

# **Travis County, Texas**

**Reports on Federal and State Awards  
for the Year Ended September 30, 2015**

**Travis County, Texas**  
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Travis County, Texas (the County), as of and for the year ended September 30, 2015, 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 12, 2016.

**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.

*Atchley & Associates, LLP*

Austin, Texas  
February 12, 2016



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

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

We have audited the compliance of Travis County, Texas (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the *State of Texas Single Audit Circular* that could have a direct and material effect each of the County's major federal and state programs for the year ended September 30, 2015. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying *Schedule of Findings and Questioned Costs*.

**Management's Responsibility**

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

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; the State of Texas *Uniform Grant Management Standards* (UGMS) issued by the Governor's Office of Budget and Planning; and the *State of Texas Single Audit Circular*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County's compliance.

## **Opinion on Each Major Federal Program**

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2015.

## **Report on Internal Control over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal or state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the *State of Texas Single Audit Circular*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

## **Schedules of Expenditures of Federal and State Awards**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2015, and have issued our report thereon dated February 12, 2016. Our audit was performed for the purpose of forming our opinion on the financial statements that comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards and schedule of expenditures of state awards are presented for purposes of additional analysis as required by OMB Circular A-133 and the *State of Texas Single Audit Circular*. The supplemental schedules on pages 17 to 26 are also presented for the purpose of additional analysis as required by the Texas Department of Housing and Community Affairs (TDHCA). These schedules are not a required part of the basis financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United State of America. In our opinion the schedules of federal and state awards and supplemental schedules are fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Purpose of this Report**

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

*Atchley & Associates, LLP*

Austin, Texas  
February 12, 2016

**Travis County, Texas**  
Schedule of Findings and Questioned Costs  
**September 30, 2015**

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	Description
<b>I. Summary of Auditor's Results</b>	
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?	No
i. Major programs were:	
<u>Federal</u>	
US Department of Agriculture	
CFDA Cluster - Child Nutrition (10.553/10.555/10.579)	
10.553 - School Breakfast Program	
10.555 - School Lunch/Afterschool Snack Program	
US Department of Housing and Urban Development	
CFDA 14.218 - Community Development Block Grant	
US Department of Justice	
CFDA 16.738 - Indigent Defense System Evaluation Project	
Justice Assistance Grant	
CFDA 16.922 - Federal Forfeited Property (Special Revenue Grant)	
US Department of Health and Human Services	
CFDA 93.563 - Title IV-D Child Support Enforcement	
CFDA 93.658 - Title IV-E Foster Care Reimbursement, Foster Care Maintenance, Title IV-E Legal, & Interest	
US Department of Homeland Security	
CFDA 97.036 - Public Assistance Grant - October 2013 Floods	

**Travis County, Texas**  
Schedule of Findings and Questioned Costs  
**September 30, 2015**

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i. Major programs were (continued):

State

Office of the Governor - Criminal Justice Division

Family Drug Treatment Court

Travis County Adult Probation DWI Court

State Forfeited Property

Texas Commission on Environmental Quality

Low Income Repair, Retrofit, & Replacement Assistance Program

Texas Indigent Defense Commission

Managed Assigned Council

Formula Grant Programs

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

Federal

\$ 300,000

State

\$ 300,000

k. Auditee qualified as low risk?

