

Travis County, Texas

**Reports on Federal and State Awards
for the Year Ended September 30, 2019**

Travis County, Texas
Table of Contents

	<u>Page</u>
Auditor Prepared	
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 <i>Government Auditing Standards</i>	1
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 and the <i>State of Texas Single Audit Circular</i>	3
Schedule of Findings and Questioned Costs	6
Auditee Prepared	
Schedule of Expenditures of Federal Awards	7
Schedule of Expenditures of State Awards	11
Notes to Schedules of Expenditures of Federal and State Awards	13
Schedule of Prior Year Audit Findings	15
Supplemental Schedules - Auditee Prepared	
Supplemental Grant Revenue and Expense Schedule Weatherization Assistance Program (DOE) FY 2018-2019	16
Supplemental Grant Revenue and Expense Schedule Comprehensive Energy Assistance Program (CEAP) 2018	17
Supplemental Grant Revenue and Expense Schedule Enhanced Weatherization Assistance Program (LIHEAP) 2018	18
Supplemental Grant Revenue and Expense Schedule Enhanced Weatherization Assistance Program (LIHEAP) 2019	19
Supplemental Grant Revenue and Expense Schedule Comprehensive Energy Assistance Program (CEAP) 2019	20



**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, 2019, 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 25, 2020.

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.

A handwritten signature in cursive script that reads "Atchley & Associates, LLP".

Austin, Texas
February 25, 2020



**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 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, 2019. 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, 2019.

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, 2019, and the related notes to the financial statements, which collectively comprise Travis County's basic financial statements. We issued our report thereon dated February 25, 2020, 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 16 to 20 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 States 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 25, 2020

TRAVIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2019

	Description
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 section 2 CFR 200.516(a)?	No
i. Major programs were:	
<u>Federal</u>	
US Department of Health and Human Services, passed through Texas	
Department of Housing and Community Affairs	
CFDA 93.568: Comprehensive Energy Assistance Program (CEAP)	
CFDA 93.568: Enhanced Weatherization Assistance Program (LIHEAP)	
<u>State</u>	
Texas Indigent Defense Commission	
Formula Grant 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 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, 2019

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	\$ 43,055	\$ -
School Breakfast Program	10.553	01282	14,725	-
National School Lunch Program - Lunch and Snack	10.555	01282	85,256	-
National School Lunch Program - Lunch and Snack	10.555	01282	29,246	-
Total Child Nutrition Cluster			<u>172,282</u>	<u>-</u>
Food Distribution Cluster				
Passed through Texas Department of Agriculture:				
Commodities Program	10.569	75-227022A	6,078	-
Commodities Program	10.569	75-227022A	914	-
Total Food Distribution Cluster			<u>6,992</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>179,274</u>	<u>-</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
CDBG - Entitlement Grants Cluster				
Community Development Block Grant	14.218	B-14-UC-48-0503	286	136
Community Development Block Grant	14.218	B-15-UC-48-0503	6,796	-
Community Development Block Grant	14.218	B-16-UC-48-0503	186,612	184,460
Community Development Block Grant	14.218	B-17-UC-48-0503	638,391	634,619
Community Development Block Grant	14.218	B-18-UC-48-0503	322,052	99,476
Total CDBG - Entitlement Grants Cluster			<u>1,154,137</u>	<u>918,691</u>
Passed Through Texas General Land Office:				
Community Development Block Grant - Disaster Recovery	14.228	19-138-000-B478	2,553	-
Total Non-Clustered			<u>2,553</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>1,156,690</u>	<u>918,691</u>
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	138,133	-
Webberville and Little Webberville Boating Access Grant	15.605	480801	263,582	-
Total Fish and Wildlife Cluster			<u>401,715</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF THE INTERIOR			<u>401,715</u>	<u>-</u>

(continued)

