

# **Travis County, Texas**

**Reports on Federal and State Awards  
for the Year Ended September 30, 2014**

**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, 2014, 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 20, 2015.

**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 20, 2015



**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, 2014. 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, 2014.

## **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, 2014, and have issued our report thereon dated February 20, 2015. 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 18 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 20, 2015

**Travis County, Texas**  
**Schedule of Findings and Questioned Costs**  
**September 30, 2014**

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	<u>Description</u>
<b>I. Summary of Auditors' 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 Health and Human Services	
93.568 - Comprehensive Energy Assistance Program (CEAP)	
93.568 - Comprehensive Energy Assistance Program (CEAP)	
93.568 - Comprehensive Energy Assistance Program (CEAP)	
93.568 - Enhanced Weatherization Assistance Program (LIHEAP)	
US Department of Justice	
16.523 - Drug Court and In Home Family Services Expansion	
16.523 - Juvenile Accountability Incentive Block Grant	
16.593 - Leadership Academy	
US Department of Transportation	
20.205 - Frate Barker Road Improvements	
20.616 - Underage Drinking Prevention Program	

**Travis County, Texas**  
**Schedule of Findings and Questioned Costs**  
**September 30, 2014**

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i. Major programs (continued):

State

Office of the Governor - Criminal Justice Division

Indigent Defense System Evaluation Project

Texas Department of Motor Vehicles

Sheriff's Combined Auto Theft Task Force

Texas Indigent Defense Commission

Formula Grant Program

Texas Department of Transportation

Howard Lane @ SH 130

Texas Commission on Environmental Quality

TC Environmental Crime Prosecutors

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

Federal

\$ 401,487

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, 2014

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	56110001914	\$ 18,966	\$ -
TOTAL DEPARTMENT OF ENERGY			<u>18,966</u>	<u>-</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Parenting in Recovery	93.087	90CU0039/06	208,276	156,584
Parenting in Recovery	93.087	90CU0039/07	438,294	82,795
Travis County Juvenile Treatment Drug Courts	93.243	5H79TI020920-03	(35)	
Travis County Juvenile Treatment Drug Courts	93.243	5H79TI020920-04	187,291	
Travis County Adult Probation DWI Court	93.243	5H79TI023060	44,436	
Passed Through Office of the Attorney General:				
Title IV-D Child Support Enforcement	93.563	NA	348,224	
Title IV-D Child Support Enforcement	93.563	NA	29,547	
Passed Through Texas Department of Housing and Community Affairs:				
Comprehensive Energy Assistance Program (CEAP)	93.568	58110001100	(467)	
Comprehensive Energy Assistance Program (CEAP)	93.568	58130001651	1,935,135	
Comprehensive Energy Assistance Program (CEAP)	93.568	58130001980	691,811	
Comprehensive Energy Assistance Program (CEAP)	93.568	58140001819	1,686,830	
Enhanced Weatherization Assistance Program (LIHEAP)	93.568	81130001737	552,660	
Enhanced Weatherization Assistance Program (LIHEAP)	93.568	81140001889	14,381	
Passed Through Texas Council for Developmental Disabilities:				
Disabled Parking Public Awareness Campaign	93.630	13183	37,125	
Passed Through Texas Department of Family and Protective Services:				
Title IV-E Foster Care Maintenance	93.658	23940116	7,782	
Title IV-E Legal FY2012	93.658	23940106	85,123	
Title IV-E Legal FY2013	93.658	23940106	67,879	
Passed Through Texas Department of Family and Protective Services, then Texas Juvenile Justice Department:				
Title IV-E - Foster Care Reimbursement Program	93.658	TJJD-E-2013-227	39,409	
Title IV-E - Foster Care Reimbursement Program	93.658	TJJD-E-2014-227	96,284	
Title IV-E Interest Income	93.658	NA	<u>113,579</u>	
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>6,583,564</u>	<u>239,379</u> (continued)