Yes

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

None

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

None

# TRAVIS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2015

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)	81.042	56130001939	\$ 99,855	\$ -
Weatherization Assistance Program (DOE)	81.042	56140002011	42,529	-
Total Non-Clustered			142,384	-
TOTAL U.S. DEPARTMENT OF ENERGY			142,384	-
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Parenting in Recovery	93.087	90CU0039/07	180,517	(1,332)
Travis County Adult Probation DWI Court	93.243	5H79TI023060	30,232	-
Travis County Juvenile Treatment Drug Courts	93.243	5H79TI020920-04	40,758	-
Passed Through Office of the Attorney General:				
Title IV-D Child Support Enforcement	93.563	NA	466,179	-
Title IV-D Child Support Enforcement	93.563	NA	47,423	-
Passed Through Texas Department of Housing and Community Affairs:				
Comprehensive Energy Assistance Program (CEAP)	93.568	58130001980	(1,000)	-
Comprehensive Energy Assistance Program (CEAP)	93.568	58140001819	607,651	-
Comprehensive Energy Assistance Program (CEAP)	93.568	58140002248	611,763	-
Comprehensive Energy Assistance Program (CEAP)	93.568	58150002128	1,760,626	-
Enhanced Weatherization Assistance Program (LIHEAP)	93.568	81140001889	436,719	-
Enhanced Weatherization Assistance Program (LIHEAP)	93.568	81150002156	38,388	-
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-2014-227	22,606	-
Title IV-E - Foster Care Reimbursement Program	93.658	TJJD-E-2015-227	169,664	-
Title IV-E Interest Income	93.658	NA	207,507	-
Passed Through Texas Department of Family and Protective Services:				
Title IV-E Foster Care Maintenance	93.658	23940116	3,216	-
Title IV-E Legal FY2013	93.658	23940106	62,742	-
Title IV-E Legal FY2014	93.658	23940106	191,403	-
Total Non-Clustered			4,876,394	(1,332)
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			4,876,394	(1,332)

(continued)

# TRAVIS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2015

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
<b>U.S. DEPARTMENT OF JUSTICE</b>				
Safe Havens: Safe Visitation and Exchange Program	16.527	2010-CW-AX-K018	\$ 162,512	\$ 156,597
Family Drug Treatment Court Children's Continuum	16.585	2011-DC-BX-0010	141,097	77,144
Travis County Juvenile Treatment Drug Courts	16.585	2010-DC-BX-0126	32,049	-
State Criminal Alien Assistance Program (SCAAP)	16.606	2014-H0921-TX-AP	344,003	-
Continuing the Culture of Safety	16.735	2014-RP-BX-0047	6,175	-
Co-Occurring Re-entry Services	16.812	2012-RW-BX-0004	197,367	-
Domestic Violence Accountability Management Program	16.812	2012-SM-BX-0006	103,484	-
Federal Forfeited Property	16.922	NA	151,809	-
Passed Through National Council on Crime and Delinquency: A Culture of Excellence: PREA Training and Education	16.735	14203	34,044	-
Passed Through Office of the Governor - Criminal Justice Division:				
Drug Court and In Home Family Services Expansion	16.523	JB-12-J20-17318-11	159,616	-
Juvenile Accountability Incentive Block Grant	16.523	JB-12-XXX-13391-16	47,869	-
Enhancing Services for Victims of Crime	16.575	VA-13-V30-26568-02	65,936	-
Enhancing Services for Victims of Crime	16.575	2656803	4,869	-
Family Violence Accelerated Prosecution Program	16.588	2104406	79,049	-
Leadership Academy	16.593	RT-10-A10-18122-09	(7,693)	-
Leadership Academy	16.593	RT-10-A10-18122-10	183,551	-
Indigent Defense System Evaluation Project	16.738	2636802	119,513	-
Passed Through City of Austin:				
Justice Assistance Grant	16.738	2011-H3514-TX-DJ	98,424	-
Justice Assistance Grant	16.738	2013-DJ-BX-1095	32,499	-
Passed Through Center for Effective Public Policy: Justice Reinvestment Initiative (JRI) Phase 2	16.751	2010-RR-BX-K069	91,640	91,640
Total Non-Clustered			2,047,813	325,381
TOTAL U.S. DEPARTMENT OF JUSTICE			2,047,813	325,381
<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	130	-
Frate Barker Road Improvements	20.205	CSJ: 0914-04-242	170,010	-
Total Highway Planning and Construction Cluster			170,140	-
Highway Safety Cluster				
Passed Through Texas Department of Transportation:				
TxDOT Impaired Driving Mobilization	20.616	2015-TCSO-IDM-00073	8,543	-
Underage Drinking Prevention Program	20.616	584EGF7082	92	-
Underage Drinking Prevention Program	20.616	58EGF5046	168,581	-
Total Highway Safety Cluster			177,216	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			347,356	-