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2019

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF JUSTICE				
Improving Criminal Justice Responses	16.590	2016-WE-AX-0007	\$ 180,220	\$ 1,725
TCSO NIBRS Conversion	16.734	2017-FU-CX-K044	881	-
State Criminal Alien Assistance Program	16.606	2019-AP-BX0049	209,517	-
Federal Equitable Sharing Program	16.922	NA	59,054	-
Passed Through the SAFE Alliance:				
Encourage Arrest Policies and Enforce P.O./Improving Criminal Justice Responses	16.590	2015-WE-AX-0012	<u>62,014</u>	<u>-</u>
Total Non-Clustered			<u>511,686</u>	<u>1,725</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>511,686</u>	<u>1,725</u>
U.S. DEPARTMENT OF TRANSPORTATION				
Highway Planning and Construction Cluster				
Passed Through Texas Department of Transportation:				
Braker Ln North Eng & Design	20.205	CSJ: 0914-04-280	5,266	-
Frate Barker Road Improvements	20.205	CSJ: 0914-04-242	<u>29,114</u>	<u>-</u>
Total Highway Planning and Construction Cluster			<u>34,380</u>	<u>-</u>
Highway Safety Cluster				
Passed Through Texas Department of Transportation:				
Underage Drinking Prevention Program	20.600	2019-TRAVIS-C-G-1YG-0012	185,448	-
2019 TxDOT Selected Traffic Enforcement Program (STEP)	20.600	2019-TCSO-S-1YG-00026	36,574	-
TxDOT Impaired Driving Mobilization	20.616	2018-TCSO-IDM-00014	3,943	-
TxDOT Impaired Driving Mobilization	20.616	2019-TCSO-IDM-00009	<u>13,973</u>	<u>-</u>
Total Highway Safety Cluster			<u>239,938</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>274,318</u>	<u>-</u>
U.S. DEPARTMENT OF THE TREASURY				
Federal Equitable Sharing Program	21.016	NA	<u>37,106</u>	<u>-</u>
Total Non-Clustered			<u>37,106</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF THE TREASURY			<u>37,106</u>	<u>-</u>

(continued)

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2019

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)	81.042	56180002966	\$ 116,757	\$ -
Total Non-Clustered			<u>116,757</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF ENERGY			<u>116,757</u>	<u>-</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Parenting in Recovery	93.243	1H79TI080280-01	(6,449)	-
Parenting in Recovery	93.243	5H79TI080280-02	438,704	-
Passed Through Office of the Attorney General:				
Title IV-D Child Support Enforcement	93.563	NA	447,490	-
Title IV-D Child Support Enforcement	93.563	NA	39,417	-
Passed Through Texas Department of Housing and Community Affairs:				
Comprehensive Energy Assistance Program (CEAP)	93.568	58180002802	837,411	-
Comprehensive Energy Assistance Program (CEAP)	93.568	58190003001	2,773,721	-
Enhanced Weatherization Assistance Program (LIHEAP)	93.568	81180002896	220,002	-
Enhanced Weatherization Assistance Program (LIHEAP)	93.568	81190003026	228,585	-
Passed Through Texas Department of Family and Protective Services: then Texas Juvenile Justice Department:				
Title IV-E Foster Care Reimbursement Program FY2019	93.658	TJJD-E-2019-227	4,370	-
Passed Through Texas Department of Family and Protective Services:				
Title IV-E Child Welfare Services	93.658	23940116	4	-
Title IV-E Child Welfare Services	93.658	23940116	1,136	-
Title IV-E Child Welfare Services	93.658	24727836	666	-
Title IV-E Legal FY2018	93.658	23940106	47,296	-
Title IV-E Legal FY2019	93.658	24727853	<u>16,744</u>	<u>-</u>
Total Non-Clustered			<u>5,049,097</u>	<u>-</u>
Maternal, Infant, and Early Childhood Home Visiting Cluster				
Passed Through Texas Department of Family and Protective Services: then United Way:				
Maternal, Infant, and Early Childhood Home Visiting Program	93.870	24532533	(595)	-
Maternal, Infant, and Early Childhood Home Visiting Program	93.870	X10MC31172	<u>147,670</u>	<u>-</u>
Total Maternal, Infant, and Early Childhood Home Visiting Cluster			<u>147,075</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>5,196,172</u>	<u>-</u>

(continued)

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2019

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Retired Senior Volunteer Program	94.002	17SRWTX002	\$ 19,841	\$ -
Retired Senior Volunteer Program	94.002	17SRWTX002	10,890	-
Passed Through Texas Health and Human Services Commission:				
Retired and Senior Volunteer Program	94.002	17SRWTX022	24,484	-
Passed Through OneStar Foundation:				
NSCHC Surge Augmentation	94.009	19TAHTX003	1,093	-
Travis County CAPITAL AmeriCorps Project	94.006	16AFHTX001	411,604	-
Travis County CAPITAL AmeriCorps Project	94.006	16AFHTX001	<u>51,243</u>	<u>-</u>
Total Non-Clustered			<u>519,155</u>	<u>-</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>519,155</u>	<u>-</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through Texas Department of Public Safety:				
Public Assistance Grant - October 2013 Floods	97.036	DR-4159-TX	3,010	-
FEMA DR4245 Moya Bridge Oct 2015 Flood Repairs	97.036	FEMA DR4245	68,049	-
Emergency Management Assistance (SLA-50)	97.042	18TX-EMPG-1403	53,250	-
Passed Through Office of the Governor - Division of Emergency Management: then Calhoun County:				
Hurricane Harvey - Calhoun County	97.036	DR-4332-TX	<u>372</u>	<u>-</u>
Total Non-Clustered			<u>124,681</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>124,681</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 8,517,554</u>	<u>\$ 920,416</u> (concluded)

