

# **Travis County, Texas**

**Reports on Federal and State Awards  
for the Year Ended September 30, 2023**

**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, business-type activities, each major fund, and the aggregate remaining fund information as of September 30, 2023, 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 27, 2024.

**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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Atchley & Associates LLP*

Austin, Texas  
February 27, 2024



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM  
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND  
THE STATE OF TEXAS SINGLE AUDIT CIRCULAR  
(Includes Reporting on Schedule of Expenditures of Federal and State Awards)**

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

**Report on Compliance for Each Major Federal and State Program**

***Opinion on Each Major Federal 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, 2023. 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*.

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, 2023.

***Basis for Opinion on Each Major Federal and State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *State of Texas Single Audit Circular*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *State of Texas Single Audit Circular* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *State of Texas Single Audit Circular*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

**Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the *State of Texas Single Audit Circular***

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, 2023, and the related notes to the financial statements, which collectively comprise Travis County's basic financial statements. We issued our report thereon dated February 27, 2024, 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.

*Atchley & Associates LLP*

Austin, Texas  
February 27, 2024

**TRAVIS COUNTY, TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
SEPTEMBER 30, 2023**

|  | Description   |
|--|---------------|
| I. Summary of Auditors' Results  |               |
| Financial Statements   |               |
| a. Type of auditors' report issued:  | Unmodified    |
| Internal Control Over Financial Reporting                                  |               |
| b. Material weakness(es) identified  | None          |
| Significant deficiency(ies) that are not considered to be material         |               |
| 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  | None          |
| Significant deficiency(ies) that are not considered to be material         |               |
| f. 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  | No            |
| section 2 CFR 200.516(a)?  |               |
| i. Major programs were:  |               |
| <u>Federal</u>   |               |
| <b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>                                |               |
| AL# 97.036: Disaster Recovery Grants                                       |               |
| <b>U.S. DEPARTMENT OF THE TREASURY</b>                                     |               |
| AL# 21.027: Coronavirus State and Local Fiscal Recovery Funds              |               |
| <u>State</u>   |               |
| <b>TEXAS INDIGENT DEFENSE COMMISSION</b>                                   |               |
| Public Defender Office & MAC Enhancement FY21                              |               |
| Public Defender Office & MAC Enhancement FY22                              |               |
| Public Defender Office & MAC Enhancement FY23                              |               |
| j. Dollar threshold considered between Type A and Type B Programs:         |               |
| Federal  | \$ 1,393,841  |
| State  | \$ 750,000    |
| k. Auditee qualified as low risk?  | Yes           |
| II. Findings Relating to Financial Statements Required to be Reported in   |               |
| <i>Accordance with Generally Accepted Government Accounting Standards:</i> |               |
| 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, 2023**