# TRAVIS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2014

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	\$ 204,146	\$ 198,521
Travis County Juvenile Treatment Drug Courts	16.585	2010-DC-BX-0126	99,710	
Family Drug Treatment Court Children's Continuum	16.585	2011-DC-BX-0010	165,705	103,951
State Criminal Alien Assistance Program (SCAAP)	16.606	2013-H1759-TX-AP	483,085	
Bullet Proof Vest Program	16.607	2011X0BX11058096	493	
Co-Occurring Re-entry Services	16.812	2012-RW-BX-0004	236,120	
Domestic Violence Accountability Management Program	16.812	2012-SM-BX-0006	213,866	
Federal Forfeited Property	16.922	NA	88,432	
Passed Through Office of the Governor - Criminal Justice Division:				
Drug Court and In Home Family Services Expansion	16.523	JB-12-J20-17318-10	162,000	
Juvenile Accountability Incentive Block Grant	16.523	JB-12-XXX-13391-15	56,219	
Child Abuse Victim Services	16.575	VA-13-V30-23166-04	22,000	
Enhancing Services for Victims of Crime	16.575	VA-13-V30-26568-01	59,423	
Family Violence Accelerated Prosecution Program	16.588	WF-13-V30-21044-05	76,959	
Leadership Academy	16.593	RT-10-A10-18122-08	(1,270)	
Leadership Academy	16.593	RT-10-A10-18122-09	146,105	
Passed Through National Council on Crime and Delinquency:				
A Culture of Excellence: PREA Training and Education	16.735	2010-RP-BX-K001	41,411	
Passed Through Center for Effective Public Policy:				
Justice Reinvestment Initiative (JRI) Phase 2	16.751	2010-RR-BX-K069	16,135	16,135
Total Non-Clustered Programs			<u>2,070,539</u>	<u>318,607</u>
JAG Program Cluster				
Passed Through City of Austin:				
Justice Assistance Grant	16.738	2010-H8725-TX-DJ	20,690	
Justice Assistance Grant	16.738	2012-DJ-BX-0537	86,000	
Justice Assistance Grant	16.738	2013-DJ-BX-1095	46,176	
Total JAG Program Cluster			<u>152,866</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>2,223,405</u>	<u>318,607</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
Passed Through Texas Department of Transportation:				
Underage Drinking Prevention Program	20.616	584EGF7082	161,280	
Total Non-Clustered Programs			<u>161,280</u>	<u>-</u>

(continued)

# TRAVIS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2014

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
Highway Planning and Construction Cluster				
Passed Through Texas Department of Transportation:				
Frate Barker Road Improvements	20.205	CSJ: 0914-04-242	\$ 1,444,698	\$ -
McKinney Falls Pedestrian Way	20.205	CSJ: 0914-04-267	(2,800)	
Total Highway Planning and Construction Cluster			<u>1,441,898</u>	<u>-</u>
Highway Safety Cluster				
Passed Through National Sheriffs Association:				
Youth Alcohol Project	20.600	DTNH22-94-G05114-TX01	2,452	
Passed Through Texas Department of Transportation:				
TxDOT Impaired Driving Mobilization	20.601	2014-TCSO-IDM-0028	14,038	
Total Highway Safety Cluster			<u>16,490</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>1,619,668</u>	<u>-</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
Passed Through Emergency Food and Shelter National Board:				
Emergency Food and Shelter National Program	97.024	2013 PHASE 31 EF&SP	23,270	
Passed Through Texas Department of Public Safety:				
Public Assistance Grant - October 2013 Floods	97.036	DR 4159-TX	46,769	
Emergency Management Assistance (SLA-50)	97.042	13TX-EMPG-1403	69,700	
Emergency Management Assistance (SLA-50)	97.042	14TX-EMPG-1403	17,166	
State Homeland Security Program (SHSP) LETPA	97.067	13-SR 48453-02	22,500	
SHSP-Gas ID	97.067	13-SR-48453-01	9,500	
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>188,905</u>	<u>-</u>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				
Retired Senior Volunteer Program	94.002	11SRWTX002	50,373	
Retired Senior Volunteer Program	94.002	14SRWTX015	3,529	
Passed Through Texas Department on Aging and Disability Services (DADS):				
Retired and Senior Volunteer Program	94.002	13RZWTX027	19,475	
Passed Through OneStar Foundation:				
Travis County CAPITAL AmeriCorps Project	94.006	06AFHTX0010051	(18,844)	
Travis County CAPITAL AmeriCorps Project	94.006	06AFHTX0010078	292,671	
Travis County CAPITAL AmeriCorps Project	94.006	06AFHTX0010078	42,250	
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>389,454</u>	<u>-</u>