(continued)

# TRAVIS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2015

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	31-7824-00	\$ (1,975)	\$ -
Emergency Food and Shelter National Program	97.024	32-7824-00	17,153	-
Passed Through Texas Department of Public Safety:				
Public Assistance Grant - October 2013 Floods	97.036	DR 4159-TX	106,130	-
Emergency Management Assistance (SLA-50)	97.042	14TX-EMPG-1403	51,497	-
Emergency Management Assistance (SLA-50)	97.042	15TX-EMPG-1403	51,843	-
Total Non-Clustered			224,648	-
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			224,648	-
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				
Retired Senior Volunteer Program	94.002	14SRWTX015	46,606	-
Retired Senior Volunteer Program	94.002	14SRWTX015	1,995	-
Passed Through Texas Department on Aging and Disability Services (DADS):				
Retired and Senior Volunteer Program	94.002	13RZWTX027	5,010	-
Retired and Senior Volunteer Program	94.002	14SR176126	24,484	-
Passed Through OneStar Foundation:				
Travis County CAPITAL AmeriCorps Project	94.006	06AFHTX0010078	228,574	-
Travis County CAPITAL AmeriCorps Project	94.006	13AFHTX001	30,673	-
Total Non-Clustered			337,342	-
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			337,342	-
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
Community Development Block Grant	14.218	B-06-UC-48-0503	1	-
Community Development Block Grant	14.218	B-08-UC-48-0503	8,405	-
Community Development Block Grant	14.218	B-09-UC-48-0503	22,354	-
Community Development Block Grant	14.218	B-10-UC-48-0503	206,845	-
Community Development Block Grant	14.218	B-11-UC-48-0503	49,717	-
Community Development Block Grant	14.218	B-12-UC-48-0503	179,639	-
Community Development Block Grant	14.218	B-13-UC-48-0503	252,493	26,234
Community Development Block Grant	14.218	B-14-UC-48-0503	262,280	33,162
Passed Through Texas Department of Housing and Community Affairs (TDHCA) to the Travis County Housing Finance Corporation (a blended component unit of Travis County):				
Tenant Based Rental Assistance Grant (TBRA)	14.239	1001327	(1,224)	-
Tenant Based Rental Assistance Reservation Program	14.239	1001924	37,192	-
Total Non-Clustered			1,017,702	59,396
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			1,017,702	59,396

(continued)

# TRAVIS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2015

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: Southwest Travis County Historical Survey	15.904	TX-14-024	\$ 8,500	\$ -
Total Non-Clustered			8,500	-
TOTAL U.S. DEPARTMENT OF THE INTERIOR			8,500	-
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
Passed Through Texas Department of Agriculture: Commodities Program	10.550	75-227022A	1,305	-
Commodities Program	10.550	75-227022A	344	-
Total Non-Clustered			1,649	-
Child Nutrition Cluster				
Passed Through Texas Department of Agriculture: School Breakfast Program	10.553	01282	48,088	-
School Breakfast Program	10.553	01282	15,671	-
School Lunch & Afterschool Snack Program	10.555	01282	89,552	-
School Lunch & Afterschool Snack Program	10.555	01282	30,245	-
USDA/TDA Kithchen Equipment Assistance Grant	10.579	01282	8,528	-
Total Child Nutrition Cluster			192,084	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE			193,733	-
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>		<b>Grand Total:</b>	<b>\$ 9,195,872</b>	<b>\$ 383,445</b> (concluded)

# TRAVIS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF STATE AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2015