| Federal Grantor/Pass-Through Grantor/Program Title      | Federal Assistance Listing Number | Contract Number | Expenditures     | Amount Provided to Subrecipients |
|---|-----------------------------------|-----------------|------------------|----------------------------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE</b>                   |                                   |                 |                  |                                  |
| <b>Child Nutrition Cluster</b>                          |                                   |                 |                  |                                  |
| Passed Through Texas Department of Agriculture:         |                                   |                 |                  |                                  |
| National School Lunch Program-Lunch and Snack 22-23     | 10.555                            | 1282            | \$ 63,660        | \$ -                             |
| National School Lunch Program-Lunch and Snack 23-24     | 10.555                            | 1282            | 21,004           | -                                |
| National School Lunch Program - Breakfast 22-23         | 10.553                            | 1282            | 32,595           | -                                |
| National School Lunch Program - Breakfast 23-24         | 10.553                            | 1282            | <u>10,379</u>    | <u>-</u>                         |
| Total Child Nutrition Cluster                           |                                   |                 | <u>127,638</u>   | <u>-</u>                         |
| <b>Food Distribution Cluster</b>                        |                                   |                 |                  |                                  |
| Passed Through Texas Department of Agriculture:         |                                   |                 |                  |                                  |
| Commodity Suppl Food Program 22-23                      | 10.569                            | 75-227022A      | 4,960            | -                                |
| Commodity Suppl Food Program 23-24                      | 10.569                            | 75-227022A      | <u>558</u>       | <u>-</u>                         |
| Total Food Distribution Cluster                         |                                   |                 | <u>5,518</u>     | <u>-</u>                         |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE                    |                                   |                 | <u>133,155</u>   | <u>-</u>                         |
| <b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b> |                                   |                 |                  |                                  |
| <b>CDBG - Entitlement Grants Cluster</b>                |                                   |                 |                  |                                  |
| Community Development Block Grant PY15                  | 14.218                            | B-15-UC-48-0503 | 420,810          | -                                |
| Community Development Block Grant PY18                  | 14.218                            | B-18-UC-48-0503 | 1,260            | -                                |
| Community Development Block Grant PY19                  | 14.218                            | B-19-UC-48-0503 | 75,072           | -                                |
| Community Development Block Grant PY20                  | 14.218                            | B-20-UC-48-0503 | 631,059          | -                                |
| Community Development Block Grant PY21                  | 14.218                            | B-21-UC-48-0503 | 348,872          | -                                |
| Community Development Block Grant PY22                  | 14.218                            | B-22-UC-48-0503 | 120,403          | -                                |
| COVID-19 Community Development Block Grant Coronavirus  | 14.218                            | B-20-UW-48-0503 | <u>458,582</u>   | <u>429,334</u>                   |
| Total CDBG - Entitlement Grants Cluster                 |                                   |                 | <u>2,056,058</u> | <u>429,334</u><br>(continued)    |

See accompanying notes to the schedule.

**TRAVIS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2023**

| Federal Grantor/Pass-Through Grantor/Program Title                       | Federal Assistance Listing Number | Contract Number         | Expenditures     | Amount Provided to Subrecipients |
|--|-----------------------------------|-------------------------|------------------|----------------------------------|
| <b>CDBG - State-Administered CDBG Cluster</b>                            |                                   |                         |                  |                                  |
| Passed Through Texas General Land Office:                                |                                   |                         |                  |                                  |
| Local Hazard Mitigation Plans Program                                    | 14.228                            | 22-130-029-D985         | \$ 31,891        | \$ -                             |
| Community Development Block Grant Disaster Recovery (CDBG-DR)            | 14.228                            | 19-281-000-B780         | 583,523          | -                                |
| Total CDBG - State-Administered CDBG Cluster                             |                                   |                         | <u>615,414</u>   | <u>-</u>                         |
| TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT                   |                                   |                         | <u>2,671,472</u> | <u>429,334</u>                   |
| <b>U.S. DEPARTMENT OF JUSTICE</b>  |                                   |                         |                  |                                  |
| <b>Non-Clustered</b>   |                                   |                         |                  |                                  |
| Passed Through Department of Curriculum and Instruction - Univ of Texas: |                                   |                         |                  |                                  |
| Step Up Texas Improving Juv Jus Outcomes                                 | 16.540                            | NA                      | 15,343           | -                                |
| Passed Through Office on Violence Against Women:                         |                                   |                         |                  |                                  |
| Imp Criml Justice Resps to Dom Violence, Dating Violence                 | 16.590                            | 15JOVW-22-GG-01839-ICJR | 190,874          | -                                |
| Passed Through City of Austin:   |                                   |                         |                  |                                  |
| Austin Improving Criminal Justice Responses (ICJR) to Domestic           | 16.590                            | 2020-WE-AX-0018         | 121,298          | -                                |
| State Criminal Alien Assistance Program                                  | 16.606                            | 15PBJA-20-RR-00130-SCAA | 305,340          | -                                |
| FY21 OJJDP Reentry Program   | 16.812                            | 15PJDP-21-GG-04081-SCAX | 159,372          | -                                |
| Testing of DNA Evidence  | 16.820                            | 15PBJA-21-CG-02622-POST | 132,339          | 52,386                           |
| Federal Forfeited Property   | 16.922                            | NA                      | 20,879           | -                                |
| Total Non-Clustered  |                                   |                         | <u>945,445</u>   | <u>52,386</u>                    |
| <b>JAG Program Cluster</b>   |                                   |                         |                  |                                  |
| Passed Through City of Austin:   |                                   |                         |                  |                                  |
| FY19 Justice Assistance Grant  | 16.738                            | 2019-DJ-BX-0572         | 20,375           | -                                |
| FY20 Justice Assistance Grant  | 16.738                            | 2020-DJ-BX-0646         | 3,007            | -                                |
| Total JAG Program Cluster  |                                   |                         | <u>23,382</u>    | <u>-</u>                         |
| TOTAL U.S. DEPARTMENT OF JUSTICE   |                                   |                         | <u>968,827</u>   | <u>52,386</u>                    |