(continued)

# TRAVIS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2014

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
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	\$ 57,257	\$ -
Tenant Based Rental Assistance Reservation Program	14.239	1001924	<u>114,035</u>	
Total Non-Clustered Programs			<u>171,292</u>	<u>-</u>
CDBG - Entitlement Grants Cluster				
Community Development Block Grant	14.218	B-08-UC-48-0503	76,445	
Community Development Block Grant	14.218	B-09-UC-48-0503	538,990	1,346
Community Development Block Grant	14.218	B-10-UC-48-0503	235,137	
Community Development Block Grant	14.218	B-11-UC-48-0503	351,543	5,896
Community Development Block Grant	14.218	B-12-UC-48-0503	286,227	34,535
Community Development Block Grant	14.218	B-13-UC-48-0503	<u>313,852</u>	<u>35,123</u>
Total CDBG - Entitlement Grants Cluster			<u>1,802,194</u>	<u>76,900</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>1,973,486</u>	<u>76,900</u>
<b>U.S. DEPARTMENT OF THE INTERIOR</b>				
Passed Through Texas Historical Commission:				
Southeast Travis County Historical Survey	15.904	TX-13-033	<u>7,500</u>	
Total Non-Clustered Programs			<u>7,500</u>	<u>-</u>
Fish and Wildlife Cluster				
Passed Through Texas Parks and Wildlife Department:				
Pace Bend Tourney Point Boat Ramp	15.605	F-249-B	<u>111,075</u>	
Total Fish and Wildlife Cluster			<u>111,075</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF THE INTERIOR			<u>118,575</u>	<u>-</u>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
Passed Through Texas Department of Agriculture:				
Commodities Program	10.550	75-227022A	9,354	
Commodities Program	10.550	75-227022A	<u>107</u>	
Total Non-Clustered Programs			<u>9,461</u>	<u>-</u>

(continued)

# TRAVIS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2014

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
Child Nutrition Cluster				
Passed Through Texas Department of Agriculture:				
School Breakfast Program	10.553	01282	\$ 61,191	\$ -
School Breakfast Program	10.553	01282	17,750	
School Lunch & Afterschool Snack Program	10.555	01282	118,988	
School Lunch & Afterschool Snack Program	10.555	01282	<u>33,546</u>	
Total Child Nutrition Cluster			<u>231,475</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>240,936</u>	<u>-</u>
<b>NATIONAL ENDOWMENT FOR THE HUMANITIES</b>				
County Archives Preservation Assessment and Supplies	45.149	PG-52145-14	<u>6,000</u>	
TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES			<u>6,000</u>	<u>-</u>
<b>U.S. DEPARTMENT OF DEFENSE</b>				
Electronic Transmission of Ballot Portal	12.219	H98210-13-1-0010	<u>19,950</u>	
TOTAL U.S. DEPARTMENT OF DEFENSE			<u>19,950</u>	<u>-</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b><u>\$ 13,382,909</u></b>	<b><u>\$ 634,886</u></b> (concluded)
			<b>Grand Total:</b>	

# TRAVIS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF STATE AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2014

