

Travis County, Texas

**Reports on Federal and State Awards
for the Year Ended September 30, 2018**

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, 2018, 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 26, 2019.

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.



Austin, Texas

February 26, 2019



**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 AS REQUIRED BY THE UNIFORM GUIDANCE AND
*THE STATE OF TEXAS SINGLE AUDIT CIRCULAR***

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, 2018. 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 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, 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, 2018.

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 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 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, 2018, and the related notes to the financial statements, which collectively comprise Travis County's basic financial statements. We issued our report thereon dated February 26, 2019, 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 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 22 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.



Austin, Texas
February 26, 2019

TRAVIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONS COSTS
SEPTEMBER 30, 2018

| | <u>Description</u> |
|--|--------------------|
| I. Summary of Auditor's 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 section 2 CFR 200.516(a)? | No |
| i. Major programs were: | |
| <u>Federal</u> | |
| US Department of Housing and Urban Development | |
| CFDA 14.218: Community Development Block Grant | |
| US Department of Transportation, passed through Texas Department of Transportation | |
| CFDA 20.205: Highway Planning and Construction Cluster | |
| <u>State</u> | |
| Texas Department of Motor Vehicles | |
| Sheriff's Combined Auto Theft Task Force | |
| Texas Commission on Environmental Quality | |
| Low Income, Repair, Retrofit & Replacement Assistance Program | |
| j. Dollar threshold considered between Type A and Type B Programs: | |
| Federal | \$ 750,000 |
| State | \$ 750,000 |
| k. Auditee qualified as low risk? | Yes |
| II. Findings Relating to Financial Statements Required to be Reported in Accordance with <i>Generally Accepted Government Accounting Standards</i>: | |
| 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, 2018

| Federal Grantor/ Pass-Through Grantor/ Program Title | Federal CFDA Number | Contract Number | Expenditures | Amount Provided to Subrecipients |
|---|---------------------------|-----------------|------------------|--|
| U.S. DEPARTMENT OF AGRICULTURE | | | | |
| Child Nutrition Cluster | | | | |
| Passed Through Texas Department of Agriculture: | | | | |
| School Breakfast Program | 10.553 | 01282 | \$ 39,975 | \$ - |
| School Breakfast Program | 10.553 | 01282 | 12,428 | - |
| National School Lunch Program - Lunch and Snack | 10.555 | 01282 | 77,770 | - |
| National School Lunch Program - Lunch and Snack | 10.555 | 01282 | <u>25,035</u> | <u>-</u> |
| Total Child Nutrition Cluster | | | <u>155,208</u> | <u>-</u> |
| Food Distribution Cluster | | | | |
| Passed through Texas Department of Agriculture: | | | | |
| Commodities Program | 10.569 | 75-227022A | <u>1,725</u> | <u>-</u> |
| Total Food Distribution Cluster | | | <u>1,725</u> | <u>-</u> |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE | | | <u>156,933</u> | <u>-</u> |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | |
| CDBG - Entitlement Grants Cluster | | | | |
| Community Development Block Grant | 14.218 | B-07-UC-48-0503 | 1 | - |
| Community Development Block Grant | 14.218 | B-08-UC-48-0503 | 1 | - |
| Community Development Block Grant | 14.218 | B-09-UC-48-0503 | 1 | - |
| Community Development Block Grant | 14.218 | B-11-UC-48-0503 | 2,389 | - |
| Community Development Block Grant | 14.218 | B-12-UC-48-0503 | 11,031 | - |
| Community Development Block Grant | 14.218 | B-13-UC-48-0503 | 39,032 | - |
| Community Development Block Grant | 14.218 | B-14-UC-48-0503 | 211,737 | 22,901 |
| Community Development Block Grant | 14.218 | B-15-UC-48-0503 | 314,260 | 314,260 |
| Community Development Block Grant | 14.218 | B-16-UC-48-0503 | 498,747 | 495,584 |
| Community Development Block Grant | 14.218 | B-17-UC-48-0503 | <u>460,972</u> | <u>179,098</u> |
| Total CDBG - Entitlement Grants Cluster | | | <u>1,538,171</u> | <u>1,011,843</u> |
| TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | <u>1,538,171</u> | <u>1,011,843</u> |