(continued)

See accompanying notes to the schedule.

**TRAVIS COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED SEPTEMBER 30, 2023**

| Federal Grantor/Pass-Through Grantor/Program Title  | Federal Assistance Listing Number | Contract Number          | Expenditures    | Amount Provided to Subrecipients |
|---|-----------------------------------|--------------------------|-----------------|----------------------------------|
| <b>U.S. DEPARTMENT OF TRANSPORTATION</b>  |                                   |                          |                 |                                  |
| <b>Non-Clustered</b>  |                                   |                          |                 |                                  |
| Passed Through Texas Parks and Wildlife Department:<br>Arkansas Bend Recreational Trail Development | 20.219                            | 516918                   | \$ 417          | \$ -                             |
| Total Non-Clustered   |                                   |                          | <u>417</u>      | <u>-</u>                         |
| <b>Highway Planning and Construction Cluster</b>  |                                   |                          |                 |                                  |
| Passed Through Texas Department of Transportation:<br>Blake Manor Shared Use Path                   | 20.205                            | CSJ: 0914-04-273         | (29,473)        | -                                |
| Braker Ln North Eng & Design  | 20.205                            | CSJ: 0914-04-280         | <u>14,357</u>   | <u>-</u>                         |
| Total Highway Planning and Construction Cluster   |                                   |                          | <u>(15,116)</u> | <u>-</u>                         |
| <b>Highway Safety Cluster</b>   |                                   |                          |                 |                                  |
| Passed Through Texas Department of Transportation:<br>FY22 Underage Drinking Prevention Program     | 20.600                            | 2022-TRAVIS C-G-1YG-0112 | (3)             | -                                |
| FY23 Underage Drinking Prevention Program   | 20.600                            | 2023-TRAVIS C-G-1YG-0089 | <u>129,206</u>  | <u>-</u>                         |
| Total Highway Safety Cluster  |                                   |                          | <u>129,203</u>  | <u>-</u>                         |
| <b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>  |                                   |                          | <u>114,504</u>  | <u>-</u>                         |

(continued)

See accompanying notes to the schedule.

**TRAVIS COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FISCAL YEAR ENDED SEPTEMBER 30, 2023**

| Federal Grantor/Pass-Through Grantor/Program Title  | Federal Assistance Listing Number | Contract Number | Expenditures      | Amount Provided to Subrecipients |
|---|-----------------------------------|-----------------|-------------------|----------------------------------|
| <b>U.S. DEPARTMENT OF THE TREASURY</b>  |                                   |                 |                   |                                  |
| <b>Non-Clustered</b>  |                                   |                 |                   |                                  |
| Equitable Sharing Program - Federal   | 21.016                            | NA              | \$ 11,200         | \$ -                             |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds  | 21.027                            | SLT-0065        | 20,141,378        | 9,996,751                        |
| COVID-19 Local Assistance and Tribal Consistency Fund   | 21.032                            | SLT-0065        | 100,000           | -                                |
| Passed Through Office of the Governor - Criminal Justice Division:<br>General Victim Assistance Grant Program | 21.027                            | 4426201         | 129,195           | -                                |
| Passed Through Office of the Attorney General<br>Criminal Courts Backlog Action Plan                          | 21.027                            | NA              | <u>318,377</u>    | <u>-</u>                         |
| Total Non-Clustered   |                                   |                 | <u>20,700,150</u> | <u>9,996,751</u>                 |
| TOTAL U.S. DEPARTMENT OF THE TREASURY   |                                   |                 | <u>20,700,150</u> | <u>9,996,751</u>                 |
| <b>U.S. DEPARTMENT OF ENERGY</b>  |                                   |                 |                   |                                  |
| <b>Non-Clustered</b>  |                                   |                 |                   |                                  |
| Passed Through Texas Department of Housing and Community Affairs:<br>Weatherization Assistance Program (DOE)  | 81.042                            | 56220003771     | <u>152,967</u>    | <u>-</u>                         |
| Total Non-Clustered   |                                   |                 | <u>152,967</u>    | <u>-</u>                         |
| TOTAL U.S. DEPARTMENT OF ENERGY   |                                   |                 | <u>152,967</u>    | <u>-</u>                         |