State Grantor/ Pass-Through Grantor/ Program Title	Contract Number	Expenditures	Amount Provided to Subrecipients
<b>OFFICE OF THE GOVERNOR - CRIMINAL JUSTICE DIVISION</b>			
Travis County Adult Probation DWI Court	DC-13-A10-20672-05	\$ (194)	\$ -
Travis County Adult Probation DWI Court	DC-14-A10-20672-06	190,535	
Travis County Adult Probation DWI Court	2067207	16,683	
Veterans Court Program	DC-14-A10-23397-05	173,762	
Veterans Court Program	2339706	11,125	
Drug Diversion Court	DC-14-A10-16043-13	110,059	
Family Drug Treatment Court	DC-14-A10-19747-07	133,836	
Family Drug Treatment Court	DC-15-A10-19747-08	5,336	
Indigent Defense Evaluation Project	SF-13-A10-26368-01	126,542	
Travis County Eagle Resource Project	SF-13-J20-23135-03	(90)	
Trauma Informed Assessment & Response	SF-14-J20-25772-02	147,495	
The Eagle Soars: An Educational and Career Development Program	SF-14-J20-26566-01	102,791	
TCSO Bystander Intervention Conference	SF-14-J20-27569-01	28,860	
State Forfeited Property	NA	654,753	
<b>TOTAL OFFICE OF THE GOVERNOR - CRIMINAL JUSTICE DIVISION</b>		<b>1,701,493</b>	<b>-</b>
<b>TEXAS DEPARTMENT OF MOTOR VEHICLES</b>			
Sheriff's Combined Auto Theft Task Force	2014-T01-TRAVIS C-00008	614,662	304,968
Sheriff's Combined Auto Theft Task Force	2015-T01-TRAVIS C-00018	27,543	
Sheriff's Combined Auto Theft Task Force	SA-T01-10069-13	18,554	18,095
Sheriff's Combined Auto Theft Task Force Forfeited Property	NA	27,489	
<b>TOTAL TEXAS DEPARTMENT OF MOTOR VEHICLES</b>		<b>688,248</b>	<b>323,063</b>
<b>TEXAS DEPARTMENT OF STATE HEALTH SERVICES</b>			
Passed Through: Austin Travis County Integral Care			
Children's Mental Health	CFS MISC-CPC FY13	(286)	
Community Partners for Children	CFS MISC-CPC FY14	58,573	
Passed Through Capital Area Trauma Regional Advisory Council:			
Capital Area Regional Adv Council (CATRAC)	2013-043606-001	9,722	
<b>TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICES</b>		<b>68,009</b>	<b>-</b>
<b>OFFICE OF THE ATTORNEY GENERAL</b>			
Victim Coordinator Liaison Grant	1442763	42,000	
Other Victim Assistance Grant	OVAG #1444868	35,774	
Other Victim Assistance Grant	OVAG #1553452	4,042	
Statewide Automated Victim Notification Service	1446434	31,665	
<b>TOTAL OFFICE OF THE ATTORNEY GENERAL</b>		<b>113,481</b>	<b>-</b>

(continued)

# TRAVIS COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF STATE AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2014

State Grantor/ Pass-Through Grantor/ Program Title	Contract Number	Expenditures	Amount Provided to Subrecipients
<b>TEXAS COMMISSION ON ENVIRONMENTAL QUALITY</b>			
Low Income Repair, Retrofit & Replacement Assist Program	582-9-90416-03	\$ (92,608)	\$ -
Low Income Repair, Retrofit & Replacement Assistance Program	582-12-20268	814,120	
LIP - Counterfeit Motor Vehicle Inspection Program	582-8-89964	28,000	
LIP - Transportation Management Association	582-8-89964	32,025	
TC Environmental Crime Prosecutors	582-13-30092	179,256	
TC Environmental Crime Prosecutors	582-13-30092	<u>16,127</u>	
TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY		<u>976,920</u>	<u>-</u>
<b>TEXAS INDIGENT DEFENSE COMMISSION</b>			
Formula Grant Program	213-13-227	202,607	
Formula Grant Program	213-14-227	<u>1,272,239</u>	
TOTAL TEXAS INDIGENT DEFENSE COMMISSION		<u>1,474,846</u>	<u>-</u>
<b>TEXAS DEPARTMENT OF TRANSPORTATION</b>			
Howard Lane @ SH 130	0914-04-255	<u>3,350,137</u>	
TOTAL TEXAS DEPARTMENT OF TRANSPORTATION		<u>3,350,137</u>	<u>-</u>
<b>TEXAS VETERANS' COMMISSION</b>			
Veterans' Court	FVA-14A-0169	<u>12,246</u>	
TOTAL TEXAS VETERANS' COMMISSION		<u>12,246</u>	<u>-</u>
<b>TOTAL EXPENDITURES OF STATE AWARDS</b>	<b>Grand Total:</b>	<b><u>\$ 8,385,380</u></b>	<b><u>\$ 323,063</u></b> (concluded)

# TRAVIS COUNTY, TEXAS

## NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS FISCAL YEAR ENDED SEPTEMBER 30, 2014

### 1. BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards and the Schedule of Expenditures of State Awards are prepared using the modified accrual basis of accounting. Under this basis, expenditures are recorded when incurred, if measurable.

