comprise the governmental activities, each major fund, and the aggregate remaining fund information as of September 30, 2016 and for the year then ended, 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 28, 2017.

**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 28, 2017



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

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

**Report on Compliance for Each Major Federal and State Program**

We have audited Travis County, Texas' (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and in 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, 2016. 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; the audit requirements of OMB Circular A-133, the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance); 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, Circular A - 133, Uniform Guidance and the *State of Texas Single Audit Circular* 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 and State 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, 2016.

## **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, Uniform Guidance 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.

## **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, Uniform Guidance and the *State of Texas Single Audit Circular*. Accordingly, this report is not suitable for any other purpose.

## 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, 2016, and the related notes to the financial statements, which collectively comprise Travis County's basic financial statements. We issued our report thereon dated February 28, 2017, which contained unmodified opinions of those financial statements. 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, Uniform Guidance and the *State of Texas Single Audit Circular* and are not required parts of the basic financial statements. The supplemental schedules on pages 17 to 21 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 other supplemental schedules are fairly stated, in all material respects, in relation to the financial statements as a whole.

*Atehly & Associates, LLP*

Austin, Texas  
February 28, 2017

**Travis County, Texas**  
**Schedule of Findings and Questioned Costs**  
**September 30, 2016**

	<u>Description</u>
I. Summary of Auditors' Results	
Financial Statements	
a. Type of auditors' report issued:	Unmodified
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?	Unmodified
h. Any audit findings disclosed that are required to be reported in accordance with §510(a) of Circular A-133 or Uniform Guidance?	No
i. Major programs were:	
<u>Federal</u>	
US Department of Justice	
CFDA 16.606 - State Criminal Alien Assistance Program (SCAAP)	
CFDA 16.751 - Justice Reinvestment Initiative (JRI) Phase 2	
US Department of Transportation	
CFDA 20.205 - Highway Planning and Construction	
Corporation for National and Community Service	
CFDA 94.006 - Travis County CAPITAL Americorps Project	
US Department of Homeland Security	
CFDA 97.039 - FEMA Hazard Mitigation Grant Program (HMGP)	
<u>State</u>	
Office of the Governor - Criminal Justice Division	
Veterans Court Program	
Texas Department of Motor Vehicles	
Sheriff's Combined Auto Theft Task Force	
Texas Commission on Environmental Quality	
Travis County Environmental Crime Prosecutors	
j. Dollar threshold considered between Type A and Type B Programs:	
Federal	\$ 750,000
State	\$ 750,000
k. Auditee qualified as low risk?	Yes



**Travis County, Texas**  
**Schedule of Findings and Questioned Costs**  
**September 30, 2016**

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, 2016**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
<b>U.S. DEPARTMENT OF ENERGY</b>				
Passed Through Texas Department of Housing and Community Affairs: Weatherization Assistance Program (DOE) FY2015-2016	81.042	56150002278	\$ 96,485	\$ -
Total Non-Clustered			96,485	-
TOTAL U.S. DEPARTMENT OF ENERGY			96,485	-
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Parenting in Recovery	93.087	90CU0039/07	(139)	-
Travis County Juvenile Treatment Drug Courts	93.243	5H79TI020920-04	150	-
Passed Through Office of the Attorney General: Title IV-D Child Support Enforcement	93.563	NA	496,969	-
Title IV-D Child Support Enforcement	93.563	NA	38,840	-
Passed Through Texas Department of Housing and Community Affairs: Comprehensive Energy Assistance Program (CEAP)	93.568	58150002128	1,461,148	-
Comprehensive Energy Assistance Program (CEAP)	93.568	58160002356	2,107,094	-
Enhanced Weatherization Assistance Program (LIHEAP)	93.568	81150002156	228,547	-
Enhanced Weatherization Assistance Program (LIHEAP)	93.568	81160002422	136,427	-
Passed Through Texas Secretary of State: Help America Vote Act (HAVA)	93.617	NA	18,000	-
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-2016-227	84,407	-
Title IV-E Interest Income	93.658	NA	5,082	-
Passed Through Texas Department of Family and Protective Services: Title IV-E Foster Care Maintenance	93.658	23940116	2,366	-
Title IV-E Legal FY2015	93.658	23940106	112,569	-
Title IV-E Legal FY2016	93.658	23940106	34,072	-
Total Non-Clustered			4,725,532	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			4,725,532	-