(continued)

See accompanying notes to the schedule.

**TRAVIS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2023**

| Federal Grantor/Pass-Through Grantor/Program Title                 | Federal Assistance Listing Number | Contract Number | Expenditures      | Amount Provided to Subrecipients |
|--|-----------------------------------|-----------------|-------------------|----------------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>                |                                   |                 |                   |                                  |
| <b>Non-Clustered</b>   |                                   |                 |                   |                                  |
| Parenting in Recovery  | 93.243                            | H79T1080280     | \$ 133,991        | \$ -                             |
| Passed Through Texas Department of State Health Services:          |                                   |                 |                   |                                  |
| COVID-19 Detection & Mitigation in Confinement Facilities          | 93.323                            | HHS001193700007 | 289,083           | -                                |
| Passed Through Office of the Attorney General:                     |                                   |                 |                   |                                  |
| Title IV-D Child Support Enforcement                               | 93.563                            | NA              | 78,925            | -                                |
| NonTitle IVD State Registry Child Sup Reim                         | 93.563                            | 22-C0067        | 1,189             | -                                |
| Passed Through Texas Department of Housing and Community Affairs:  |                                   |                 |                   |                                  |
| COVID-19 FY2021 CEAP ARP Act                                       | 93.568                            | 25210003558     | (11,772)          | -                                |
| FY2021 The Consolidated Appropriations Act - Low Income Wate       | 93.568                            | 34210003696     | 1,362,033         | -                                |
| FY2021 Comprehensive Energy Assistance Program                     | 93.568                            | 58210003404     | 3,958             | -                                |
| FY2022 Comprehensive Energy Assistance Program                     | 93.568                            | 58220003598     | 2,690,438         | -                                |
| FY2023 Comprehensive Energy Assistance Program                     | 93.568                            | 58230003848     | 3,911,945         | -                                |
| FY2023 Comprehensive Energy Assistance Program Emergency Supp      | 93.568                            | 58930004001     | 1,223,612         | -                                |
| FY2022 Low-Home Energy Assistance Act Weatherization Assistance    | 93.568                            | 81220003621     | 305,499           | -                                |
| FY2023 Low-Home Energy Assistance Act Weatherization Assistance    | 93.568                            | 81230003889     | 40,614            | -                                |
| Passed Through Texas Department of Family and Protective Services: |                                   |                 |                   |                                  |
| Title IV-E Child Welfare Services                                  | 93.658                            | HHS000285000040 | 461               | -                                |
| Title IV-E Legal FY2022  | 93.658                            | HHS000285100009 | 76,267            | -                                |
| Title IV-E Legal FY2023  | 93.658                            | HHS000285100009 | 119,662           | -                                |
| Passed Through Integral Care:                                      |                                   |                 |                   |                                  |
| Assisted Outpatient Treatment Program                              | 93.997                            | N/A             | <u>137,645</u>    | <u>-</u>                         |
| Total Non-Clustered  |                                   |                 | <u>10,363,550</u> | <u>-</u><br>(continued)          |
| <b>Maternal, Infant, &amp; Early Childhood Home Visiting</b>       |                                   |                 |                   |                                  |
| Passed Through Texas Department of Family and Protective Services: |                                   |                 |                   |                                  |
| Maternal, Infant and Early Childhood Home Visiting Program         | 93.870                            | HHS0011054      | <u>381,569</u>    | <u>-</u>                         |
| Total Maternal, Infant, & Early Childhood Home Visiting            |                                   |                 | <u>381,569</u>    | <u>-</u>                         |
| TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES                 |                                   |                 | <u>10,745,119</u> | <u>-</u><br>(continued)          |

See accompanying notes to the schedule.