(continued)

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2018

| Federal Grantor/ Pass-Through Grantor/ Program Title | Federal CFDA Number | Contract Number | Expenditures | Amount Provided to Subrecipients |
|--|---------------------------|-----------------|----------------|--|
| U.S. DEPARTMENT OF THE INTERIOR | | | | |
| Fish and Wildlife Cluster | | | | |
| Passed Through Texas Parks and Wildlife Department: | | | | |
| TPWD Boating Access Grant for Arkansas Bend Park | 15.605 | TX F-279-B-1 | \$ 361,867 | \$ - |
| Webberville and Little Webberville Boating Access Grant | 15.605 | 480801 | <u>150</u> | <u>-</u> |
| Total Fish and Wildlife Cluster | | | <u>362,017</u> | <u>-</u> |
| Passed Through Texas Historical Commission: | | | | |
| Northwest Travis County Historical Survey | 15.904 | TX-16-027 | <u>3,712</u> | <u>-</u> |
| Total Non-Clustered | | | <u>3,712</u> | <u>-</u> |
| TOTAL U.S. DEPARTMENT OF THE INTERIOR | | | <u>365,729</u> | <u>-</u> |
| U.S. DEPARTMENT OF JUSTICE | | | | |
| Improving Criminal Justice Responses | 16.590 | 2016-WE-AX-0007 | 171,787 | 1,175 |
| TCSO NIBRS Conversion | 16.734 | 2017-FU-CX-K044 | 27,960 | - |
| Federal Forfeited Property | 16.922 | NA | 85,524 | - |
| Passed Through Office of the Governor - Criminal Justice Division: | | | | |
| Juvenile Accountability Incentive Block Grant | 16.523 | 13391-16 | (1,673) | - |
| Passed Through the SAFE Alliance: | | | | |
| Encourage Arrest Policies and Enforce P.O./Improving Criminal Justice Responses | 16.590 | 2015-WE-AX-0012 | 65,949 | - |
| Passed Through City of Austin: | | | | |
| Justice Assistance Grant | 16.738 | 2015-DJ-BX-1007 | 9,352 | - |
| Justice Assistance Grant | 16.738 | 2016-DJ-BX-0837 | <u>121,205</u> | <u>-</u> |
| Total Non-Clustered | | | <u>480,104</u> | <u>1,175</u> |
| TOTAL U.S. DEPARTMENT OF JUSTICE | | | <u>480,104</u> | <u>1,175</u> |

(continued)