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**TRAVIS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2016**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
<b>U.S. DEPARTMENT OF JUSTICE</b>				
Family Drug Treatment Court Children's Continuum	16.585	2011-DC-BX-0010	\$ 96	\$ 96
State Criminal Alien Assistance Program (SCAAP)	16.606	2015-H0693-TX-AP	373,231	-
Continuing the Culture of Safety	16.735	2014-RP-BX-0047	9,677	-
Co-Occurring Re-entry Services	16.812	2012-RW-BX-0004	(1)	-
Federal Forfeited Property	16.922	NA	81,665	-
Passed Through Office of the Governor - Criminal Justice Division:				
Juvenile Accountability Incentive Block Grant	16.523	JB-12-XXX-13391-16	34	-
Drug Court and In Home Family Services Expansion	16.540	1731812	74,784	-
Streamlining Assessment Practices to Improve Youth Subst Use Outcomes	16.540	2760803	4	-
Enhancing Services for Victims of Crime	16.575	2656803	66,768	-
Family Violence Accelerated Victim Outreach Program	16.575	2892601	96,944	-
Family Violence Accelerated Prosecution Program	16.588	2104407	83,911	-
Leadership Academy	16.593	RT-10-A10-18122-10	184	-
Leadership Academy	16.593	1812211	137,068	-
License Plate Readers FY2016	16.738	DC-16-A10-29004-01	60,000	-
Passed Through City of Austin:				
Justice Assistance Grant	16.738	2013-DJ-BX-1095	1,581	-
Justice Assistance Grant	16.738	NI150000018	127,193	-
Passed Through Center for Effective Public Policy:				
Justice Reinvestment Initiative (JRI) Phase 2	16.751	2010-RR-BX-K069	-	-
			<u>187,750</u>	<u>187,750</u>
Total Non-Clustered			<u>1,300,889</u>	<u>187,846</u>
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<u>1,300,889</u>	<u>187,846</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
Highway Planning and Construction Cluster				
Passed Through Texas Department of Transportation:				
Blake Manor Shared Use Path	20.205	0914-04/273	108,529	-
Braker Ln North Eng & Design	20.205	CSJ: 0914-04-280	44,453	-
Frate Barker Road Improvements	20.205	CSJ: 0914-04-242	831,522	-
Total Highway Planning and Construction Cluster			<u>984,504</u>	<u>-</u>
Highway Safety Cluster				
Passed Through Texas Department of Transportation:				
TxDOT Impaired Driving Mobilization	20.616	2015-TCSO-IDM-00073	4,366	-
TxDOT Impaired Driving Mobilization	20.616	2016-TCSO-SO-IDM-0032	8,371	-
Underage Drinking Prevention Program	20.616	585EGF5046	175,957	-
Total Highway Safety Cluster			<u>188,694</u>	<u>-</u>
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<u>1,173,198</u>	<u>-</u>

(continued)