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2019

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	\$ 337,836	\$ -
TOTAL OFFICE OF THE GOVERNOR - CRIMINAL JUSTICE DIVISION		<u>337,836</u>	<u>-</u>
TEXAS DEPARTMENT OF MOTOR VEHICLES			
Sheriff's Combined Auto Theft Task Force	608-18-2270000	1,543	1,544
Sheriff's Combined Auto Theft Task Force	608-19-2270000	583,841	295,049
Sheriff's Combined Auto Theft Task Force	608-20-2270000	27,474	-
Sheriff's Combined Auto Theft Task Force Forfeited Property	NA	<u>44,713</u>	<u>-</u>
TOTAL TEXAS DEPARTMENT OF MOTOR VEHICLES		<u>657,571</u>	<u>296,593</u>
TEXAS DEPARTMENT OF STATE HEALTH SERVICES			
Passed Through Capital Area Trauma Regional Advisory Council: Capital Area Regional Adv Council (CATRAC)	NA	7,569	-
Passed Through Integral Care: Community Partners for Children	CFS MISC-CPC FY19	81,471	-
Community Partners for Children	CFS MISC-CPC FY20	<u>6,748</u>	<u>-</u>
TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICES		<u>95,788</u>	<u>-</u>
OFFICE OF THE ATTORNEY GENERAL			
Victim Coordinator Liaison Grant	1987247	39,270	-
Other Victims Assistance Grant	1988385	37,594	-
Other Victims Assistance Grant	2098176	3,532	-
Statewide Automated Victim Notification Service	1990878	29,897	-
Passed Through Texas Council on Family Violence: High Risk Team Demonstration Project	2104409	22,236	-
High Risk Team Demonstration Project	2104409	<u>34,840</u>	<u>-</u>
TOTAL OFFICE OF THE ATTORNEY GENERAL		<u>167,369</u>	<u>-</u>

(continued)

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2019

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	\$ 522,337	\$ -
Passed Through Williamson County:			
Low Income, Repair, Retrofit & Replacement Asst. Prog-WilCo	582-12-20269	190,088	-
WILCO Local Initiative Projects	582-14-40118	<u>39,130</u>	<u>-</u>
TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY		<u>751,555</u>	<u>-</u>
TEXAS INDIGENT DEFENSE COMMISSION			
DNA Mixtures FY18	TS-18-227	3,626	3,397
Formula Grant Program	212-19-227	1,001,215	-
Formula Grant Program	212-18-227	235,312	-
Formula Grant Program	212-19-227SC	58,240	-
Holistic Defense	212-78-D01	(6,260)	(6,313)
Holistic Defense	212-79-D01	110,926	108,750
Managed Assigned Counsel	212-58-D08	(10,622)	(10,459)
Mental Health Public Defender Limited Felony Expansion	212-19-D03	<u>94,145</u>	<u>-</u>
TOTAL TEXAS INDIGENT DEFENSE COMMISSION		<u>1,486,582</u>	<u>95,375</u>
TEXAS PARKS AND WILDLIFE DEPARTMENT			
4H CAPITAL Youth Community Outdoor Outreach Ambassador Program	52-000749	<u>1,000</u>	<u>-</u>
TOTAL TEXAS PARKS AND WILDLIFE DEPARTMENT		<u>1,000</u>	<u>-</u>
TEXAS VETERANS' COMMISSION			
Veterans' Court	VTC-18-0606	42,332	-
Veterans' Court	VTC-19-014	<u>11,250</u>	<u>-</u>
TOTAL TEXAS VETERANS' COMMISSION		<u>53,582</u>	<u>-</u>
TOTAL EXPENDITURES OF STATE AWARDS	Grand Total:	<u><u>\$ 3,551,283</u></u>	<u><u>\$ 391,968</u></u> (concluded)

TRAVIS COUNTY, TEXAS
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2019

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.

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 Travis County.