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2018

| Federal Grantor/ Pass-Through Grantor/ Program Title | Federal CFDA Number | Contract Number | Expenditures | Amount Provided to Subrecipients |
|---|---------------------------|--------------------------|----------------|--|
| U.S. DEPARTMENT OF TRANSPORTATION | | | | |
| Highway Planning and Construction Cluster | | | | |
| Passed Through Texas Department of Transportation: | | | | |
| Blake Manor Shared Use Path | 20.205 | CSJ: 0914-04-273 | \$ 31,336 | \$ - |
| Braker Ln North Eng & Design | 20.205 | CSJ: 0914-04-280 | 10,439 | - |
| Frate Barker Road Improvements | 20.205 | CSJ: 0914-04-242 | 650,120 | - |
| Total Highway Planning and Construction Cluster | | | <u>691,895</u> | <u>-</u> |
| Highway Safety Cluster | | | | |
| Passed Through Texas Department of Transportation: | | | | |
| Underage Drinking Prevention Program | 20.600 | 2017-TRAVIS-C-G-1YG-0024 | (25) | - |
| Underage Drinking Prevention Program | 20.600 | 2018-TRAVIS-C-G-1YG-0020 | 180,025 | - |
| FY18 Click It or Ticket | 20.616 | 2018-TCSO-CIOT-00022 | 6,144 | - |
| TxDOT Impaired Driving Mobilization | 20.616 | 2018-TCSO-IDM-00014 | 16,865 | - |
| Total Highway Safety Cluster | | | <u>203,009</u> | <u>-</u> |
| TOTAL U.S. DEPARTMENT OF TRANSPORTATION | | | <u>894,904</u> | <u>-</u> |
| U.S. DEPARTMENT OF ENERGY | | | | |
| Passed Through Texas Department of Housing and Community Affairs: | | | | |
| Weatherization Assistance Program (DOE) | 81.042 | 56170002737 | 146,377 | - |
| Weatherization Assistance Program (DOE) | 81.042 | 56180002966 | 47,251 | - |
| Total Non-Clustered | | | <u>193,628</u> | <u>-</u> |
| TOTAL U.S. DEPARTMENT OF ENERGY | | | <u>193,628</u> | <u>-</u> |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| Parenting in Recovery | 93.243 | 1H79TI080280-01 | 382,430 | - |
| Passed Through Office of the Attorney General: | | | | |
| Title IV-D Child Support Enforcement | 93.563 | NA | 430,822 | - |
| Passed Through Texas Department of Housing and Community Affairs: | | | | |
| Comprehensive Energy Assistance Program (CEAP) | 93.568 | 58170002605 | 424,763 | - |
| Comprehensive Energy Assistance Program (CEAP) | 93.568 | 58180002802 | 3,024,354 | - |
| Enhanced Weatherization Assistance Program (LIHEAP) | 93.568 | 81170002671 | 208,326 | - |
| Enhanced Weatherization Assistance Program (LIHEAP) | 93.568 | 81180002896 | 445,102 | - |

(continued)

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2018

| Federal Grantor/ Pass-Through Grantor/ Program Title | Federal CFDA Number | Contract Number | Expenditures | Amount Provided to Subrecipients |
|--|---------------------------|-----------------|------------------|--|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTINUED | | | | |
| Passed Through Texas Department of Family and Protective Services: then Texas Juvenile Justice Department: | | | | |
| Enhanced Administrative Claims FY2007 | 93.658 | TJJD-E-2007-227 | \$ 2,500 | \$ - |
| Title IV-E - Foster Care Reimbursement Program FY2002 | 93.658 | TJJD-E-2003-227 | 634 | - |
| Title IV-E - Foster Care Reimbursement Program FY2007 | 93.658 | TJJD-E-2007-227 | 26,756 | - |
| Title IV-E - Foster Care Reimbursement Program FY2008 | 93.658 | TJJD-E-2008-227 | 43 | - |
| Title IV-E Foster Care Reimbursement Program FY2018 | 93.658 | TJJD-E-2018-227 | 57,843 | - |
| Title IV-E Interest Income | 93.658 | NA | 74,017 | - |
| Passed Through Texas Department of Family and Protective Services: | | | | |
| Title IV-E Foster Care Maintenance | 93.658 | 23940116 | 3,262 | - |
| Title IV-E Legal FY2017 | 93.658 | 23940106 | 46,676 | - |
| Title IV-E Legal FY2018 | 93.658 | 23940106 | 38,743 | - |
| Passed Through Texas Department of Family and Protective Services: then United Way: | | | | |
| Maternal, Infant and Early Childhood Home Visiting Program | 93.870 | 24532533 | <u>104,401</u> | <u>-</u> |
| Total Non-Clustered | | | <u>5,270,672</u> | <u>-</u> |
| TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | <u>5,270,672</u> | <u>-</u> |
| CORPORATION FOR NATIONAL AND COMMUNITY SERVICE | | | | |
| Retired Senior Volunteer Program | 94.002 | 17SRWTX002 | 25,748 | - |
| Retired Senior Volunteer Program | 94.002 | 17SRWTX002 | 30,654 | - |
| Passed Through Texas Health and Human Services Commission: | | | | |
| Retired and Senior Volunteer Program | 94.002 | 17SRWTX022 | 24,484 | - |
| Passed Through OneStar Foundation: | | | | |
| Travis County CAPITAL AmeriCorps Project | 94.006 | 16AFHTX001 | 296,096 | - |
| Travis County CAPITAL AmeriCorps Project | 94.006 | 16AFHTX001 | <u>76,969</u> | <u>-</u> |
| Total Non-Clustered | | | <u>453,951</u> | <u>-</u> |
| TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE | | | <u>453,951</u> | <u>-</u> |

