

Travis County, Texas

**Reports on Federal and State Awards
for the Year Ended September 30, 2024**

**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, 2024, 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, 2025.

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 25, 2025



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH THE UNIFORM GUIDANCE,
TEXAS GRANT MANAGEMENT STANDARDS, 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*, Texas Grant Management Standards, 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, 2024. 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, 2024.

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), Texas Grant Management Standards, 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.

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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, Texas Grant Management Standards, 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, Texas Grant Management Standards, 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, Texas Grant Management Standards, 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, Texas Grant Management Standards, 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, Texas Grant Management Standards, 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, 2024, 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, 2025, 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, Texas Grant Management Standards, 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 25, 2025

**TRAVIS COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2024**

	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
c. Significant deficiency(ies) that are not considered to be material weaknesses?	None Reported
d. Noncompliance material to the financial statements noted?	None
Federal and State Awards	
Internal control over major programs:	
e. Material weakness(es) identified	None
f. Significant deficiency(ies) that are not considered to be material weaknesses?	None Reported
g. Type of auditors' report issued on compliance for major programs?	Unmodified
h. Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	No
i. Major programs were:	
<u>Federal</u>	
U.S. DEPARTMENT OF THE TREASURY	
AL# 21.027: Coronavirus State and Local Fiscal Recovery Funds	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
AL# 93.568: Low-Income Energy Assistance	
<u>State</u>	
TEXAS INDIGENT DEFENSE COMMISSION	
Public Defender Office & MAC Enhancement FY22	
Public Defender Office & MAC Enhancement FY23	
Public Defender Office & MAC Enhancement FY24	
TEXAS DEPARTMENT OF MOTOR VEHICLES	
Sheriff's Combined Auto Theft Task Force	
j. Dollar threshold considered between Type A and Type B Programs:	
Federal	\$ 2,647,765
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, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Contract Number	Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE				
Child Nutrition Cluster				
Passed Through Texas Department of Agriculture:				
National School Lunch Program - Breakfast 23-24	10.553	1282	\$ 48,075	\$ -
National School Lunch Program - Breakfast 24-25	10.553	1282	15,737	-
National School Lunch Program-Lunch and Snack 23-24	10.555	1282	96,370	-
National School Lunch Program-Lunch and Snack 24-25	10.555	1282	<u>31,890</u>	<u>-</u>
Total Child Nutrition Cluster			<u>192,072</u>	<u>-</u>
Food Distribution Cluster				
Passed Through Texas Department of Agriculture:				
Commodity Suppl Food Program 23-24	10.569	75-227022A	3,824	-
Commodity Suppl Food Program 24-25	10.569	75-227022A	<u>2,578</u>	<u>-</u>
Total Food Distribution Cluster			<u>6,402</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>198,474</u>	<u>-</u>
U.S. DEPARTMENT OF DEFENSE				
Non-Clustered				
Federal Voting Assistance Program- Electronic Absentee System	12.219	H98210-23-1-0002	<u>1,642,000</u>	<u>-</u>
Total Non-Clustered			<u>1,642,000</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF DEFENSE			<u>1,642,000</u>	<u>-</u>

(continued)

See accompanying notes to the schedule.

**TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Contract Number	Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
CDBG - Entitlement Grants Cluster				
Community Development Block Grant PY15	14.218	B-15-UC-48-0503	\$ (1)	\$ -
Community Development Block Grant PY16	14.218	B-16-UC-48-0503	(1)	-
Community Development Block Grant PY18	14.218	B-18-UC-48-0503	384	-
Community Development Block Grant PY19	14.218	B-19-UC-48-0503	12,419	-
Community Development Block Grant COVID-19	14.218	B-20-UW-48-0503	200,222	96,476
Community Development Block Grant PY20	14.218	B-20-UC-48-0503	390,540	-
Community Development Block Grant PY21	14.218	B-21-UC-48-0503	365,572	-
Community Development Block Grant PY22	14.218	B-22-UC-48-0503	650	-
Community Development Block Grant PY23	14.218	B-23-UC-48-0503	<u>470,175</u>	<u>-</u>
Total CDBG - Entitlement Grants Cluster			<u>1,439,960</u>	<u>96,476</u>
CDBG - State-Administered CDBG Cluster				
Passed Through Texas General Land Office:				
Community Development Block Grant Disaster Recovery (CDBG-DR)	14.228	19-281-000-B780	296,508	-
Local Hazard Mitigation Plans Program	14.228	22-130-029-D985	<u>1,359</u>	<u>-</u>
Total CDBG - State-Administered CDBG Cluster			<u>297,867</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>1,737,827</u>	<u>96,476</u>
U.S. DEPARTMENT OF THE INTERIOR				
Non-Clustered				
Native Plant Exchange Program	15.631	F21AC02998-00	<u>10,816</u>	<u>-</u>
Total Non-Clustered			<u>10,816</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF THE INTERIOR			<u>10,816</u>	<u>-</u>

(continued)

See accompanying notes to the schedule.

**TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Contract Number	Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF JUSTICE				
Non-Clustered				
Passed Through Department of Curriculum and Instruction - Univ of Texas: Step Up Texas Improving Juv Jus Outcomes	16.540	UTAUS-SUB00000632	\$ 189,178	\$ -
Passed Through Office of the Governor - Criminal Justice Division: General Victim Assistance Grant Program	16.575	4426202	131,367	-
Passed Through City of Austin: Austin Improving Criml Justice Resps (ICJR) to Domestic Violence	16.590	2020-WE-AX-0018	95,116	-
Improving Criml Justice Resps to Dom Violence, Dating Violence	16.590	15JOVW-22-GG-01839-ICJR	90,201	-
State Criminal Alien Assistance Program FY22	16.606	15PBJA-22-RR-05164-SCAA	172,252	-
State Criminal Alien Assistance Program FY23	16.606	15PBJA-23-RR-05904-SCAA	247,662	-
Passed Through Office of the Governor - Criminal Justice Division: Clean Air Task Force	16.738	4763801	58,388	-
BJA Upholding the Rule of Law and Preventing Wrongful Conviction	16.746	15PBJA-23-GG-05243-WRNG	66,996	-
FY21 OJJDP Reentry Program	16.812	15PJDP-21-GG-04081-SCAX	270,510	18,822
Testing of DNA Evidence	16.820	15PBJA-21-GG-02622-POST	151,032	86,192
Total Non-Clustered			<u>1,472,702</u>	<u>105,014</u>
JAG Program Cluster				
Passed Through City of Austin: FY21 JAG	16.738	15PBJA-21-GG-01862-JAGX	66,027	-
Total JAG Program Cluster			<u>66,027</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>1,538,729</u>	<u>105,014</u> (continued)

See accompanying notes to the schedule.

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Contract Number	Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION				
Non-Clustered				
Passed Through Texas Parks and Wildlife Department:				
Arkansas Bend Recreational Trail Development	20.219	516918	\$ (417)	\$ -
Safe Streets and Roads for All	20.939	693JJ32340382	<u>90,593</u>	<u>-</u>
Total Non-Clustered			<u>90,176</u>	<u>-</u>
Highway Planning and Construction Cluster				
Passed Through Texas Department of Transportation:				
Blake Manor Shared Use Path	20.205	CSJ: 0914-04-273	102,210	-
Braker Ln North Eng & Design	20.205	CSJ: 0914-04-280	<u>3,329</u>	<u>-</u>
Total Highway Planning and Construction Cluster			<u>105,539</u>	<u>-</u>
Highway Safety Cluster				
Passed Through Texas Department of Transportation:				
Underage Drinking Prevention Program FY23	20.600	2023-TRAVIS C-G-1YG-0089	38	-
Underage Drinking Prevention Program FY24	20.600	2023-TRAVIS C-G-1YG-0089	<u>135,035</u>	<u>-</u>
Total Highway Safety Cluster			<u>135,073</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>330,788</u>	<u>-</u>

(continued)

See accompanying notes to the schedule.

**TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Contract Number	Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF THE TREASURY				
Non-Clustered				
COVID-19 Coronavirus Relief Fund	21.019	N/A	\$ (2,431)	\$ -
COVID-19 Coronavirus State and Local Fiscal Recovery Funds Passed Through Office of the Governor - Criminal Justice Division:	21.027	SLT-0065	67,169,774	38,793,462
COVID-19 Criminal Courts Backlog Action Plan	21.027	N/A	<u>523,330</u>	<u>-</u>
Total Non-Clustered			<u>67,690,673</u>	<u>38,793,462</u>
TOTAL U.S. DEPARTMENT OF THE TREASURY			<u>67,690,673</u>	<u>38,793,462</u>
U.S. DEPARTMENT OF ENERGY				
Non-Clustered				
Passed Through Texas Department of Housing and Community Affairs:				
Weatherization Assistance Program (DOE)	81.042	56230004088	86,082	-
Weatherization Assistance Program (DOE BIL)	81.042	55220004066	<u>66,197</u>	<u>-</u>
Total Non-Clustered			<u>152,279</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF ENERGY			<u>152,279</u>	<u>-</u>

(continued)

See accompanying notes to the schedule.