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	1604314	\$ 123,381	\$ -
Family Drug Treatment Court	DC-15-A10-19747-08	132,857	-
Indigent Defense Evaluation Project	SF-13-A10-26368-01	1,623	-
Parenting in Recovery/Family Drug Treatment Court	DC-16-A10-19747-09	5,496	-
Prostitute Prevention Program	2750302	3,357	-
Prostitute Prevention Program Planning Grant	SF-14-A10-27503-01	36,131	-
Streamlining Assessment Practices to Improve Youth Substance	2760801	56,802	-
TCSO Bystander Intervention Conference	SF-14-J20-27569-01	595	-
TCSO Vision Summit Reentry Conference	2736702	41,892	-
The Eagle Soars: An Educational and Career Development Program	SF-14-J20-26566-02	73,663	-
Trauma Informed Assessment & Response	SF-14-J20-25772-02	(2,305)	-
Trauma Informed Assessment & Response	2577203	74,661	-
Travis County Adult Probation DWI Court	DC-14-A10-20672-06	22	-
Travis County Adult Probation DWI Court	2067207	224,590	-
Travis County Adult Probation DWI Court	2067208	19,945	-
Veterans Court Program	2339706	148,516	-
Veterans Court Program	2339707	11,341	-
State Forfeited Property	NA	478,771	-
TOTAL OFFICE OF THE GOVERNOR - CRIMINAL JUSTICE DIVISION		<u>1,431,338</u>	<u>-</u>
<b>TEXAS DEPARTMENT OF MOTOR VEHICLES</b>			
Sheriff's Combined Auto Theft Task Force	2015-T01-TRAVIS C-00018	595,193	303,900
Sheriff's Combined Auto Theft Task Force	608-16-2270000	25,952	-
Sheriff's Combined Auto Theft Task Force Forfeited Property	NA	128,419	-
TOTAL TEXAS DEPARTMENT OF MOTOR VEHICLES		<u>749,564</u>	<u>303,900</u>
<b>TEXAS DEPARTMENT OF STATE HEALTH SERVICES</b>			
Passed Through Austin Travis County Integral Care:			
Community Partners for Children	CFS MISC-CPC FY15	70,088	-
Community Partners for Children	CFS MISC-CPC FY16	5,718	-
Passed Through Capital Area Trauma Regional Advisory Council:			
Capital Area Regional Adv Council (CATRAC)	2014-046229	9,999	-
TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICES		<u>85,805</u>	<u>-</u>

(continued)

# TRAVIS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF STATE AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2015

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	OVAG #1553452	\$ 37,959	\$ -
Other Victim Assistance Grant	O0099-16-0160	4,370	-
Victim Coordinator Liaison Grant	1554112	42,000	-
Statewide Automated Victim Notification Service	1555580	<u>31,665</u>	<u>-</u>
TOTAL OFFICE OF THE ATTORNEY GENERAL		<u>115,994</u>	<u>-</u>
<b>TEXAS COMMISSION ON ENVIRONMENTAL QUALITY</b>			
Local Initiatives Projects	582-14-40117	36,034	-
Low Income Repair, Retrofit & Replacement Assistance Program	582-12-20268	728,311	-
TC Environmental Crime Prosecutors	582-13-30092	<u>182,357</u>	<u>-</u>
TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY		<u>946,702</u>	<u>-</u>
<b>TEXAS INDIGENT DEFENSE COMMISSION</b>			
Formula Grant Program	212-14-227	222,137	-
Formula Grant Program	221-15-227	752,203	-
Managed Assigned Counsel	212-15-D08	<u>648,537</u>	<u>530,765</u>
TOTAL TEXAS INDIGENT DEFENSE COMMISSION		<u>1,622,877</u>	<u>530,765</u>
<b>TEXAS DEPARTMENT OF TRANSPORTATION</b>			
Howard Lane @ SH 130	0914-04-255	<u>2,384,971</u>	<u>-</u>
TOTAL TEXAS DEPARTMENT OF TRANSPORTATION		<u>2,384,971</u>	<u>-</u>
<b>TEXAS VETERANS' COMMISSION</b>			
Veterans' Court	FVA-14A-0169	3,450	-
Veterans' Court	FVA_15A_0246	<u>8,536</u>	<u>-</u>
TOTAL TEXAS VETERANS' COMMISSION		<u>11,986</u>	<u>-</u>
<b>TOTAL EXPENDITURES OF STATE AWARDS</b>	<b>Grand Total:</b>	<b><u>\$ 7,349,237</u></b>	<b><u>\$ 834,665</u></b> (concluded)