**TRAVIS COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2023**

| Federal Grantor/Pass-Through Grantor/Program Title     | Federal Assistance Listing Number | Contract Number     | Expenditures                | Amount Provided to Subrecipients |
|--|-----------------------------------|---------------------|-----------------------------|----------------------------------|
| <b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>  |                                   |                     |                             |                                  |
| <b>Non-Clustered</b>                                   |                                   |                     |                             |                                  |
| FY 22 RSVP CNCS  | 94.002                            | 20SRWTX027          | \$ 36,514                   | \$ -                             |
| FY 23 RSVP CNCS  | 94.002                            | 23SRGTX011          | 26,499                      | -                                |
| Passed Through OneStar Foundation:                     |                                   |                     |                             |                                  |
| Travis County CAPITAL AmeriCorps Project               | 94.006                            | 19AFHTX0010022      | (78)                        | -                                |
| Travis County CAPITAL AmeriCorps Project               | 94.006                            | 19AFHTX0010022      | 241,537                     | -                                |
| Travis County CAPITAL AmeriCorps Project               | 94.006                            | 19AFHTX0010022      | <u>54,413</u>               | <u>-</u>                         |
| Total Non-Clustered                                    |                                   |                     | <u>358,885</u>              | <u>-</u>                         |
| TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE   |                                   |                     | <u>358,885</u>              | <u>-</u>                         |
| <b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>            |                                   |                     |                             |                                  |
| <b>Non-Clustered</b>                                   |                                   |                     |                             |                                  |
| Passed Through Texas Division of Emergency Management: |                                   |                     |                             |                                  |
| COVID-19 DR - 4485-TX Protective Measures              | 97.036                            | DR-4485-TX          | 10,238,601                  | -                                |
| DR - 4245 Oct 16 Floods                                | 97.036                            | DR-4245             | 153,336                     | -                                |
| DR - 4586 Texas Severe Winter Storms                   | 97.036                            | DR-4586 PW-479      | 123,251                     | -                                |
| Building Resilient Infrastructure and Communities      | 97.047                            | EMT-2020-BR-104     | <u>101,109</u>              | <u>-</u>                         |
| Total Non-Clustered                                    |                                   |                     | <u>10,616,298</u>           | <u>-</u>                         |
| TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY             |                                   |                     | <u>10,616,298</u>           | <u>-</u>                         |
| <b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>            |                                   | <b>Grand Total:</b> | <b><u>\$ 46,461,378</u></b> | <b><u>\$ 10,478,471</u></b>      |
|  |                                   |                     |                             | (concluded)                      |

See accompanying notes to the schedule.