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Contract Number	Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Non-Clustered				
Parenting in Recovery	93.243	H79T1080280	\$ (1,979)	\$ -
Passed Through Texas Department of State Health Services:				
COVID-19 Detection & Mitigation in Confinement Facilities	93.323	HHS001193700007	403,277	-
COVID-19 Detection & Mitigation in Confinement Facilities	93.323	HHS001193700014	128,915	-
Passed Through Texas Department of Family and Protective Services:				
Title IV-D Child Support Enforcement	93.563	N/A	67,094	-
NonTitle IVD State Registry Child Support Reimbursement	93.563	22-C0067	960	-
Title IV-D Child Support Enforcement	93.563	N/A	404,540	-
Passed Through Texas Department of Housing and Community Affairs:				
FY2021 The Consolidated Appropriations Act - Low Income Water	93.568	34210003696	397,499	-
2023 Comprehensive Energy Assistance Program	93.568	58230003848	1,216,625	-
Comprehensive Energy Assistance Program Emergency Supplement	93.568	58930004001	(1,191)	-
2023 Low-Home Energy Assistance Act Weatherization Assistance	93.568	81230003889	128,860	-
2024 Comprehensive Energy Assistance Program	93.568	58240004038	3,880,548	-
2024 Low-Home Energy Assistance Act Weatherization Assistance	93.568	81240004114	72,201	-
Passed Through Texas Department of Family and Protective Services:				
Title IV-E Child Welfare Services	93.658	HHS000285000040	416	-
Title IV-E Legal FY2023	93.658	HHS000285100009	46,901	-
Title IV-E Legal FY2024	93.658	HHS000285100009	125,720	-
Passed Through Integral Care:				
Assisted Outpatient Treatment Program	93.997	N/A	93,448	-
Total Non-Clustered			<u>6,963,834</u>	<u>-</u>
Maternal, Infant, & Early Childhood Home Visiting				
Passed Through Texas Department of Family and Protective Services:				
Maternal, Infant and Early Childhood Home Visiting Program	93.870	HHS0011054	486,257	-
Total Maternal, Infant, & Early Childhood Home Visiting			<u>486,257</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>7,450,091</u>	<u>-</u>

(continued)

See accompanying notes to the schedule.

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Contract Number	Expenditures	Amount Provided to Subrecipients
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Non-Clustered				
FY 22 RSVP CNCS	94.002	20SRWTX027	\$ (2,854)	\$ -
FY 23 RSVP CNCS	94.002	23SRGTX011	31,496	-
FY 24 RSVP CNCS	94.002	23SRGTX011	34,392	-
Passed Through OneStar Foundation:				
Travis County CAPITAL AmeriCorps Project FY24	94.006	19AFHTX0010022	232,601	-
Travis County CAPITAL AmeriCorps Project FY25	94.006	22AFGTX0010028	45,993	-
Total Non-Clustered			<u>341,628</u>	<u>-</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>341,628</u>	<u>-</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
Non-Clustered				
Passed Through Texas Division of Emergency Management:				
DR-4705 Texas Severe Winter Storms	97.036	DR-4705	5,450,213	-
DR-4485-TX COVID-19 Protective Measures	97.036	DR-4485-TX	1,642,026	-
Building Resilient Infrastructure and Communities	97.047	EMT-2020-BR-104	(1,359)	-
Passed Through Office of the Governor - Homeland Security Grant Division:				
National Homeland Security Conference	97.067	4902101	5,522	-
CPR CERT	97.067	4901901	15,794	-
CPR- Ready Central Texas Public Education Campaign	97.067	4902001	17,722	-
Travis County COP Enhancement	97.067	4896401	30,315	-
ES- Election Security- The Ready Project	97.067	4901601	5,300	-
Total Non-Clustered			<u>7,165,533</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>7,165,533</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 88,258,838</u>	<u>\$ 38,994,952</u>
			Grand Total:	(concluded)
See accompanying notes to the schedule.				

**TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2024**

State Grantor/Pass-Through Grantor/Program Title	Contract Number	Expenditures	Amount Provided to Subrecipients
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
Passed Through Texas Health and Human Services Commission: Retired and Senior Volunteer Program	HHS001373500022	\$ 21,888	\$ -
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		<u>21,888</u>	<u>-</u>
OFFICE OF THE ATTORNEY GENERAL			
Other Victim Assistance Grants	C-00966	36,738	-
Statewide Automated Victim Notification FY24	C-01182	34,602	-
Passed Through Texas Council on Family Violence: Domestic Violence High-Risk Teams	2215325	<u>46,477</u>	<u>-</u>
TOTAL OFFICE OF THE ATTORNEY GENERAL		<u>117,817</u>	<u>-</u>
OFFICE OF THE GOVERNOR - CRIMINAL JUSTICE DIVISION			
State Forfeited Property	N/A	264,005	-
Parenting in Recovery- Family Drug Treatment Court	4711401	<u>152,860</u>	<u>-</u>
TOTAL OFFICE OF THE GOVERNOR - CRIMINAL JUSTICE DIVISION		<u>416,865</u>	<u>-</u>
TEXAS DEPARTMENT OF MOTOR VEHICLES			
Sheriff's Combined Auto Theft Task Force Forfeited Property	N/A	87	-
Sheriff's Combined Auto Theft Task Force FY24	608-24-2270000	862,317	332,947
Sheriff's Combined Auto Theft Task Force FY25	608-25-2270000	<u>56,512</u>	<u>-</u>
TOTAL TEXAS DEPARTMENT OF MOTOR VEHICLES		<u>918,916</u>	<u>332,947</u> (continued)

See accompanying notes to the schedule.

TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2024

State Grantor/Pass-Through Grantor/Program Title	Contract Number	Expenditures	Amount Provided to Subrecipients
TEXAS DEPARTMENT OF STATE HEALTH SERVICES			
Passed Through Capital Area Trauma Regional Advisory Council:			
Capital Area Trauma Regional Advisory Council FY22	N/A	\$ 9,523	\$ -
Capital Area Trauma Regional Advisory Council FY23	N/A	8,499	-
Passed Through Integral Care:			
Community Partners for Children FY24	CFS MISC-CPC FY24	52,902	-
Community Partners for Children FY25	CFS MISC-CPC FY25	8,176	-
		79,100	-
TEXAS DEPARTMENT OF TRANSPORTATION			
County Transportation Infrastructure Fund Grant Program	CTIF_02_227	130,442	-
		130,442	-
TEXAS INDIGENT DEFENSE COMMISSION			
Public Defender Office & MAC Enhancement FY22	212-22-D11	(52,781)	(52,745)
Public Defender Office & MAC Enhancement FY23	212-23-C16	53,122	-
Public Defender Office & MAC Enhancement FY24	212-24-C13	2,974,465	286,226
TDIC Formula FY24	212-24-227	638,590	-
		3,613,396	233,481
			(continued)

See accompanying notes to the schedule.

**TRAVIS COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FISCAL YEAR ENDED SEPTEMBER 30, 2024**

State Grantor/Pass-Through Grantor/Program Title	Contract Number	Expenditures	Amount Provided to Subrecipients
TEXAS VETERANS' COMMISSION			
TVC Veterans Court FY23	R-2022-21240	\$ 26,283	\$ -
TVC Veterans Court FY24	R-2023-2018004285	4,282	-
TOTAL TEXAS VETERANS' COMMISSION		<u>30,565</u>	<u>-</u>
TEXAS WATER DEVELOPMENT BOARD			
Flood Infrastructure Fund-Travis County Flood Master Plan	G1001318	<u>597,060</u>	<u>-</u>
TOTAL TEXAS WATER DEVELOPMENT BOARD		<u>597,060</u>	<u>-</u>
TOTAL EXPENDITURES OF STATE AWARDS	Grand Total:	<u>\$ 5,926,049</u>	<u>\$ 566,428</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, 2024

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	AL #	Contract #	
U.S. Department of Agriculture			
Passed through Texas Department of Agriculture:			
Commodity Supply Food Program 23-24	10.569	75-227022A	\$ 3,824
Commodity Supply Food Program 24-25	10.569	75-227022A	<u>2,578</u>
Total U.S. Department of Agriculture Non-Cash Awards			<u>6,402</u>
Total Federal Non-Cash Awards			<u>6,402</u>
Total Federal and State Non-Cash Awards			<u>\$ 6,402</u>

3. SUBRECIPIENTS

During the year ended September 30, 2024, there was \$38,994,952 awarded under federal grants and \$566,428 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 FY24, FEMA approved and/or obligated \$7,092,239 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, 2024

Program Name	Fiscal Year Incurred	Amount
DR 4705 Winter Storm Mara	FY23	\$ 5,360,044
	FY24	90,169
		<u>\$ 5,450,213</u>
DR 4485 COVID-19 Assistance	FY21	\$ 101,560
	FY22	563,647
	FY23	976,819
		<u>\$ 1,642,026</u>
Total		<u>\$ 7,092,239</u>

**TRAVIS COUNTY, TEXAS
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FISCAL YEAR ENDED SEPTEMBER 30, 2024**

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