# TRAVIS COUNTY, TEXAS

## NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2015

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### 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

### 2. NON-CASH AWARDS

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

#### Federal

U.S. Department of Agriculture	CFDA #	Contract #	
Passed through Texas Department of Agriculture:			
Commodities Fiscal Year 2014-2015	10.550	75-227022A	\$ 1,305
Commodities Fiscal Year 2015-2016	10.550	75-227022A	344
Total U.S. Department of Agriculture Non-Cash Awards			<u>1,649</u>
<b>Total Federal Non-Cash Awards</b>			<u>1,649</u>

#### State

Office of the Attorney General			
Statewide Automated Verification Notification System	NA	1555580	31,665
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>\$ 33,314</u>

### 3. SUBRECIPIENTS

During the year ended September 30, 2015 there was \$383,445 awarded under federal grants and \$834,665 awarded under state grants passed through to subrecipients.

### 4. VERIFICATION OF EXPENDITURES BY BUDGET CATEGORY - TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIR CONTRACTS

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

# TRAVIS COUNTY, TEXAS

## SCHEDULE OF PRIOR YEAR AUDIT FINDINGS FISCAL YEAR ENDED SEPTEMBER 30, 2015

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None

**SUPPLEMENTAL SCHEDULES - AUDITEE PREPARED**

# TRAVIS COUNTY, TEXAS

## SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE COMPREHENSIVE ENERGY ASSISTANCE PROGRAM (CEAP) 2014 FISCAL YEAR ENDED SEPTEMBER 30, 2015

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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: 58130001980  
 Contract Period: 04/01/2014 - 09/30/2014

	Budget	Federal		Total
		Current Year	Prior Year	
<b>Revenues:</b>				
Federal	\$ 691,860	\$ (1,000)	\$ 691,811	\$ 690,811
Total revenues	691,860	(1,000)	691,811	690,811
<b>Expenditures:</b>				
Administration	43,241	-	43,192	43,192
Direct Services				
Household Crisis	298,365	-	129,723	129,723
Utility Assistance	298,364	(1,000)	518,896	517,896
Program Services	51,890	-	-	-
Total expenditures	691,860	(1,000)	691,811	690,811
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -

# TRAVIS COUNTY, TEXAS

## SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE COMPREHENSIVE ENERGY ASSISTANCE PROGRAM (CEAP) 2014 FISCAL YEAR ENDED SEPTEMBER 30, 2015

---

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: 58140001819  
 Contract Period: 01/01/2014 - 12/31/2014

		<b>Federal</b>		
	<b>Budget</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Total</b>
<b>Revenues:</b>				
Federal	\$ 2,302,248	\$ 607,651	\$ 1,686,830	\$ 2,294,481
Total revenues	<u>2,302,248</u>	<u>607,651</u>	<u>1,686,830</u>	<u>2,294,481</u>
<b>Expenditures:</b>				
Administration	143,815	38,701	104,835	143,536
Direct Services				
Household Crisis	992,327	89,139	771,554	860,693
Utility Assistance	992,327	479,811	810,441	1,290,252
Program Services	172,579	-	-	-
Travel	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>2,302,248</u>	<u>607,651</u>	<u>1,686,830</u>	<u>2,294,481</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) 2015 FISCAL YEAR ENDED SEPTEMBER 30, 2015

