

Travis County, Texas

**Reports on Federal and State Awards
for the Year Ended September 30, 2021**

**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, 2021, and for the year then ended, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 25, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Atchley & Associates, LLP". The signature is written in a cursive, flowing style.

Austin, Texas
February 25, 2022



**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, 2021. 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, 2021.

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, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise Travis County's basic financial statements. We issued our report thereon dated February 25, 2022, which contained unmodified opinions of those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and *The State of Texas Single Audit Circular* and is not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Austin, Texas
February 25, 2022

**TRAVIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2021**

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	None
c. 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	None
f. weaknesses?	None Reported
g. Type of auditors' report issued on compliance for major programs? Any audit findings disclosed that are required to be reported in	Unmodified
h. accordance with section 2 CFR 200.516(a)?	No
i. Major programs were:	
<u>Federal</u>	
U.S. DEPARTMENT OF THE TREASURY	
CFDA 21.023: CARES Emergency Rental Assistance Program (ERAP 1)	
CFDA 21.027: Coronavirus State and Local Fiscal Recovery Funds	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
CFDA 93.568:	
Passed Through Texas Department of Housing and Community Affairs:	
FY20 Comprehensive Energy Assistance Program	
FY20 Low-Income Home Energy Assistance Act Weatherization Assistance Program	
FY20 CEAP CARES	
FY21 Comprehensive Energy Assistance Program	
<u>State</u>	
TEXAS INDIGENT DEFENSE COMMISSION	
Formula Grant FY21 (Public Defender & MAC)	
Public Defender Office & MAC Enhancement FY21	
Dollar threshold considered between Type A and Type B	
j. Programs:	
Federal	\$ 1,568,381
State	\$ 750,000
k. Auditee qualified as low risk?	Yes

TRAVIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2021

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, 2021

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-2021	10.553	01282	\$ 30,121	\$ -
School Breakfast Program-2022	10.553	01282	8,681	-
National School Lunch Program - Lunch and Snack-2021	10.555	01282	59,068	-
National School Lunch Program - Lunch and Snack-2022	10.555	01282	<u>17,429</u>	<u>-</u>
Total Child Nutrition Cluster			<u>115,299</u>	<u>-</u>
Food Distribution Cluster				
Passed Through Texas Department of Agriculture:				
Commodities Program FY21	10.569	75-227022A	4,904	-
Commodities Program FY22	10.569	75-227022A	<u>649</u>	<u>-</u>
Total Food Distribution Cluster			<u>5,553</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>120,852</u>	<u>-</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
CDBG - Entitlement Grants Cluster				
Community Development Block Grant	14.218	B-13-UC-48-0503	150	-
Community Development Block Grant	14.218	B-15-UC-48-0503	34,287	(150)
Community Development Block Grant	14.218	B-18-UC-48-0503	169,449	-
Community Development Block Grant	14.218	B-19-UC-48-0503	252,504	-
Community Development Block Grant PY20	14.218	B-19-UC-48-0503	130,595	-
COVID-19 Community Development Block Grant Coronavirus	14.218	B-20-UW-48-0503	<u>436,541</u>	<u>404,608</u>
Total CDBG - Entitlement Grants Cluster			<u>1,023,526</u>	<u>404,458</u>
Passed Through Texas Department of Housing and Community Affairs:				
COVID-19 Rental Assistance Meals on Wheels TERAP and TEDP	14.228	B-20-DW-48-0001	112,328	11,937
Passed Through Texas General Land Office:				
Community Development Block Grant Disaster Recovery (CDBG-DR)	14.228	19-281-000-B780	<u>86,401</u>	<u>-</u>
Total Non-Clustered			<u>198,729</u>	<u>11,937</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>1,222,255</u>	<u>416,395</u> (continued)

See accompanying notes to the schedule.

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2021

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF JUSTICE				
Improving Criminal Justice Responses	16.590	2016-WE-AX-0007	\$ 18,501	\$ -
COPS Law Enf Mental Health & Wellness Act	16.710	2020MHWXK036	29,255	-
Federal Forfeited Property	16.922	NA	11,793	-
Passed Through City of Austin:				
Austin Improving Criminal Justice Responses (ICJR) to Domestic	16.590	2020-WE-AX-0018	7,454	-
FY20 Sex Assault Kit Initiative Program	16.833	2018-AK-BX-0027	63,876	-
Passed Through Office of the Governor - Criminal Justice Division:				
COVID-19 Coronavirus Emergency Supplemental Funding	16.034	4154101	<u>242,956</u>	<u>-</u>
Total Non-Clustered			<u>373,835</u>	<u>-</u>
JAG Program Cluster				
Passed Through City of Austin:				
Justice Assistance Grant	16.738	2017-DJ-BX-0569	39,100	-
Justice Assistance Grant	16.738	2018-DJ-BX-0419	<u>80,702</u>	<u>-</u>
Total JAG Program Cluster			<u>119,802</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>493,637</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	626	-
Braker Ln North Eng & Design	20.205	CSJ: 0914-04-280	<u>91,364</u>	<u>-</u>
Total Highway Planning and Construction Cluster			<u>91,990</u>	<u>-</u>

(continued)

See accompanying notes to the schedule.