### 2. NON-CASH AWARDS

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

#### Federal

U.S. Department of Agriculture	CFDA #	Contract #		
Passed through Texas Department of Agriculture:				
Commodities Fiscal Year 2013-2014	10.550	75-227022A	\$	9,354
Commodities Fiscal Year 2014-2015	10.550	75-227022A		107
Total U.S. Department of Agriculture Non-Cash Awards				<u>9,461</u>
<b>Total Federal Non-Cash Awards</b>				<u>9,461</u>

#### State

<b>Office of the Attorney General</b>				
Statewide Automated Verification Notification System	NA	1446434		<u>31,665</u>
Total Office of the Attorney General Non-Cash Awards				<u>31,665</u>
<b>Total State Non-Cash Awards</b>				<u>31,665</u>
<b>Total Federal and State Non-Cash Awards</b>			\$	<u><u>41,126</u></u>

### 3. SUBRECIPIENTS

During the year ended September 30, 2014 there was \$634,886 awarded under federal grants and \$323,063 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, 2014

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**There were no findings in the prior year.**

## **SUPPLEMENTAL SCHEDULES**

# TRAVIS COUNTY, TEXAS

## SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE COMPREHENSIVE ENERGY ASSISTANCE PROGRAM (CEAP) 2011 FISCAL YEAR ENDED SEPTEMBER 30, 2014

Federal Grantor: U. S. Department of Health and Human Services  
 Pass Through Grantor: Texas Department of Housing and Community Affairs  
 CFDA Number: 93.568  
 Contract Number: 58110001100  
 Contract Period: 01/01/2011 - 12/31/2011

	Budget	Federal		Total
		Current Year	Prior Year(s)	
<b>Revenues:</b>				
Federal	\$ 5,519,883	\$ (467)	\$ 4,582,133	\$ 4,581,666
Total revenues	5,519,883	(467)	4,582,133	4,581,666
<b>Expenditures:</b>				
Administration	373,302	(467)	286,720	286,253
Travel	1,200	-	-	-
Energy Crisis	1,939,070	-	1,665,888	1,665,888
Co-payment	69,358	-	37,976	37,976
Elderly and Disabled	2,604,414	-	2,102,693	2,102,693
Heating/Cooling	514,539	-	477,345	477,345
Direct Service Support	18,000	-	11,511	11,511
Total expenditures	5,519,883	(467)	4,582,133	4,581,666
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -

# TRAVIS COUNTY, TEXAS

## SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE COMPREHENSIVE ENERGY ASSISTANCE PROGRAM (CEAP) 2013 FISCAL YEAR ENDED SEPTEMBER 30, 2014

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

	Budget	Federal		Total
		Current Year	Prior Year	
<b>Revenues:</b>				
Federal	\$ 2,898,329	\$ 1,935,135	\$ 893,019	\$ 2,828,154
Total revenues	2,898,329	1,935,135	893,019	2,828,154
<b>Expenditures:</b>				
Administration	181,071	94,561	32,783	127,344
Assurance 16	189,472	-	-	-
Direct Services				
Household Crisis	1,263,293	660,749	303,802	964,551
Utility Assistance	1,263,293	1,179,825	556,434	1,736,259
Travel	1,200	-	-	-
Total expenditures	2,898,329	1,935,135	893,019	2,828,154
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, 2014

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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

		<u>Federal</u>		
	Budget	Current Year	Prior Year	Total
<b>Revenues:</b>				
Federal	\$ 691,860	\$ 691,811	\$ -	\$ 691,811
Total revenues	<u>691,860</u>	<u>691,811</u>	<u>-</u>	<u>691,811</u>
<b>Expenditures:</b>				
Administration	43,241	43,192	-	43,192
Assurance 16	51,890	-	-	-
Direct Services				
Household Crisis	298,365	129,723	-	129,723
Utility Assistance	298,364	518,896	-	518,896
Total expenditures	<u>691,860</u>	<u>691,811</u>	<u>-</u>	<u>691,811</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) 2014 FISCAL YEAR ENDED SEPTEMBER 30, 2014

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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: 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	\$ 1,686,830	\$ -	\$ 1,686,830
Total revenues	<u>2,302,248</u>	<u>1,686,830</u>	<u>-</u>	<u>1,686,830</u>
<b>Expenditures:</b>				
Administration	143,815	104,835	-	104,835
Assurance 16	172,579	-	-	-
Direct Services				
Household Crisis	992,327	771,554	-	771,554
Utility Assistance	992,327	810,441	-	810,441
Travel	1,200	-	-	-
Total expenditures	<u>2,302,248</u>	<u>1,686,830</u>	<u>-</u>	<u>1,686,830</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) 2014 FISCAL YEAR ENDED SEPTEMBER 30, 2014

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: 81130001737  
 Contract Period: 04/01/2013 - 03/31/2014

		<u>Federal</u>		
	Budget	Current Year	Prior Year	Total
<b>Revenues:</b>				
Federal	\$ 823,394	\$ 552,660	\$ -	\$ 552,660
Total revenues	<u>823,394</u>	<u>552,660</u>	<u>-</u>	<u>552,660</u>
<b>Expenditures:</b>				
Administration	51,337	31,283	-	31,283
Materials/Program Support/Labor	616,046	435,613	-	435,613
Health and Safety	154,011	85,764	-	85,764
Training and Technical Assistance	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>823,394</u>	<u>552,660</u>	<u>-</u>	<u>552,660</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) 2014 FISCAL YEAR ENDED SEPTEMBER 30, 2014

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	\$ 14,381	\$ -	\$ 14,381
Total revenues	810,134	14,381	-	14,381
<b>Expenditures:</b>				
Administration	50,508	846	-	846
Materials/Program Support/Labor	606,100	12,663	-	12,663
Health and Safety	151,526	872	-	872
Training and Technical Assistance	2,000	-	-	-
Total expenditures	810,134	14,381	-	14,381
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, 2014

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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:	81.042
Contract Number:	56110001914
Contract Period:	02/01/2014 - 07/31/2014

		<u>Federal</u>		
	<b>Budget</b>	<b>Current Year</b>	<b>Prior Year</b>	<b>Total</b>
<b>Revenues:</b>				
Federal	\$ 43,287	\$ 18,966	\$ -	\$ 18,966
Total revenues	<u>43,287</u>	<u>18,966</u>	<u>-</u>	<u>18,966</u>
<b>Expenditures:</b>				
Liability Insurance	1,000	-	-	-
Fiscal Audit	800	-	-	-
Materials / Program Support / Labor	26,790	15,593	-	15,593
Health and Safety	6,697	3,373	-	3,373
Training and Technical Assistance	<u>8,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>43,287</u>	<u>18,966</u>	<u>-</u>	<u>18,966</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, 2014

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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 - 7/2/2013

	Budget	Federal		Total
		Current Year	Prior Years	
<b>Revenues:</b>				
Federal	\$ 311,587	\$ 57,527	\$ 254,060	\$ 311,587
Total revenues	<u>311,587</u>	<u>57,527</u>	<u>254,060</u>	<u>311,587</u>
<b>Expenditures:</b>				
Administration	3,206	-	3,206	3,206
Rental Assistance	<u>308,381</u>	<u>57,527</u>	<u>250,854</u>	<u>308,381</u>
Total expenditures	<u>311,587</u>	<u>57,527</u>	<u>254,060</u>	<u>311,587</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, 2014

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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

		<u>Federal</u>		
	Budget	Current Year	Prior Year	Total
<b>Revenues:</b>				
Federal	\$ 132,699	\$ 114,035	\$ 18,664	\$ 132,699
Total revenues	<u>132,699</u>	<u>114,035</u>	<u>18,664</u>	<u>132,699</u>
<b>Expenditures:</b>				
Administration	8,829	8,213	616	8,829
Rental Assistance	<u>123,870</u>	<u>105,822</u>	<u>18,048</u>	<u>123,870</u>
Total expenditures	<u>132,699</u>	<u>114,035</u>	<u>18,664</u>	<u>132,699</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>