**TRAVIS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2016**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
Passed Through Emergency Food and Shelter National Board:				
Emergency Food and Shelter National Program	97.024	32-7824-00	\$ (943)	\$ -
Passed Through Texas Department of Public Safety:				
Public Assistance Grant - October 2013 Floods	97.036	DR-4159-TX	422,595	-
Public Assistance Grant - May 2015 Floods	97.036	DR-4223-TX	31,107	-
FEMA Hazard Mitigation Grant Program (HMGP)	97.039	DR-4136-010	715,184	-
Emergency Management Assistance (SLA-50)	97.042	15TX-EMPG-1403	17,281	-
Emergency Management Assistance (SLA-50)	97.042	16TX-EMPG-1403	46,658	-
Passed Through Office of the Governor - Criminal Justice Division:				
Travis County APD 2000 Replacement	97.067	2957001	30,900	-
Total Non-Clustered			<u>1,262,782</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>1,262,782</u>	<u>-</u>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				
Retired Senior Volunteer Program	94.002	14SRWTX015	2,500	-
Retired Senior Volunteer Program	94.002	14SRWTX015	51,500	-
Retired Senior Volunteer Program	94.002	14SRWTX015	39,534	-
Passed Through Texas Department on Aging and Disability Services (DADS):				
Retired and Senior Volunteer Program	94.002	15SR176440	17,554	-
Passed Through OneStar Foundation:				
Travis County CAPITAL AmeriCorps Project	94.006	13AFHTX001	236,598	-
Travis County CAPITAL AmeriCorps Project	94.006	16AFHTX001	49,092	-
Total Non-Clustered			<u>396,778</u>	<u>-</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>396,778</u>	<u>-</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
CDBG - Entitlement Grants Cluster				
Community Development Block Grant	14.218	B-09-UC-48-0503	2,190	-
Community Development Block Grant	14.218	B-11-UC-48-0503	24	-
Community Development Block Grant	14.218	B-12-UC-48-0503	193,835	-
Community Development Block Grant	14.218	B-13-UC-48-0503	238,049	-
Community Development Block Grant	14.218	B-14-UC-48-0503	215,283	22,076
Community Development Block Grant	14.218	B-15-UC-48-0503	277,492	19,350
Total CDBG - Entitlement Grants Cluster			<u>926,873</u>	<u>41,426</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>926,873</u>	<u>41,426</u>

(continued)

**TRAVIS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2016**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
<b>U.S. DEPARTMENT OF THE INTERIOR</b>				
Passed Through Texas Historical Commission:				
African American/Mexican American Settlement Survey	15.904	TX-15-027	\$ 7,500	\$ -
Southwest-West TC Historical Survey	15.904	TX-15-025	<u>6,341</u>	<u>-</u>
Total Non-Clustered			<u>13,841</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF THE INTERIOR			<u>13,841</u>	<u>-</u>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
Child Nutrition Cluster				
Passed Through Texas Department of Agriculture:				
School Breakfast Program	10.553	01282	52,150	-
School Breakfast Program	10.553	01282	18,841	-
School Lunch & Afterschool Snack Program	10.555	01282	100,160	-
School Lunch & Afterschool Snack Program	10.555	01282	<u>35,558</u>	<u>-</u>
Total Child Nutrition Cluster			<u>206,709</u>	<u>-</u>
Food Distribution Cluster				
Passed Through Texas Department of Agriculture:				
Commodities Program	10.569	75-227022A	1,123	-
Commodities Program	10.569	75-227022A	<u>112</u>	<u>-</u>
Total Food Distribution Cluster			<u>1,235</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>207,944</u>	<u>-</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>		<b>Grand Total:</b>	<b><u>\$ 10,104,322</u></b>	<b><u>\$ 229,272</u></b> (concluded)