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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: 58140002248  
 Contract Period: 05/01/2015 - 09/30/2015

	Budget	Federal		Total
		Current Year	Prior Year	
<b>Revenues:</b>				
Federal	\$ 612,224	\$ 611,763	\$ -	\$ 611,763
Total revenues	612,224	611,763	-	611,763
<b>Expenditures:</b>				
Administration	38,264	37,803	-	37,803
Household Crisis	264,022	143,490	-	143,490
Utility Assistance	264,021	430,470	-	430,470
Program Services	45,917	-	-	-
Total expenditures	612,224	611,763	-	611,763
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -

# TRAVIS COUNTY, TEXAS

## SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE COMPREHENSIVE ENERGY ASSISTANCE PROGRAM (CEAP) 2015 FISCAL YEAR ENDED SEPTEMBER 30, 2015

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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 - 12/31/2015

	Budget	Federal		Total
		Current Year	Prior Year	
<b>Revenues:</b>				
Federal	\$ 2,517,304	\$ 1,760,626	\$ -	\$ 1,760,626
Total revenues	2,517,304	1,760,626	-	1,760,626
<b>Expenditures:</b>				
Administration	157,257	48,123	-	48,123
Direct Services				
Household Crisis	1,085,070	471,690	-	471,690
Utility Assistance	1,085,069	1,240,813	-	1,240,813
Program Services	188,708	-	-	-
Travel	1,200	-	-	-
Total expenditures	2,517,304	1,760,626	-	1,760,626
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -

# TRAVIS COUNTY, TEXAS

## SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE ENHANCED WEATHERIZATION ASSISTANCE PROGRAM (LIHEAP) 2014 FISCAL YEAR ENDED SEPTEMBER 30, 2015

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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: 81140001889  
 Contract Period: 01/01/2014 - 12/31/2014

	Budget	Federal		Total
		Current Year	Prior Year	
<b>Revenues:</b>				
Federal	\$ 810,134	\$ 436,719	\$ 14,381	\$ 451,100
Total revenues	810,134	436,719	14,381	451,100
<b>Expenditures:</b>				
Administration	50,508	25,572	846	26,418
Materials/Program Support/Labor	631,100	288,593	12,663	301,256
Health and Safety	126,526	120,554	872	121,426
Training and Technical Assistance	2,000	2,000	-	2,000
Total expenditures	810,134	436,719	14,381	451,100
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -

# TRAVIS COUNTY, TEXAS

## SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE ENHANCED WEATHERIZATION ASSISTANCE PROGRAM (LIHEAP) 2015 FISCAL YEAR ENDED SEPTEMBER 30, 2015

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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: 01/01/2015 - 12/31/2015

	Budget	Federal		Total
		Current Year	Prior Year	
<b>Revenues:</b>				
Federal	\$ 545,546	\$ 38,388	\$ -	\$ 38,388
Total revenues	545,546	38,388	-	38,388
<b>Expenditures:</b>				
Administration	34,097	2,258	-	2,258
Materials/Program Support/Labor	407,559	29,773	-	29,773
Health and Safety	101,890	6,357	-	6,357
Training and Technical Assistance	2,000	-	-	-
Total expenditures	545,546	38,388	-	38,388
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -

# TRAVIS COUNTY, TEXAS

## SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE WEATHERIZATION ASSISTANCE PROGRAM (DOE/EXXON) 2014 FISCAL YEAR ENDED SEPTEMBER 30, 2015

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Federal Grantor: U. S. Department of Energy  
 Pass Through Grantor: Texas Department of Housing and Community Affairs  
 CFDA Number: 81.042  
 Contract Number: 56130001939  
 Contract Period: 09/15/2013 - 03/31/2015