**TRAVIS COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FISCAL YEAR ENDED SEPTEMBER 30, 2023**

| State Grantor/Pass-Through Grantor/Program Title           | Contract Number | Expenditures   | Amount Provided to Subrecipients |
|--|-----------------|----------------|----------------------------------|
| <b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>      |                 |                |                                  |
| Passed Through Texas Health and Human Services Commission: |                 |                |                                  |
| Retired Senior Volunteer Program State FY22                | HHS000871100022 | \$ (340)       | \$ -                             |
| Retired and Senior Volunteer Program FY23                  | HHS000871100022 | <u>11,732</u>  | <u>-</u>                         |
| TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE       |                 | <u>11,391</u>  | <u>-</u>                         |
| <b>OFFICE OF THE ATTORNEY GENERAL</b>                      |                 |                |                                  |
| Statewide Automated Victim Notification FY20               | 2004182         | 34,239         | -                                |
| Statewide Automated Victim Notification FY21               | 2111888         | 34,191         | -                                |
| Statewide Automated Victim Notification FY22               | 2219590         | 34,212         | -                                |
| Statewide Automated Victim Notification FY23               | C-00409         | 33,594         | -                                |
| Other Victim Assitance Grants                              | C-00471         | 26,316         | -                                |
| Victim Coordinator and Liaison Grant                       | C-00068         | 31,727         | -                                |
| Passed Through Texas Council on Family Violence:           |                 |                |                                  |
| Domestic Violence High-Risk Teams                          | 2215325         | <u>50,579</u>  | <u>-</u>                         |
| TOTAL OFFICE OF THE ATTORNEY GENERAL                       |                 | <u>244,858</u> | <u>-</u>                         |
| <b>OFFICE OF THE GOVERNOR - CRIMINAL JUSTICE DIVISION</b>  |                 |                |                                  |
| State Forfeited Property                                   | NA              | 168,122        | -                                |
| TCSO Bullet-Resistant Shields                              | 4609401         | <u>229,224</u> | <u>-</u>                         |
| TOTAL OFFICE OF THE GOVERNOR - CRIMINAL JUSTICE DIVISION   |                 | <u>397,346</u> | <u>-</u>                         |

(continued)

See accompanying notes to the schedule.

**TRAVIS COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FISCAL YEAR ENDED SEPTEMBER 30, 2023**

| State Grantor/Pass-Through Grantor/Program Title            | Contract Number   | Expenditures     | Amount Provided to Subrecipients |
|---|-------------------|------------------|----------------------------------|
| <b>TEXAS DEPARTMENT OF MOTOR VEHICLES</b>                   |                   |                  |                                  |
| Sheriff's Combined Auto Theft Task Force Forfeited Property | NA                | \$ 29,573        | \$ -                             |
| Sheriff's Combined Auto Theft Task Force FY22               | 608-22-2270000    | 7,280            | 7,280                            |
| Sheriff's Combined Auto Theft Task Force FY23               | 608-23-2270000    | 647,761          | 321,393                          |
| Sheriff's Combined Auto Theft Task Force FY24               | 608-24-2270000    | <u>32,618</u>    | <u>-</u>                         |
| TOTAL TEXAS DEPARTMENT OF MOTOR VEHICLES                    |                   | <u>717,232</u>   | <u>328,673</u>                   |
| <b>TEXAS DEPARTMENT OF STATE HEALTH SERVICES</b>            |                   |                  |                                  |
| Passed Through Integral Care:                               |                   |                  |                                  |
| FY23 Community Partners for Children                        | CFS MISC-CPC FY21 | 78,410           | -                                |
| FY24 Community Partners for Children                        | CFS MISC-CPC FY24 | <u>7,248</u>     | <u>-</u>                         |
| TOTAL TEXAS DEPARTMENT OF STATE HEALTH SERVICES             |                   | <u>85,657</u>    | <u>-</u>                         |
| <b>TEXAS INDIGENT DEFENSE COMMISSION</b>                    |                   |                  |                                  |
| Holistic Defense FY20                                       | 212-70-D01        | (225)            | -                                |
| Mental Health Public Defender Limited Felony Expansion FY22 | 212-22-D10        | 1,605            | -                                |
| Mental Health Public Defender Limited Felony Expansion FY23 | 212-22-D10        | 12,500           | -                                |
| Public Defender Office & MAC Enhanc FY21                    | 212-21-D11        | 24               | -                                |
| Public Defender Office & MAC Enhanc FY22                    | 212-22-D11        | (940,358)        | -                                |
| Public Defender Office & MAC Enhanc FY23                    | 212-23-C16        | 4,836,617        | 554,875                          |
| FY23 TDIC Formula Grant                                     | 212-23-227        | <u>704,422</u>   | <u>-</u>                         |
| TOTAL TEXAS INDIGENT DEFENSE COMMISSION                     |                   | <u>4,614,585</u> | <u>554,875</u><br>(continued)    |

See accompanying notes to the schedule.