**TRAVIS COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FISCAL YEAR ENDED SEPTEMBER 30, 2016**

State Grantor/ Pass-Through Grantor/ Program Title	Contract Number	Expenditures	Amount Provided to Subrecipients
<b>OFFICE OF THE GOVERNOR - CRIMINAL JUSTICE DIVISION</b>			
Drug Diversion Court	1604315	\$ 34,039	\$ -
Drug Diversion Court	1604316	3,572	-
Family Drug Treatment Court	DC-15-A10-19747-08	161	-
Parenting in Recovery/Family Drug Treatment Court	DC-16-A10-19747-09	122,832	-
Prostitute Prevention Program	2750302	81,772	-
Prostitute Prevention Program	2750303	5,280	-
Streamlining Assessment Practices to Improve Youth Substance	2760801	17,370	-
Streamlining Assessment Practices to Improve Youth Substance	2760802	60,358	-
TCSO Vision Summit Re-entry Conference	2736703	41,110	-
The Eagle Soars: An Educational and Career Development Progr	SF-14-J20-26566-02	(95)	-
The Eagle Soars: An Educational and Career Development Progr	2656603	35,541	-
Trauma Specific Treatment for Juveniles	2876301	39,928	-
Travis County Adult Probation DWI Court	2067208	217,991	-
Travis County Adult Probation DWI Court	2067209	10,721	-
Veterans Court Program	2339707	159,465	-
Veterans Court Program	2339708	11,615	-
State Forfeited Property	NA	490,117	-
Passed Through Texas Indigent Defense Commission: Indigent Defense Attorney Mentoring	TS-16-227	49,553	49,553
<b>TOTAL OFFICE OF THE GOVERNOR - CRIMINAL JUSTICE DIVISION</b>		<u>1,381,330</u>	<u>49,553</u>
<b>TEXAS DEPARTMENT OF MOTOR VEHICLES</b>			
Sheriff's Combined Auto Theft Task Force	2015-T01-TRAVIS C-00018	23,808	-
Sheriff's Combined Auto Theft Task Force	608-16-2270000	616,004	313,961
Sheriff's Combined Auto Theft Task Force	608-17-2270000	22,132	-
Sheriff's Combined Auto Theft Task Force Forfeited Property	NA	121,547	-
<b>TOTAL TEXAS DEPARTMENT OF MOTOR VEHICLES</b>		<u>783,491</u>	<u>313,961</u>
<b>TEXAS DEPARTMENT OF STATE HEALTH SERVICES</b>			
Passed Through Austin Travis County Integral Care: Community Partners for Children	CFS MISC-CPC FY16	66,623	-
Community Partners for Children	CFS MISC-CPC FY17	5,944	-
Passed Through Capital Area Trauma Regional Advisory Council: Capital Area Regional Adv Council (CATRAC)	NA	11,572	-
<b>TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICES</b>		<u>84,139</u>	<u>-</u>
			(continued)

**TRAVIS COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FISCAL YEAR ENDED SEPTEMBER 30, 2016**

State Grantor/ Pass-Through Grantor/ Program Title	Contract Number	Expenditures	Amount Provided to Subrecipients
<b>OFFICE OF THE ATTORNEY GENERAL</b>			
Other Victim Assistance Grant	00099-16-0160	\$ 37,630	\$ -
Other Victims Assistance Grant	00099-16-0160	575	-
Statewide Automated Victim Notification Service	1660562	31,665	-
Victim Coordinator Liaison Grant	1661644	<u>26,881</u>	<u>-</u>
TOTAL OFFICE OF THE ATTORNEY GENERAL		<u>96,751</u>	<u>-</u>
<b>TEXAS COMMISSION ON ENVIRONMENTAL QUALITY</b>			
Low Income Repair, Retrofit & Replacement Assistance Program	582-12-20268	529,165	-
TC Environmental Crime Prosecutors	582-13-30092	33,256	-
TC Environmental Crime Prosecutors	582-16-61616	181,517	-
Passed Through Williamson County: Low Income, Repair, Retrofit & Replacement Asst. Prog-WilCo	582-12-20269	<u>17,696</u>	<u>-</u>
TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY		<u>761,634</u>	<u>-</u>
<b>TEXAS INDIGENT DEFENSE COMMISSION</b>			
DNA Writ Attorney	TS-16-227B	25,344	25,344
Formula Grant Program	221-15-227	250,734	-
Formula Grant Program	212-16-227	740,561	-
Formula Grant Program	212-16-227SC	45,900	-
Managed Assigned Counsel	212-15-D08	49,690	-
Managed Assigned Counsel	212-56-D08	<u>506,213</u>	<u>449,105</u>
TOTAL TEXAS INDIGENT DEFENSE COMMISSION		<u>1,618,442</u>	<u>474,449</u>
<b>TEXAS DEPARTMENT OF TRANSPORTATION</b>			
Howard Lane @ SH 130	0914-04-255	<u>21,311</u>	<u>-</u>
TOTAL TEXAS DEPARTMENT OF TRANSPORTATION		<u>21,311</u>	<u>-</u>
<b>TEXAS PARKS AND WILDLIFE DEPARTMENT</b>			
Travis County Onion Creek Greenway	55-000005	<u>(4,880)</u>	<u>-</u>
TOTAL TEXAS PARKS AND WILDLIFE DEPARTMENT		<u>(4,880)</u>	<u>-</u>
<b>TEXAS VETERANS' COMMISSION</b>			
Veterans' Court	FVA_15A_0246	11,457	-
Veterans' Court	FVA_16A_0308	<u>10,467</u>	<u>-</u>
TOTAL TEXAS VETERANS' COMMISSION		<u>21,924</u>	<u>-</u>
<b>TOTAL EXPENDITURES OF STATE AWARDS</b>	<b>Grand Total:</b>	<b><u>\$ 4,764,142</u></b>	<b><u>\$ 837,963</u></b> (concluded)