(continued)

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2018

| 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 Texas Department of Public Safety: | | | | |
| Public Assistance Grant - May 2016 Floods | 97.036 | DR-4272-TX | \$ 15,216 | \$ - |
| Public Assistance Grant - May 2015 Floods | 97.036 | DR-4223-TX | 8,956 | - |
| Public Assistance Grant - October 2015 Floods | 97.036 | DR-4245-TX | 252,205 | - |
| Emergency Management Assistance (SLA-50) | 97.042 | 17TX-EMPG-1403 | 55,923 | - |
| Pre-Disaster Mitigation (PDM) Planning Grant | 97.047 | PDMC-PL-06-TX-001 | <u>1,489</u> | <u>-</u> |
| Total Non-Clustered | | | <u>333,789</u> | <u>-</u> |
| TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY | | | <u>333,789</u> | <u>-</u> |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | Grand Total: | <u>\$ 9,687,881</u> | <u>\$ 1,013,018</u> (concluded) |

**TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2018**

| State Grantor/ Pass-Through Grantor/ Program Title | Contract Number | Expenditures | Amount Provided to Subrecipients |
|---|-------------------|----------------|--|
| OFFICE OF THE GOVERNOR - CRIMINAL JUSTICE DIVISION | | | |
| State Forfeited Property | NA | \$ 110,861 | \$ - |
| TOTAL OFFICE OF THE GOVERNOR - CRIMINAL JUSTICE DIVISION | | <u>110,861</u> | <u>-</u> |
| TEXAS DEPARTMENT OF MOTOR VEHICLES | | | |
| Sheriff's Combined Auto Theft Task Force | 608-17-2270000 | 5,708 | 5,708 |
| Sheriff's Combined Auto Theft Task Force | 608-18-2270000 | 587,078 | 285,645 |
| Sheriff's Combined Auto Theft Task Force | 608-19-2270000 | 26,692 | - |
| Sheriff's Combined Auto Theft Task Force Forfeited Property | NA | <u>68,224</u> | <u>-</u> |
| TOTAL TEXAS DEPARTMENT OF MOTOR VEHICLES | | <u>687,702</u> | <u>291,353</u> |
| TEXAS DEPARTMENT OF STATE HEALTH SERVICES | | | |
| Passed Through Capital Area Trauma Regional Advisory Council: Capital Area Regional Adv Council (CATRAC) | NA | 12,336 | - |
| Passed Through Integral Care: Community Partners for Children | CFS MISC-CPC FY18 | <u>76,925</u> | <u>-</u> |
| TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICES | | <u>89,261</u> | <u>-</u> |
| OFFICE OF THE ATTORNEY GENERAL | | | |
| Victim Coordinator Liaison Grant | 1881523 | 33,999 | - |
| Other Victims Assistance Grant | 1880590 | 37,971 | - |
| Other Victims Assistance Grant | 1988385 | 4,406 | - |
| Statewide Automated Victim Notification Service | 1877836 | 32,615 | - |
| Statewide Automated Victim Notification Service | 1990878 | 2,718 | - |
| Passed Through Texas Council on Family Violence: High Risk Team Demonstration Project | 1773415-01 | 21,087 | - |
| High Risk Team Demonstration Project | 2104409 | <u>42,386</u> | <u>-</u> |
| TOTAL OFFICE OF THE ATTORNEY GENERAL | | <u>175,182</u> | <u>-</u> |

(continued)

**TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2018**

| State Grantor/ Pass-Through Grantor/ Program Title | Contract Number | Expenditures | Amount Provided to Subrecipients |
|--|---------------------|----------------------------|---|
| TEXAS COMMISSION ON ENVIRONMENTAL QUALITY | | | |
| Low Income Repair, Retrofit & Replacement Assistance Program | 582-12-20268 | \$ 503,604 | \$ - |
| Local Initiatives Projects | 582-14-40117 | 185,149 | - |
| Passed Through Williamson County: | | | |
| Low Income, Repair, Retrofit & Replacement Asst. Prog-WilCo | 582-12-20269 | 124,117 | - |
| WILCO Local Initiative Projects | 582-14-40118 | <u>81,632</u> | <u>-</u> |
| TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY | | <u>894,502</u> | <u>-</u> |
| TEXAS INDIGENT DEFENSE COMMISSION | | | |
| DNA Mixtures FY18 | TS-18-227 | 101,446 | 99,614 |
| DNA Writ Attorney | TS-16-227B | (113) | (125) |
| Formula Grant Program | 212-17-227 | 243,018 | - |
| Formula Grant Program | 212-17-227SC | 285,965 | - |
| Formula Grant Program | 212-18-227 | 705,935 | - |
| Formula Grant Program | 212-18-227SC | 37,438 | - |
| Holistic Defense | 212-17-D04 | 2,814 | (6,415) |
| Holistic Defense | 212-78-D01 | 155,955 | 153,074 |
| Managed Assigned Counsel | 212-16-D08 | (8,638) | (9,120) |
| Managed Assigned Counsel | 212-58-D08 | <u>166,365</u> | <u>147,153</u> |
| TOTAL TEXAS INDIGENT DEFENSE COMMISSION | | <u>1,690,185</u> | <u>384,181</u> |
| TEXAS PARKS AND WILDLIFE DEPARTMENT | | | |
| 4H CAPITAL Youth Community Outdoor Outreach Ambassador Program | 52-000693 | <u>42,594</u> | <u>-</u> |
| TOTAL TEXAS PARKS AND WILDLIFE DEPARTMENT | | <u>42,594</u> | <u>-</u> |
| TEXAS VETERANS' COMMISSION | | | |
| Veterans' Court | TVC-17-0486 | 45,540 | - |
| Veterans' Court | VTC-18-0606 | <u>7,668</u> | <u>-</u> |
| TOTAL TEXAS VETERANS' COMMISSION | | <u>53,208</u> | <u>-</u> |
| TOTAL EXPENDITURES OF STATE AWARDS | Grand Total: | <u><u>\$ 3,743,495</u></u> | <u><u>\$ 675,534</u></u> (concluded) |

TRAVIS COUNTY, TEXAS
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2018

1. REPORTING ENTITY

The reporting entity is Travis County, Texas (the County) which includes both the Governmental and Business Type Activities (Enterprise Fund). The Enterprise Fund is made up solely of the Travis County Housing Finance Corporation (TCHFC), a blended component unit of Travis County. TCHFC is a nonprofit corporation registered under the Internal Revenue Service Code Section 501(c)(3), who received federal funds as a subrecipient from the County under the CFDA #14.218 Community Development Block Grant in the amount of \$750,000 for the year ended September 30, 2018.

2. 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.

3. NON-CASH AWARDS

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

| Federal | CFDA # | Contract # | |
|--|---------------|-------------------|-------------------------|
| U.S. Department of Agriculture | | | |
| Passed through Texas Department of Agriculture: | | | |
| Commodities Fiscal Year 2017-2018 | 10.569 | 75-227022A | <u>\$ 1,725</u> |
| Total U.S. Department of Agriculture Non-Cash Awards | | | <u>1,725</u> |
| Total Federal Non-Cash Awards | | | <u>1,725</u> |
| State | | | |
| Office of the Attorney General | | | |
| Statewide Automated Verification Notification System Fiscal Year 2017-2018 | NA | 1877836 | 32,615 |
| Statewide Automated Verification Notification System Fiscal Year 2018-2019 | NA | 1990878 | <u>2,718</u> |
| Total Office of the Attorney General Non-Cash Awards | | | <u>35,333</u> |
| Total State Non-Cash Awards | | | <u>35,333</u> |
| Total Federal and State Non-Cash Awards | | | <u><u>\$ 37,058</u></u> |

4. SUBRECIPIENTS

During the year ended September 30, 2018 there was \$1,013,018 awarded under federal grants and \$675,534 awarded under state grants passed through to subrecipients.