**TRAVIS COUNTY, TEXAS  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FISCAL YEAR ENDED SEPTEMBER 30, 2023**

| <b>State Grantor/Pass-Through Grantor/Program Title</b>   | <b>Contract Number</b> | <b>Expenditures</b>               | <b>Amount Provided to Subrecipients</b>        |
|---|------------------------|-----------------------------------|--|
| <b>TEXAS VETERANS' COMMISSION</b>                         |                        |                                   |  |
| TVC Veterans Court FY22                                   | GT-VTC21-005           | \$ 21,439                         | \$ -   |
| TVC Veterans Court FY23                                   | GT-VTC21-005           | <u>5,865</u>                      | <u>-</u>                                       |
| TOTAL TEXAS VETERANS' COMMISSION                          |                        | <u>27,304</u>                     | <u>-</u>                                       |
| <b>TEXAS WATER DEVELOPMENT BOARD</b>                      |                        |                                   |  |
| Flood Infrastructure Fund-Travis County Flood Master Plan | G1001318               | <u>266,186</u>                    | <u>-</u>                                       |
| TOTAL TEXAS WATER DEVELOPMENT BOARD                       |                        | <u>266,186</u>                    | <u>-</u>                                       |
| <b>TOTAL EXPENDITURES OF STATE AWARDS</b>                 | <b>Grand Total:</b>    | <b><u><u>\$ 6,364,559</u></u></b> | <b><u><u>\$ 883,549</u></u></b><br>(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, 2023**

**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.

| <b>Federal</b>                                       | <b>AL #</b> | <b>Contract #</b> |    |                 |
|--|-------------|-------------------|----|-----------------|
| <b>U.S. Department of Agriculture</b>                |             |                   |    |                 |
| Passed through Texas Department of Agriculture:      |             |                   |    |                 |
| Commodity Supply Food Program 22-23                  | 10.569      | 75-227022A        | \$ | 4,960           |
| Commodity Supply Food Program 23-24                  | 10.569      | 75-227022A        |    | <u>558</u>      |
| Total U.S. Department of Agriculture Non-Cash Awards |             |                   |    | <u>5,518</u>    |
| <b>Total Federal Non-Cash Awards</b>                 |             |                   |    | <u>5,518</u>    |
| <b>Total Federal and State Non-Cash Awards</b>       |             |                   |    | <u>\$ 5,518</u> |

**3. SUBRECIPIENTS**

During the year ended September 30, 2023, there was \$10,478,471 awarded under federal grants and \$883,549 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.

**5. DISASTER GRANTS – PUBLIC ASSISTANCE (ALN 97.036)**

After a presidentially declared disaster, FEMA provides Disaster Grants to reimburse eligible costs associated with responding to and recovering from the devastating effects of disasters by providing assistance for debris removal, emergency protective measures, and the repair, restoration, reconstruction or replacement of public and eligible private non-profit facilities or infrastructure damaged or destroyed. The federal government makes reimbursements in the form of grants that may require local matching funds. In FY23, FEMA approved and/or obligated \$10,497,599 in eligible expenditures that were incurred in prior fiscal years and were not previously reported.

**TRAVIS COUNTY, TEXAS**  
**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2023**

| Program Name                         | Fiscal<br>Year<br>Incurred | Amount               |
|--------------------------------------|----------------------------|----------------------|
| <b>DR 4245 Oct 15 Floods</b>         | FY16                       | \$ 7,594             |
|                                      | FY17                       | 29,409               |
|                                      | FY19                       | 116,334              |
|                                      |                            | <u>\$ 153,337</u>    |
| <b>DR 4485 COVID-19 Assistance</b>   | FY20                       | \$ 11,098            |
|                                      | FY21                       | 5,525,711            |
|                                      | FY22                       | 4,684,202            |
|                                      |                            | <u>\$ 10,221,011</u> |
| <b>DR 4586 Feb 21 Winter Weather</b> | FY21                       | \$ 123,252           |
|                                      |                            | <u>\$ 123,252</u>    |
| <b>Total</b>                         |                            | <u>\$ 10,497,600</u> |

**TRAVIS COUNTY, TEXAS  
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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