Federal	CFDA #	Contract #	
U.S. Department of Agriculture			
Passed through Texas Department of Agriculture:			
Commodities Fiscal Year 2018-2019	10.569	75-227022A	\$ 6,078
Commodities Fiscal Year 2019-2020	10.569	75-227022A	<u>914</u>
Total U.S. Department of Agriculture Non-Cash Awards			<u>6,992</u>
Total Federal Non-Cash Awards			<u>6,992</u>
State			
Office of the Attorney General			
Statewide Automated Verification Notification			
System Fiscal Year 2018-2019	NA	1990878	<u>29,897</u>
Total Office of the Attorney General Non-Cash Awards			<u>29,897</u>
Total State Non-Cash Awards			<u>29,897</u>
Total Federal and State Non-Cash Awards			<u><u>\$ 36,889</u></u>

4. SUBRECIPIENTS

During the year ended September 30, 2019, there was \$920,416 awarded under federal grants and \$391,968 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, 2019

**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, 2019**

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) FY 2018-2019
 FISCAL YEAR ENDED SEPTEMBER 30, 2019**

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

	Federal			
	Budget	Current Year	Prior Year	Total
Revenues:				
Federal	<u>\$ 170,177</u>	<u>\$ 116,757</u>	<u>\$ 47,251</u>	<u>\$ 164,008</u>
Total revenues	<u>170,177</u>	<u>116,757</u>	<u>47,251</u>	<u>164,008</u>
Expenditures:				
Administration	17,018	8,477	4,296	12,773
Liability/Pollution Occurrence Insurance	-	-	-	-
Fiscal Audit	-	-	-	-
Material/Program Support/Labor	111,390	75,790	35,581	111,371
Health and Safety	18,744	10,375	7,374	17,749
Training and Technical Assistance	<u>23,025</u>	<u>22,115</u>	<u>-</u>	<u>22,115</u>
Total expenditures	<u>170,177</u>	<u>116,757</u>	<u>47,251</u>	<u>164,008</u>
Excess (deficiency) of revenues over expenditures	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<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, 2019

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 - 06/30/2019

		Federal		
	Budget	Current Year	Prior Year	Total
Revenues:				
Federal	<u>\$ 3,861,774</u>	<u>\$ 837,411</u>	<u>\$ 3,024,354</u>	<u>\$ 3,861,765</u>
Total revenues	<u>3,861,774</u>	<u>837,411</u>	<u>3,024,354</u>	<u>3,861,765</u>
Expenditures:				
Administration	278,581	135,926	142,646	278,572
Direct Services				
Household Crisis	1,579,663	98,316	967,933	1,066,249
Utility Assistance	1,533,464	603,169	1,913,775	2,516,944
Program Services	470,066	-	-	-
Travel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>3,861,774</u>	<u>837,411</u>	<u>3,024,354</u>	<u>3,861,765</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, 2019

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 - 03/31/2019

		Federal		
	Budget	Current Year	Prior Year	Total
Revenues:				
Federal	\$ 668,726	\$ 220,002	\$ 445,102	\$ 665,104
Total revenues	<u>668,726</u>	<u>220,002</u>	<u>445,102</u>	<u>665,104</u>
Expenditures:				
Administration	48,215	14,854	29,739	44,593
Materials/Program Support/Labor	530,856	176,604	354,252	530,856
Health and Safety	87,655	28,544	59,111	87,655
Training and Technical Assistance	2,000	-	2,000	2,000
Total expenditures	<u>668,726</u>	<u>220,002</u>	<u>445,102</u>	<u>665,104</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) 2019
FISCAL YEAR ENDED SEPTEMBER 30, 2019

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: 81190003026
 Contract Period: 01/01/2019 - 12/31/2019

	Budget	Federal		
		Current Year	Prior Year	Total
Revenues:				
Federal	\$ 764,979	\$ 228,585	\$ -	\$ 228,585
Total revenues	<u>764,979</u>	<u>228,585</u>	<u>-</u>	<u>228,585</u>
Expenditures:				
Administration	55,155	15,229	-	15,229
Materials/Program Support/Labor	601,650	185,696	-	185,696
Health and Safety	106,174	26,412	-	26,412
Training and Technical Assistance	2,000	1,248	-	1,248
Total expenditures	<u>764,979</u>	<u>228,585</u>	<u>-</u>	<u>228,585</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) 2019
FISCAL YEAR ENDED SEPTEMBER 30, 2019

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: 58190003001
 Contract Period: 01/01/2019 - 12/31/2019

		Federal		
	Budget	Current Year	Prior Year	Total
Revenues:				
Federal	\$ 3,985,568	\$ 2,773,721	\$ -	\$ 2,773,721
Total revenues	<u>3,985,568</u>	<u>2,773,721</u>	<u>-</u>	<u>2,773,721</u>
Expenditures:				
Administration	287,758	99,349	-	99,349
Direct Services				
Household Crisis	1,602,666	705,393	-	705,393
Utility Assistance	1,602,665	1,967,779	-	1,967,779
Program Services	491,279	-	-	-
Travel	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>
Total expenditures	<u>3,985,568</u>	<u>2,773,721</u>	<u>-</u>	<u>2,773,721</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>