**TRAVIS COUNTY, TEXAS**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2016**

**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**

<b>U.S. Department of Agriculture</b>	<b>CFDA #</b>	<b>Contract #</b>	
Passed through Texas Department of Agriculture:			
Commodities Fiscal Year 2015-2016	10.550	75-227022A	\$ 1,123
Commodities Fiscal Year 2016-2017	10.550	75-227022A	<u>112</u>
Total U.S. Department of Agriculture Non-Cash Awards			<u>1,235</u>
<b>Total Federal Non-Cash Awards</b>			<u>1,235</u>

**State**

<b>Office of the Attorney General</b>			
Statewide Automated Verification Notification System	NA	1660562	<u>31,665</u>
Total Office of the Attorney General Non-Cash Awards			<u>31,665</u>
<b>Total State Non-Cash Awards</b>			<u>31,665</u>
<b>Total Federal and State Non-Cash Awards</b>			<u>\$ 32,900</u>

**3. SUBRECIPIENTS**

During the year ended September 30, 2016 there was \$229,272 awarded under federal grants and \$837,963 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 FINDINGS AND QUESTIONED COSTS**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2016**

There were no findings or questioned costs in the prior year.

**SUPPLEMENTAL SCHEDULES - AUDITEE PREPARED**

**TRAVIS COUNTY, TEXAS**  
**SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE**  
**COMPREHENSIVE ENERGY ASSISTANCE PROGRAM (CEAP) 2015**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2016**

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: 58150002128  
 Contract Period: 01/01/2015 - 07/31/2016

	<b>Federal</b>			<b>Total</b>
	<b>Budget</b>	<b>Current Year</b>	<b>Prior Year</b>	
<b>Revenues:</b>				
Federal	\$ 3,221,774	\$ 1,461,148	\$ 1,760,626	\$ 3,221,774
Total revenues	3,221,774	1,461,148	1,760,626	3,221,774
<b>Expenditures:</b>				
Administration	164,864	116,741	48,123	164,864
Direct Services				
Household Crisis	1,407,638	417,239	471,690	888,929
Utility Assistance	1,407,639	927,168	1,240,813	2,167,981
Program Services	241,633	-	-	-
Travel	-	-	-	-
Total expenditures	3,221,774	1,461,148	1,760,626	3,221,774
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -

**TRAVIS COUNTY, TEXAS**  
**SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE**  
**COMPREHENSIVE ENERGY ASSISTANCE PROGRAM (CEAP) 2016**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2016**

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: 58160002356  
Contract Period: 01/01/2016 - 12/31/2016