TRAVIS COUNTY, TEXAS
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2018

**5. 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.

6. INDIRECT COST RATE

Travis County has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**TRAVIS COUNTY, TEXAS
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FISCAL YEAR ENDED SEPTEMBER 30, 2018**

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

SUPPLEMENTAL SCHEDULES - AUDITEE PREPARED

TRAVIS COUNTY, TEXAS
SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE
WEATHERIZATION ASSISTANCE PROGRAM (DOE) FY2017-2018
FISCAL YEAR ENDED SEPTEMBER 30, 2018

| | |
|-----------------------|---|
| Federal Grantor: | U. S. Department of Energy |
| Pass Through Grantor: | Texas Department of Housing and Community Affairs |
| CFDA Number: | 81.042 |
| Contract Number: | 56170002737 |
| Contract Period: | 07/01/2017 - 06/30/2018 |

| | Budget | Federal | | Total |
|--|----------------|-------------------------|-----------------------|----------------|
| | | Current Year | Prior Year | |
| Revenues: | | | | |
| Federal | \$ 154,032 | \$ 146,377 | \$ - | \$ 146,377 |
| Total revenues | <u>154,032</u> | <u>146,377</u> | <u>-</u> | <u>146,377</u> |
| Expenditures: | | | | |
| Administration | 15,403 | 11,446 | - | 11,446 |
| Liability/Pollution Occurrence Insurance | - | - | - | - |
| Fiscal Audit | - | - | - | - |
| Material/Program Support/Labor | 100,151 | 99,913 | - | 99,913 |
| Health and Safety | 15,454 | 15,436 | - | 15,436 |
| Training and Technical Assistance | <u>23,024</u> | <u>19,582</u> | <u>-</u> | <u>19,582</u> |
| Total expenditures | <u>154,032</u> | <u>146,377</u> | <u>-</u> | <u>146,377</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) FY2018-2019
FISCAL YEAR ENDED SEPTEMBER 30, 2018

| | |
|-----------------------|---|
| Federal Grantor: | U. S. Department of Energy |
| Pass Through Grantor: | Texas Department of Housing and Community Affairs |
| CFDA Number: | 81.042 |
| Contract Number: | 56180002966 |
| Contract Period: | 07/01/2018 - 06/30/2019 |

| | Budget | Federal | | Total |
|---|----------------|---------------|-------------|---------------|
| | | Current Year | Prior Year | |
| Revenues: | | | | |
| Federal | \$ 170,177 | \$ 47,251 | \$ - | \$ 47,251 |
| Total revenues | <u>170,177</u> | <u>47,251</u> | <u>-</u> | <u>47,251</u> |
| Expenditures: | | | | |
| Administration | 17,018 | 4,296 | - | 4,296 |
| Liability/Pollution Occurrence Insurance | 4,376 | - | - | - |
| Fiscal Audit | 800 | - | - | - |
| Material/Program Support/Labor | 106,214 | 35,581 | - | 35,581 |
| Health and Safety | 18,744 | 7,374 | - | 7,374 |
| Training and Technical Assistance | 23,025 | - | - | - |
| Total expenditures | <u>170,177</u> | <u>47,251</u> | <u>-</u> | <u>47,251</u> |
| Excess (deficiency) of revenues over expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

TRAVIS COUNTY, TEXAS
SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE
COMPREHENSIVE ENERGY ASSISTANCE PROGRAM (CEAP) 2017
FISCAL YEAR ENDED SEPTEMBER 30, 2018

| | |
|-----------------------|---|
| 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: | 58170002605 |
| Contract Period: | 01/01/2017 - 06/30/2018 |

| | Budget | Federal | | |
|--|------------------|-------------------------|-----------------------|------------------|
| | | Current Year | Prior Year | Total |
| Revenues: | | | | |
| Federal | \$ 2,908,890 | \$ 424,763 | \$ 2,482,920 | \$ 2,907,683 |
| Total revenues | <u>2,908,890</u> | <u>424,763</u> | <u>2,482,920</u> | <u>2,907,683</u> |
| Expenditures: | | | | |
| Administration | 210,022 | 105,262 | 104,753 | 210,015 |
| Direct Services | | | | |
| Household Crisis | 1,169,574 | 58,453 | 685,971 | 744,424 |
| Utility Assistance | 1,169,574 | 261,048 | 1,692,196 | 1,953,244 |
| Program Services | 358,520 | - | - | - |
| Travel | 1,200 | - | - | - |
| Total expenditures | <u>2,908,890</u> | <u>424,763</u> | <u>2,482,920</u> | <u>2,907,683</u> |
| Excess (deficiency) of revenues over expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