	Budget	Federal		Total
		Current Year	Prior Year	
<b>Revenues:</b>				
Federal	\$ 121,806	\$ 99,855	\$ -	\$ 99,855
Total revenues	121,806	99,855	-	99,855
<b>Expenditures:</b>				
Administration	11,296	8,516	-	8,516
Liability/Pollution Occurrence Insurance	5,267	71,157	-	71,157
Fiscal Audit	800	14,002	-	14,002
Materials/Program Support/Labor	76,478	-	-	-
Health and Safety	19,120	-	-	-
Training and Technical Assistance	8,845	6,180	-	6,180
Total expenditures	121,806	99,855	-	99,855
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -

# TRAVIS COUNTY, TEXAS

## SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE WEATHERIZATION ASSISTANCE PROGRAM (DOE/EXXON) 2015 FISCAL YEAR ENDED SEPTEMBER 30, 2015

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Federal Grantor: U. S. Department of Energy  
 Pass Through Grantor: Texas Department of Housing and Community Affairs  
 CFDA Number: 81.042  
 Contract Number: 56140002011  
 Contract Period: 09/08/2014 - 06/30/2015

	Budget	Federal		Total
		Current Year	Prior Year	
<b>Revenues:</b>				
Federal	\$ 120,343	\$ 42,529	\$ -	\$ 42,529
Total revenues	120,343	42,529	-	42,529
<b>Expenditures:</b>				
Administration	9,834	3,843	-	3,843
Liability/PollutionOccurrence Insurance	5,378	-	-	-
Fiscal Audit	800	-	-	-
Materials/Program Support/Labor	85,865	32,332	-	32,332
Health and Safety	16,466	6,104	-	6,104
Training and Technical Assistance	2,000	250	-	250
Total expenditures	120,343	42,529	-	42,529
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -

# TRAVIS COUNTY, TEXAS

## SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE HOME - TENANT BASED RENTAL ASSISTANCE RESERVATION PROGRAM FISCAL YEAR ENDED SEPTEMBER 30, 2015

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Federal Grantor:	U. S. Department of Housing and Urban Development
Pass Through Grantor:	Texas Department of Housing and Community Affairs
CFDA Number:	14.239
Contract Number:	1001327
Contract Period:	3/4/2011 - 3/1/2013

	Budget	Federal		Total
		Current Year	Prior Years	
<b>Revenues:</b>				
Federal	\$ 338,013	\$ (1,224)	\$ 311,587	\$ 310,363
Total revenues	<u>338,013</u>	<u>(1,224)</u>	<u>311,587</u>	<u>310,363</u>
<b>Expenditures:</b>				
Administration	25,052	-	3,206	3,206
Rental Assistance	<u>312,961</u>	<u>(1,224)</u>	<u>308,381</u>	<u>307,157</u>
Total expenditures	<u>338,013</u>	<u>(1,224)</u>	<u>311,587</u>	<u>310,363</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# TRAVIS COUNTY, TEXAS

## SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE HOME - TENANT BASED RENTAL ASSISTANCE RESERVATION PROGRAM FISCAL YEAR ENDED SEPTEMBER 30, 2015

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Federal Grantor:	U. S. Department of Housing and Urban Development
Pass Through Grantor:	Texas Department of Housing and Community Affairs
CFDA Number:	14.239
Contract Number:	1001924
Contract Period:	7/3/2013-07/2/2015

		<b>Federal</b>		
	<b>Budget</b>	<b>Current Year</b>	<b>Prior Years</b>	<b>Total</b>
<b>Revenues:</b>				
Federal	\$ 196,083	\$ 37,192	\$ 132,699	\$ 169,891
Total revenues	<u>196,083</u>	<u>37,192</u>	<u>132,699</u>	<u>169,891</u>
<b>Expenditures:</b>				
Administration	14,525	3,235	8,829	12,064
Rental Assistance	<u>181,558</u>	<u>33,957</u>	<u>123,870</u>	<u>157,827</u>
Total expenditures	<u>196,083</u>	<u>37,192</u>	<u>132,699</u>	<u>169,891</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>