		<b>Federal</b>		
	<b>Budget</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Total</b>
<b>Revenues:</b>				
Federal	\$ 2,730,360	\$ 2,107,094	\$ -	\$ 2,107,094
	<u>2,730,360</u>	<u>2,107,094</u>	<u>-</u>	<u>2,107,094</u>
Total revenues				
	<u>2,730,360</u>	<u>2,107,094</u>	<u>-</u>	<u>2,107,094</u>
<b>Expenditures:</b>				
Administration	170,642	56,575	-	56,575
Direct Services				
Household Crisis	1,109,271	595,296	-	595,296
Utility Assistance	1,279,259	1,448,848	-	1,448,848
Program Services	169,988	6,375	-	6,375
Travel	1,200	-	-	-
	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures				
	<u>2,730,360</u>	<u>2,107,094</u>	<u>-</u>	<u>2,107,094</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TRAVIS COUNTY, TEXAS**  
**SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE**  
**ENHANCED WEATHERIZATION ASSISTANCE PROGRAM (LIHEAP) 2015**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2016**

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: 81150002156  
 Contract Period: 01/04/2015 - 07/31/2016

		<u>Federal</u>		
	<b>Budget</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Total</b>
<b>Revenues:</b>				
Federal	\$ 267,091	\$ 228,547	\$ 38,388	\$ 266,935
	<u>267,091</u>	<u>228,547</u>	<u>38,388</u>	<u>266,935</u>
<b>Expenditures:</b>				
Administration	15,593	13,335	2,258	15,593
Materials/Program Support/Labor	220,189	190,416	29,773	220,189
Health and Safety	29,309	22,796	6,357	29,153
Training and Technical Assistance	2,000	2,000	-	2,000
	<u>267,091</u>	<u>228,547</u>	<u>38,388</u>	<u>266,935</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TRAVIS COUNTY, TEXAS**  
**SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE**  
**ENHANCED WEATHERIZATION ASSISTANCE PROGRAM (LIHEAP) 2016**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2016**

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: 81160002422  
 Contract Period: 01/01/2016 - 12/31/2016

	<b>Budget</b>	<b>Federal</b>		<b>Total</b>
		<b>Current Year</b>	<b>Prior Year</b>	
<b>Revenues:</b>				
Federal	\$ 536,417	\$ 136,427	\$ -	\$ 136,427
Total revenues	<u>536,417</u>	<u>136,427</u>	<u>-</u>	<u>136,427</u>
<b>Expenditures:</b>				
Administration	33,526	7,857	-	7,857
Materials/Program Support/Labor	400,713	114,194	-	114,194
Health and Safety	100,178	14,376	-	14,376
Training and Technical Assistance	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>536,417</u>	<u>136,427</u>	<u>-</u>	<u>136,427</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TRAVIS COUNTY, TEXAS**  
**SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE**  
**WEATHERIZATION ASSISTANCE PROGRAM (DOE) FY 2015-2016**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2016**

Federal Grantor:	U. S. Department of Energy
Pass Through Grantor:	Texas Department of Housing and Community Affairs
CFDA Number:	81.042
Contract Number:	56150002278
Contract Period:	07/21/2015 - 06/30/2016

	Budget	Federal		Total
		Current Year	Prior Year	
<b>Revenues:</b>				
Federal	\$ 196,478	\$ 96,485	\$ -	\$ 96,485
Total revenues	<u>196,478</u>	<u>96,485</u>	<u>-</u>	<u>96,485</u>
<b>Expenditures:</b>				
Administration	19,648	7,916	-	7,916
Liability/Pollution Occurance Insurance	4,423	-	-	-
Fiscal Audit	800	-	-	-
Material/Program Support/Labor	129,286	70,245	-	70,245
Health & Safety	32,321	8,918	-	8,918
Training and Technical Assistance	<u>10,000</u>	<u>9,406</u>	<u>-</u>	<u>9,406</u>
Total expenditures	<u>196,478</u>	<u>96,485</u>	<u>-</u>	<u>96,485</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>