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2021

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
Highway Safety Cluster				
Passed Through Texas Department of Transportation: Underage Drinking Prevention Program	20.600	2021-TRAVIS C-G-1YG-0019	\$ 165,295	\$ -
FY21 TX DOT Selected Traffic Enforcement Program	20.616	SO-S-1YG-00027	<u>38,713</u>	<u>-</u>
Total Highway Safety Cluster			<u>204,008</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>295,998</u>	<u>-</u>
U.S. DEPARTMENT OF THE TREASURY				
Equitable Sharing Program - Federal	21.016	NA	(109)	-
Equitable Sharing Program - Federal	21.016	NA	8,592	-
COVID-19 Coronavirus Relief Fund	21.019	NA	33,495,425	14,241,965
COVID-19 CARES Emergency Rental Assistance Program (ERAP 1)	21.023	NA	7,173,849	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	NA	<u>2,712,851</u>	<u>1,034,682</u>
Total Non-Clustered			<u>43,390,608</u>	<u>15,276,647</u>
TOTAL U.S. DEPARTMENT OF THE TREASURY			<u>43,390,608</u>	<u>15,276,647</u>
U.S. DEPARTMENT OF ENERGY				
Passed Through Texas Department of Housing and Community Affairs: Weatherization Assistance Program (DOE)	81.042	56190003137	<u>111,678</u>	<u>-</u>
Total Non-Clustered			<u>111,678</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF ENERGY			<u>111,678</u>	<u>-</u>
U.S. ELECTIONS ASSISTANCE COMMISSION				
Passed Through Texas Secretary of State: COVID-19 2020 Help America Vote Act (HAVA) CARES Act	90.404	TX20101CARES-227	<u>497,986</u>	<u>-</u>
Total Non-Clustered			<u>497,986</u>	<u>-</u>
TOTAL U.S. ELECTIONS ASSISTANCE COMMISSION			<u>497,986</u>	<u>-</u>

(continued)

See accompanying notes to the schedule.

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2021

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Contract Number	Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Parenting in Recovery	93.243	5H79T1080280-03	\$ (15,192)	\$ -
Parenting in Recovery	93.243	5H79T1080280-04	409,747	-
COVID-19 CARES Act Provider Relief Fund	93.498	NA	72,049	-
Passed Through Office of the Attorney General: Title IV-D Child Support Enforcement	93.563	NA	279,673	-
Passed Through Texas Department of Family and Protective Services: Title IV-E Legal FY2020	93.658	24727853	97,844	-
Title IV-E Child Welfare Services FY19	93.658	24727836	249	-
Title IV-E Child Welfare Services FY20	93.658	24727836	696	-
Passed Through Texas Department of Family and Protective Services, then Texas Juvenile Justice Department: Title IV-E Interest Income	93.658	NA	19,500	-
TITLE IVE Foster Care Reimbursement Program	93.658	TJJD-E-2021-227	39,114	-
Passed Through Texas Department of Housing and Community Affairs: FY20 Comprehensive Energy Assistance Program	93.568	58200003173	1,820,407	-
FY20 Low-Income Home Energy Assistance Act Weatherization Assistance Program	93.568	81200003198	372,858	-
COVID-19 FY20 CEAP CARES	93.568	58990003316	1,304,282	-
FY21 Comprehensive Energy Assistance Program	93.568	58210003404	700,991	-
Passed Through Integral Care: Assisted Outpatient Treatment Program	93.997	NA	<u>153,615</u>	<u>-</u>
Total Non-Clustered			<u>5,255,833</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 FY21	93.870	24532533	<u>154,000</u>	<u>-</u>
Total Maternal, Infant, & Early Childhood Home Visiting			<u>154,000</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>5,409,833</u>	<u>-</u>

(continued)

See accompanying notes to the schedule.

**TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2021**

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	20SRWTX027	\$ 25,930	\$ -
Retired Senior Volunteer Program	94.002	20SRWTX027	2,182	-
Passed Through OneStar Foundation:				
Travis County CAPITAL AmeriCorps Project	94.006	16AFHTX0010016	(77)	-
Travis County CAPITAL AmeriCorps Project	94.006	16AFHTX0010016	366,131	-
Travis County CAPITAL AmeriCorps Project	94.006	19AFHTX0010022	60,782	-
Passed Through Texas Health and Human Services Commission:				
Retired and Senior Volunteer Program	94.002	17SRWTX022	(462)	-
Volunteer Service	94.002	HHS000871100022	<u>13,819</u>	<u>-</u>
Total Non-Clustered			<u>468,305</u>	<u>-</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>468,305</u>	<u>-</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through Office of the Governor-Division of Emergency Management				
Hurricane Harvey-Jefferson County	97.036	DR-4332-TX	86,206	-
Passed Through Texas Department of Public Safety:				
COVID-19 Protective Measures	97.036	DR-4485-TX	408,273	-
Emergency Management Performance Grant FY20	97.042	20TX-EMPG-1403	<u>23,727</u>	<u>-</u>
Total Non-Clustered			<u>518,206</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>518,206</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS		Grand Total:	<u>\$ 52,529,358</u>	<u>\$ 15,693,042</u> (concluded)

See accompanying notes to the schedule.

**TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2021**

State Grantor/ Pass-Through Grantor/ Program Title	Contract Number	Expenditures	Amount Provided to Subrecipients
OFFICE OF THE ATTORNEY GENERAL			
Other Victim Assitance Grant	2098176	\$ 42,000	\$ -
Victim Coordinator Liaison Grant	1881523	<u>26,422</u>	<u>-</u>
TOTAL OFFICE OF THE ATTORNEY GENERAL		<u>68,422</u>	<u>-</u>
OFFICE OF THE GOVERNOR - CRIMINAL JUSTICE DIVISION			
State Forfeited Property	NA	<u>70,153</u>	<u>-</u>
TOTAL OFFICE OF THE GOVERNOR - CRIMINAL JUSTICE DIVISION		<u>70,153</u>	<u>-</u>
TEXAS DEPARTMENT OF MOTOR VEHICLES			
Sheriff's Combined Auto Theft Task Force Forfeited Property	NA	30,023	-
Sheriff's Combined Auto Theft Task Force	608-21-2270000	532,317	276,197
Sheriff's Combined Auto Theft Task Force	608-22-2270000	<u>34,625</u>	<u>-</u>
TOTAL TEXAS DEPARTMENT OF MOTOR VEHICLES		<u>596,965</u>	<u>276,197</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	8,647	-
Capital Area Trauma Regional Advisory Council	NA	8,661	-
Passed Through Integral Care:			
Community Partners for Children	CFS MISC-CPC FY21	68,400	-
Community Partners for Children	CFS MISC-CPC FY21	<u>6,218</u>	<u>-</u>
TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICE		<u>91,926</u>	<u>-</u>
TEXAS INDIGENT DEFENSE COMMISSION			
Holistic Defense	212-70-D01	448	(649)
Mental Health Public Defender Limited Felony Expansion	212-29-D03	1,132	-
Formula Grant FY20	212-20-227	252,965	-
Formula Grant FY21	212-21-227	647,985	-
Formula Grant FY21 (Public Defender & MAC)	212-20-D07	40,958	(44,477)
Public Defender Office & MAC Enhancement FY21	212-20-D07	2,175,433	343,061
Mental Health Public Defender Limited Felony Expansion	212-21-D10	<u>112,501</u>	<u>-</u>
TOTAL TEXAS INDIGENT DEFENSE COMMISSION		<u>3,231,422</u>	<u>297,935</u>

(continued)

See accompanying notes to the schedule.

**TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2021**

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	\$ 16,887	\$ -
TOTAL TEXAS PARKS AND WILDLIFE DEPARTMENT		<u>16,887</u>	<u>-</u>
TEXAS VETERANS' COMMISSION			
Veterans' Court	GT-VTC20-000	27,771	-
TVC Veterans' Court FY21	GT-VTC21-005	<u>9,550</u>	<u>-</u>
TOTAL TEXAS VETERANS' COMMISSION		<u>37,321</u>	<u>-</u>
TOTAL EXPENDITURES OF STATE AWARDS	Grand Total:	<u>\$ 4,113,096</u>	<u>\$ 574,132</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, 2021

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 Program FY21	10.569	75-227022A	\$ 4,904
Commodities Program FY22	10.569	75-227022A	<u>649</u>
Total U.S. Department of Agriculture Non-Cash Awards			<u>5,553</u>
Total Federal Non-Cash Awards			<u>5,553</u>
Total Federal and State Non-Cash Awards			<u>\$ 5,553</u>

3. SUBRECIPIENTS

During the year ended September 30, 2021, there was \$15,693,042 awarded under federal grants and \$574,132 awarded under state grants passed through to subrecipients.

4. 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, 2021**

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