

Travis County, Texas

**Reports on Federal and State Awards
for the Year Ended September 30, 2020**

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Travis County, Texas (the County), which comprise the governmental activities, each major fund, and the aggregate remaining fund information as of September 30, 2020, and for the year then ended, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 26, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, including the Public Funds Investment Act (Section 2256, Texas Government Code), regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Austin, Texas
February 26, 2021



**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*
(Includes Reporting on Schedule of Expenditures of Federal Awards)**

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, 2020. 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, 2020.

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, 2020, and the related notes to the financial statements, which collectively comprise Travis County's basic financial statements. We issued our report thereon dated February 26, 2021, which contained unmodified opinions of those financial statements. Our audit was performed for the purpose of forming our opinion on the financial statements that comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards and schedule of expenditures of state awards are presented for purposes of additional analysis as required by Uniform Guidance and the *State of Texas Single Audit Circular* and are not required parts of the basic financial statements. The supplemental schedules on pages 17 to 23 are also presented for the purpose of additional analysis as required by the Texas Department of Housing and Community Affairs (TDHCA). These schedules are not a required part of the basis financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United State of America. In our opinion the schedules of federal and state awards and other supplemental schedules are fairly stated, in all material respects, in relation to the financial statements as a whole.



Austin, Texas
February 26, 2021

**TRAVIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2020**

I. Summary of Auditor's Results	<u>Description</u>
Financial Statements	
a. Type of auditors' report issued:	Unmodified
Internal Control Over Financial Reporting	
b. Material weakness(es) identified Significant deficiency(ies) that are not considered to be material weaknesses?	None
c. 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 Significant deficiency(ies) that are not considered to be material weaknesses?	None
f. 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 The Treasury	
CFDA 21.019: Coronavirus Relief Fund	
<u>State</u>	
Texas Department of Motor Vehicles	
Sheriff's Combined Auto Theft Task Force	
Dollar threshold considered between Type A and Type B	
j. Programs:	
Federal	\$ 1,097,760
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, 2020

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	\$ 43,514	\$ -
School Breakfast Program	10.553	01282	9,553	-
National School Lunch Program - Lunch and Snack	10.555	01282	87,251	-
National School Lunch Program - Lunch and Snack	10.555	01282	<u>19,966</u>	<u>-</u>
Total Child Nutrition Cluster			<u>160,284</u>	<u>-</u>
Food Distribution Cluster				
Passed Through Texas Department of Agriculture:				
Commodities Program	10.569	75-227022A	6,417	-
Commodities Program	10.569	75-227022A	<u>631</u>	<u>-</u>
Total Food Distribution Cluster			<u>7,048</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>167,332</u>	<u>-</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
CDBG - Entitlement Grants Cluster				
Community Development Block Grant	14.218	B-16-UC-48-0503	50,352	50,238
Community Development Block Grant	14.218	B-17-UC-48-0503	7,311	7,311
Community Development Block Grant	14.218	B-18-UC-48-0503	34,891	34,064
Community Development Block Grant	14.218	B-19-UC-48-0503	231,622	-
Community Development Block Grant Coronavirus	14.218	B-20-UW-48-0503	<u>1,824</u>	<u>-</u>
Total CDBG - Entitlement Grants Cluster			<u>326,000</u>	<u>91,613</u>
Passed Through Texas General Land Office:				
Community Development Block Grant - Disaster Recovery (CDBG-DR) HBA	14.228	19-138-000-B478	<u>8,981</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>334,981</u>	<u>91,613</u>
U.S. DEPARTMENT OF THE INTERIOR				
Fish and Wildlife Cluster				
Passed Through Texas Parks and Wildlife Department:				
Webberville and Little Webberville Boating Access Grant	15.605	480801	<u>107,819</u>	<u>-</u>
Total Fish and Wildlife Cluster			<u>107,819</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF THE INTERIOR			<u>107,819</u>	<u>-</u>

(continued)

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2020

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF JUSTICE				
Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0760	\$ 154,035	\$ -
Improving Criminal Justice Responses	16.590	2016-WE-AX-0007	161,333	-
State Criminal Alien Assistance Program	16.606	2019-H0105-TX_AP	216,362	-
State Criminal Alien Assistance Program	16.606	2020-AP-BX-0896	300,551	-
TCSO NIBRS Conversion	16.734	2017-FU-CX-K044	27,960	-
Federal Forfeited Property	16.922	NA	16,491	-
Passed Through City of Austin: FY20 Sex Assault Kit Initiative Program	16.833	2018-AK-BX-0027	15,991	-
Passed Through Office of the Governor - Criminal Justice: Coronavirus Emergency Supplemental Funding	16.034	4154101	<u>654,658</u>	<u>-</u>
Total Non-Clustered			<u>1,547,381</u>	<u>-</u>
JAG Program Cluster				
Passed Through City of Austin: Justice Assistance Grant	16.738	2017-DJ-BX-0569	<u>34,524</u>	<u>-</u>
Total JAG Program Cluster			<u>34,524</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>1,581,905</u>	<u>-</u>
U.S. DEPARTMENT OF TRANSPORTATION				
Highway Planning and Construction Cluster				
Passed Through Texas Department of Transportation: Blake Manor Shared Use Path	20.205	CSJ: 0914-04-273	21,767	-
Braker Ln North Eng & Design	20.205	CSJ: 0914-04-280	26,391	-
Passed Through Texas Parks and Wildlife Department: Arkansas Bend Recreational Trail Development	20.219	516918	<u>28,211</u>	<u>-</u>
Total Highway Planning and Construction Cluster			<u>76,369</u>	<u>-</u>
Highway Safety Cluster				
Passed Through Texas Department of Transportation: 2020 TxDOT Selected Traffic Enforcement Program (STEP)	20.600	2020-TCSO-S-1YG-00023	11,318	-
Underage Drinking Prevention Program	20.600	2020-TRAVIS C-G-1YG-0017	185,562	-
TxDOT Impaired Driving Mobilization	20.616	2019-TCSO-IDM-00009	<u>4,619</u>	<u>-</u>
Total Highway Safety Cluster			<u>201,499</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>277,868</u>	<u>-</u>
U.S. DEPARTMENT OF THE TREASURY				
Equitable Sharing Program - Federal	21.016	NA	109	-
Coronavirus Relief Fund	21.019	NA	<u>27,652,042</u>	<u>786,995</u>
Total Non-Clustered			<u>27,652,151</u>	<u>786,995</u>
TOTAL U.S. DEPARTMENT OF THE TREASURY			<u>27,652,151</u>	<u>786,995</u>

(continued)

See accompanying notes to the schedule.

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2020

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	56190003137	\$ 120,795	\$ -
Total Non-Clustered			<u>120,795</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF ENERGY			<u>120,795</u>	<u>-</u>
U.S. ELECTIONS ASSISTANCE COMMISSION				
Passed Through Texas Secretary of State: 2020 Help America Vote Act (HAVA) CARES Act HAVA Election Security Grant	90.404	TX20101CARES-227	692,329	-
	90.404	TX18101001-01-227	<u>120,000</u>	<u>-</u>
Total Non-Clustered			<u>812,329</u>	<u>-</u>
TOTAL U.S. ELECTIONS ASSISTANCE COMMISSION			<u>812,329</u>	<u>-</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Parenting in Recovery	93.243	5H79T1080280-02	(15,063)	-
Parenting in Recovery	93.243	H79T1080280	356,767	-
CARES Act Provider Relief Fund	93.498	NA	10,687	-
Passed Through Integral Care: Assisted Outpatient Treatment Program	93.997	NA	22,915	-
Passed Through Office of the Attorney General: Title IV-D Child Support Enforcement	93.563	NA	236,488	-
Passed Through Texas Department of Family and Protective Services: Title IV-E Legal FY2019	93.658	24727853	63,087	-
Title IV-E Child Welfare Services	93.658	24727836	478	-
Title IV-E Legal FY2020	93.658	24727853	37,609	-
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	26,794	-
Passed Through Texas Department of Housing and Community Affairs: Comprehensive Energy Assistance Program (CEAP)	93.568	58180002802	(840)	-
Enhanced Weatherization Assistance Program (LIHEAP)	93.568	81190003026	423,838	-
Comprehensive Energy Assistance Program (CEAP)	93.568	58190003001	1,312,416	-
FY20 Comprehensive Energy Assistance Program (CEAP)	93.568	58200003173	2,282,627	-
FY20 Low-Income Home Energy Assistance Act Weatherization Assistance	93.568	81200003198	43,170	-
FY20 Comprehensive Energy Assistance Program (CEAP-CARES)	93.568	58990003316	<u>25,170</u>	<u>-</u>
Total Non-Clustered			<u>4,826,143</u>	<u>-</u>
Maternal, Infant, & Early Childhood Home Visiting				
Passed Through Texas Department of Family and Protective Services:, then United Way: Maternal, Infant and Early Childhood Home Visiting Program	93.870	24532533	151,466	-
Total Maternal, Infant, & Early Childhood Home Visiting			<u>151,466</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>4,977,609</u>	<u>-</u>

(continued)

See accompanying notes to the schedule.

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2020

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	\$ 47,104	\$ -
Retired Senior Volunteer Program	94.002	20SRWTX027	31,264	-
Passed Through OneStar Foundation:				
Travis County CAPITAL AmeriCorps Project	94.006	16AFHTX0010016	288,510	-
Travis County CAPITAL AmeriCorps Project	94.006	16AFHTX0010016	59,945	-
Passed Through Texas Health and Human Services Commissi:				
Retired and Senior Volunteer Program	94.002	17SRWTX022	<u>5,727</u>	<u>-</u>
Total Non-Clustered			<u>432,550</u>	<u>-</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>432,550</u>	<u>-</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through Texas Department of Public Safety:				
HMGP Wildfire Mitigation Grant	97.039	DR-1999-018	75,746	-
Emergency Management Performance Grant FY19	97.042	19TX-EMPG-1403	<u>50,921</u>	<u>-</u>
Total Non-Clustered			<u>126,667</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>126,667</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 36,592,006</u>	<u>\$ 878,608</u> (concluded)
			Grand Total:	

See accompanying notes to the schedule.

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2020

State Grantor/ Pass-Through Grantor/ Program Title	Contract Number	Expenditures	Amount Provided to Subrecipients
OFFICE OF THE ATTORNEY GENERAL			
Other Victims Assistance Grant	2098176	\$ 21,994	\$ -
Victim Coordinator Liaison Grant	1987247	24,072	-
Statewide Automated Victim Notification Service	2004182	34,239	-
Statewide Automated Victim Notification	2111888	2,849	-
Passed Through Texas Council on Family Violence: High Risk Team Demonstration Project	2104409	<u>16,698</u>	<u>-</u>
TOTAL OFFICE OF THE ATTORNEY GENERAL		<u>99,852</u>	<u>-</u>
OFFICE OF THE GOVERNOR - CRIMINAL JUSTICE DIVISION			
State Forfeited Property	NA	<u>116,823</u>	<u>-</u>
TOTAL OFFICE OF THE GOVERNOR - CRIMINAL JUSTICE DIVISION		<u>116,823</u>	<u>-</u>
TEXAS COMMISSION ON ENVIRONMENTAL QUALITY			
Low Income Repair, Retrofit & Replacement Assistance Program	582-12-20268	(1)	-
Passed Through Williamson County: Low Income, Repair, Retrofit & Replacement Asst. Prog-WilCo	582-12-20269	<u>(1,603)</u>	<u>-</u>
TOTAL TEXAS COMMISSION ON ENVIRONMENTAL QUALITY		<u>(1,604)</u>	<u>-</u>
TEXAS DEPARTMENT OF MOTOR VEHICLES			
Sheriff's Combined Auto Theft Task Force	608-20-227000	585,651	295,880
Sheriff's Combined Auto Theft Task Force Forfeited Property	NA	42,380	-
Sheriff's Combined Auto Theft Task Force	608-20-227000	<u>36,961</u>	<u>-</u>
TOTAL TEXAS DEPARTMENT OF MOTOR VEHICLES		<u>664,992</u>	<u>295,880</u>
TEXAS DEPARTMENT OF STATE HEALTH SERVICE			
Passed Through Capital Area Trauma Regional Advisory Co: Capital Area Trauma Regional Advisory Council	FY20-113/911/3588	7,771	-
Passed Through Integral Care: Community Partners for Children	CFS-MISC-CPC FY20	35,912	-
Community Partners for Children	CFS MISC-CPC FY21	<u>6,218</u>	<u>-</u>
TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICE		<u>49,901</u>	<u>-</u>
TEXAS INDIGENT DEFENSE COMMISSION			
Formula Grant Program	212-20-227	805,303	-
Holistic Defense	212-79-D01	(1,291)	(3,178)
Mental Health Public Defender Limited Felony Expansion	212-19-D03	50,611	-
Holistic Defense	212-70-D01	55,335	276,679
Mental Health Public Defender Limited Felony Expansion	212-29-D03	97,096	-
Public Defender Office & MAC Enhanc	212-20-D07	<u>204,235</u>	<u>191,707</u>
TOTAL TEXAS INDIGENT DEFENSE COMMISSION		<u>1,211,289</u>	<u>465,208</u> (continued)

See accompanying notes to the schedule.

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2020

State Grantor/ Pass-Through Grantor/ Program Title	Contract Number	Expenditures	Amount Provided to Subrecipients
TEXAS PARKS AND WILDLIFE DEPARTMENT			
4H CAPITAL Youth Outdoor Ambassador Program	52-000749	\$ 16,615	\$ -
TOTAL TEXAS PARKS AND WILDLIFE DEPARTMENT		<u>16,615</u>	<u>-</u>
TEXAS VETERANS' COMMISSION			
Veterans' Court	VTC-19-014	36,041	-
Veterans' Court	GT-VTC20-000	<u>12,615</u>	<u>-</u>
TOTAL TEXAS VETERANS' COMMISSION		<u>48,656</u>	<u>-</u>
TOTAL EXPENDITURES OF STATE AWARDS	Grand Total:	<u>\$ 2,206,524</u>	<u>\$ 761,088</u> (concluded)

See accompanying notes to the schedule.

TRAVIS COUNTY, TEXAS
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2020

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	CFDA #	Contract #	
U.S. Department of Agriculture			
Passed through Texas Department of Agriculture:			
Commodities Fiscal Year 2019-2020	10.569	75-227022A	\$ 6,417
Commodities Fiscal Year 2020-2021	10.569	75-227022A	<u>631</u>
Total U.S. Department of Agriculture Non-Cash Awards			<u>7,048</u>
Total Federal Non-Cash Awards			<u>7,048</u>
State			
Office of the Attorney General			
Statewide Automated Verification Notification System Fiscal Year 2019-2020	NA	2004182	34,239
Statewide Automated Verification Notification System Fiscal Year 2020-2021	NA	2111888	<u>2,849</u>
Total Office of the Attorney General Non-Cash Awards			<u>37,088</u>
Total State Non-Cash Awards			<u>37,088</u>
Total Federal and State Non-Cash Awards			<u>\$ 44,136</u>

3. SUBRECIPIENTS

During the year ended September 30, 2020 there was \$878,608 awarded under federal grants and \$761,088 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, 2020

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.

5. 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, 2020**

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) FY2019-2020
FISCAL YEAR ENDED SEPTEMBER 30, 2020

Federal Grantor: U. S. Department of Energy
 Pass Through Grantor: Texas Department of Housing and Community Affairs
 CFDA Number: 81.042
 Contract Number: 56190003137
 Contract Period: 07/01/2019 - 06/30/2021

		<u>Federal</u>		
	Budget	Current Year	Prior Year	Total
Revenues:				
Federal	\$ 484,616	\$ 120,795	\$ -	\$ 120,795
Total revenues	<u>484,616</u>	<u>120,795</u>	<u>-</u>	<u>120,795</u>
Expenditures:				
Administration	109,668	41,613	-	41,613
Liability/Pollution Occurance Insurance	-	-	-	-
Fiscal Audit	-	-	-	-
Material/Program Support/Labor	311,208	70,755	-	70,755
Health and Safety	63,740	8,427	-	8,427
Training and Technical Assistance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>484,616</u>	<u>120,795</u>	<u>-</u>	<u>120,795</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TRAVIS COUNTY, TEXAS
SUPPLEMENTAL GRANT REVENUE AND EXPENSE SCHEDULE
COMPREHENSIVE ENERGY ASSISTANCE PROGRAM (CEAP) 2018
FISCAL YEAR ENDED SEPTEMBER 30, 2020

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

	Budget	Federal		Total
		Current Year	Prior Years	
Revenues:				
Federal	\$ 3,861,774	\$ (840)	\$ 3,861,765	\$ 3,860,925
Total revenues	<u>3,861,774</u>	<u>(840)</u>	<u>3,861,765</u>	<u>3,860,925</u>
Expenditures:				
Administration	278,581	-	278,572	278,572
Direct Services				
Household Crisis	1,579,663	-	1,066,249	1,066,249
Utility Assistance	1,533,464	(840)	2,516,944	2,516,104
Program Services	470,066	-	-	-
Travel	-	-	-	-
Total expenditures	<u>3,861,774</u>	<u>(840)</u>	<u>3,861,765</u>	<u>3,860,925</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, 2020

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 - 06/30/2020

		<u>Federal</u>		
	Budget	Current Year	Prior Year	Total
Revenues:				
Federal	\$ 664,979	\$ 423,838	\$ 228,585	\$ 652,423
Total revenues	<u>664,979</u>	<u>423,838</u>	<u>228,585</u>	<u>652,423</u>
Expenditures:				
Administration	47,945	26,971	15,229	42,200
Materials/Program Support/Labor	542,779	351,050	185,696	536,746
Health and Safety	72,255	45,817	26,412	72,229
Training and Technical Assistance	<u>2,000</u>	<u>-</u>	<u>1,248</u>	<u>1,248</u>
Total expenditures	<u>664,979</u>	<u>423,838</u>	<u>228,585</u>	<u>652,423</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, 2020

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 - 06/30/2020

	Budget	Federal		Total
		Current Year	Prior Year	
Revenues:				
Federal	\$ 4,096,953	\$ 1,312,416	\$ 2,773,721	\$ 4,086,137
Total revenues	<u>4,096,953</u>	<u>1,312,416</u>	<u>2,773,721</u>	<u>4,086,137</u>
Expenditures:				
Administration	264,780	155,427	99,349	254,776
Direct Services				
Household Crisis	817,087	109,682	705,393	815,075
Utility Assistance	3,015,086	1,047,307	1,967,779	3,015,086
Program Services	-	-	-	-
Travel	-	-	1,200	1,200
Total expenditures	<u>4,096,953</u>	<u>1,312,416</u>	<u>2,773,721</u>	<u>4,086,137</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) 2020
FISCAL YEAR ENDED SEPTEMBER 30, 2020

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: 58200003173
 Contract Period: 01/01/2020 - 12/31/2020

	Budget	Federal		Total
		Current Year	Prior Year	
Revenues:				
Federal	\$ 4,050,833	\$ 2,282,627	\$ -	\$ 2,282,627
Total revenues	<u>4,050,833</u>	<u>2,282,627</u>	<u>-</u>	<u>2,282,627</u>
Expenditures:				
Administration	294,970	72,068	-	72,068
Direct Services				
Household Crisis	197,694	91,116	-	91,116
Utility Assistance	3,555,169	2,119,443	-	2,119,443
Program Services		-	-	-
Crisis Equipment	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>4,050,833</u>	<u>2,282,627</u>	<u>-</u>	<u>2,282,627</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) 2020
FISCAL YEAR ENDED SEPTEMBER 30, 2020

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: 81200003198
 Contract Period: 01/01/2020 - 12/31/2020

	Budget	Federal		Total
		Current Year	Prior Year	
Revenues:				
Federal	\$ 660,605	\$ 43,170	\$ -	\$ 43,170
Total revenues	<u>660,605</u>	<u>43,170</u>	<u>-</u>	<u>43,170</u>
Expenditures:				
Administration	47,630	2,903	-	2,903
Materials/Program Support/Labor	488,780	33,297	-	33,297
Health and Safety	122,195	6,970	-	6,970
Training and Technical Assistance	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>660,605</u>	<u>43,170</u>	<u>-</u>	<u>43,170</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) CARES 2020
FISCAL YEAR ENDED SEPTEMBER 30, 2020

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: 58990003316
 Contract Period: 03/27/2020 - 07/31/2021

		<u>Federal</u>		
	Budget	Current Year	Prior Year	Total
Revenues:				
Federal	\$ 2,522,528	\$ 25,170	\$ -	\$ 25,170
Total revenues	<u>2,522,528</u>	<u>25,170</u>	<u>-</u>	<u>25,170</u>
Expenditures:				
Administration	182,127	-	-	-
Direct Services				
Household Crisis	580,100	530	-	530
Utility Assistance	1,740,301	24,640	-	24,640
Program Services	-	-	-	-
Crisis Equipment	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>2,522,528</u>	<u>25,170</u>	<u>-</u>	<u>25,170</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>