TRAVIS COUNTY, TEXAS
SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE
COMPREHENSIVE ENERGY ASSISTANCE PROGRAM (CEAP) 2018
FISCAL YEAR ENDED SEPTEMBER 30, 2018

| | |
|-----------------------|---|
| 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: | 58180002802 |
| Contract Period: | 01/01/2018 - 12/31/2018 |

| | Budget | Federal | | Total |
|---|------------------|------------------|-------------|------------------|
| | | Current Year | Prior Year | |
| Revenues: | | | | |
| Federal | \$ 3,746,174 | \$ 3,024,354 | \$ - | \$ 3,024,354 |
| Total revenues | <u>3,746,174</u> | <u>3,024,354</u> | <u>-</u> | <u>3,024,354</u> |
| Expenditures: | | | | |
| Administration | 270,474 | 142,646 | - | 142,646 |
| Direct Services | | | | |
| Household Crisis | 1,506,369 | 967,933 | - | 967,933 |
| Utility Assistance | 1,506,370 | 1,913,775 | - | 1,913,775 |
| Program Services | 461,761 | - | - | - |
| Travel | 1,200 | - | - | - |
| Total expenditures | <u>3,746,174</u> | <u>3,024,354</u> | <u>-</u> | <u>3,024,354</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) 2017
FISCAL YEAR ENDED SEPTEMBER 30, 2018

| | |
|-----------------------|---|
| 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: | 81170002671 |
| Contract Period: | 01/01/2017 - 06/30/2018 |

| | Budget | Federal | | Total |
|--|----------------|-------------------------|-----------------------|----------------|
| | | Current Year | Prior Year | |
| Revenues: | | | | |
| Federal | \$ 562,016 | \$ 208,326 | \$ 350,385 | \$ 558,711 |
| Total revenues | <u>562,016</u> | <u>208,326</u> | <u>350,385</u> | <u>558,711</u> |
| Expenditures: | | | | |
| Administration | 40,521 | 13,854 | 23,504 | 37,358 |
| Materials/Program Support/Labor | 450,596 | 171,213 | 279,383 | 450,596 |
| Health and Safety | 68,899 | 21,398 | 47,498 | 68,896 |
| Training and Technical Assistance | 2,000 | 1,861 | - | 1,861 |
| Total expenditures | <u>562,016</u> | <u>208,326</u> | <u>350,385</u> | <u>558,711</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) 2018
FISCAL YEAR ENDED SEPTEMBER 30, 2018

| | |
|-----------------------|---|
| 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: | 81180002896 |
| Contract Period: | 01/01/2018 - 12/31/2018 |

| | Budget | Federal | | Total |
|--|----------------|-------------------------|-----------------------|----------------|
| | | Current Year | Prior Year | |
| Revenues: | | | | |
| Federal | \$ 716,970 | \$ 445,102 | \$ - | \$ 445,102 |
| Total revenues | <u>716,970</u> | <u>445,102</u> | <u>-</u> | <u>445,102</u> |
| Expenditures: | | | | |
| Administration | 51,694 | 29,739 | - | 29,739 |
| Materials/Program Support/Labor | 530,621 | 354,252 | - | 354,252 |
| Health and Safety | 132,655 | 59,111 | - | 59,111 |
| Training and Technical Assistance | <u>2,000</u> | <u>2,000</u> | <u>-</u> | <u>2,000</u> |
| Total expenditures | <u>716,970</u> | <u>445,102</u> | <u>-</u> | <u>445,102</u> |
| Excess (deficiency) of revenues over expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |