

**City of Waco, Texas**  
Compliance and Internal Control Reports  
Under *Governmental Auditing Standards*,  
Office of Management and Budget (OMB) Circular A-133  
and *Uniform Grant Management Standards*  
Schedules of Expenditures of Federal  
and State Awards  
September 30, 2015

# City of Waco, Texas

## Table of Contents

	<u>Page</u>
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
Independent Auditor's Reports on Compliance for Each Major Federal and State Program; on Internal Control Over Compliance, and on the Schedules of Federal and State Awards Required by OMB Circular A-133 and <i>Uniform Grant Management Standards</i>	3
Schedule of Findings and Questioned Costs	6
Summary Schedule of Prior Audit Findings	8
Schedule of Expenditures of Federal Awards	9
Schedule of Expenditures of State Awards	12
Notes to Schedules of Expenditures of Federal and State Awards	14



JAYNES REITMEIER BOYD & THERRELL, P.C.  
Certified Public Accountants  
5400 Bosque Blvd., Ste. 500 | Waco, TX 76710  
P.O. Box 7616 | Waco, TX 76714  
Main 254.776.4190 | Fax 254.776.8489 | jrbt.com

**INDEPENDENT AUDITOR'S 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 Mayor and Members of the City Council  
City of Waco, Texas:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Waco, Texas (the City), as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 15, 2016. We conducted our audit 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 Baylor Waco Stadium Authority (BWSA) were not audited in accordance with *Government Auditing Standards* and accordingly this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with BWSA.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City'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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City'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 City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, 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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

January 15, 2016



JAYNES REITMEIER BOYD & THERRELL, P.C.  
Certified Public Accountants  
5400 Bosque Blvd., Ste. 500 | Waco, TX 76710  
P.O. Box 7616 | Waco, TX 76714  
Main 254.776.4190 | Fax 254.776.8489 | jrbt.com

**INDEPENDENT AUDITOR'S REPORTS ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM; ON INTERNAL CONTROL OVER COMPLIANCE; AND ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS REQUIRED BY *OMB CIRCULAR A-133* AND UNIFORM GRANT MANAGEMENT STANDARDS**

To the Honorable Mayor and Members of the City Council  
City of Waco, Texas:

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

We have audited the City of Waco, Texas' (the City) compliance with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* and the *Uniform Grant Management Standards* that could have a direct and material effect on each of the City's major federal and state programs for the year ended September 30, 2015. The City's major federal and state programs are identified in the summary of auditor's 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.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the City's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the *Uniform Grant Management Standards* of the State of Texas. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the City'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 City's compliance.

### ***Opinion on Each Major Federal and State Program***

In our opinion, the City complied, in all material respects, with the types of 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, 2015.

### **Report on Internal Control Over Compliance**

Management of the City 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 City'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 and state program, and to test and report on internal control over compliance in accordance with OMB Circular A-133 and *Uniform Grant Management Standards*, 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 City'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.

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 requirements of OMB Circular A-133 and *Uniform Grant Management Standards*. Accordingly, this report is not suitable for any other purpose.

**Report on Schedules of Expenditures of Federal and State Awards Required  
by OMB Circular A-133 and Uniform Grant Management Standards**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Waco, Texas, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated January 15, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by OMB Circular A-133 and *Uniform Grant Management Standards*, and are 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 schedules of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

*Jaynes, Reitmeier, Boyd + Therrell, P.C.*

January 15, 2016

**City of Waco, Texas**

Schedule of Findings and Questioned Costs

Year Ended September 30, 2015

(1) Summary of Auditors' Results

**Financial Statements**

Type of auditor's report issued: unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_ yes      x   no
- Significant deficiency(ies) identified? \_\_\_ yes      x   none reported
- Noncompliance material to financial statements noted? \_\_\_ yes      x   no

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified? \_\_\_ yes      x   no
- Significant deficiency(ies) identified? \_\_\_ yes      x   none reported

Type of auditor's report issued on compliance for major programs: unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? \_\_\_ yes      x   no

**State Awards**

Internal control over major programs:

- Material weakness(es) identified? \_\_\_ yes      x   no
- Significant deficiency(ies) identified? \_\_\_ yes      x   none reported

Type of auditor's report issued on compliance for major programs: unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Grant Management Standards? \_\_\_ yes      x   no

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grant
14.239	HJOME Investment Partnership Program

Identification of major state programs:

<u>Grant Number</u>	<u>Name of State Program or Cluster</u>
State Health Services - Direct Programs:	
2016-001449-00	TB State Grant
2015-001449	TB State Grant
2016-001085-00	RLSS - Local Public Health System
2015-001085	RLSS - Local Public Health System
2016-001324-00	HIV Prevention State
2015-001324-00	HIV Prevention State
2016-003817-00	IDCU Epidemic Disease Surveillance - Ebola
2015-045859	Flu Surveillance
2016-001088-00	Immunization Branch - Locals
2015-001088-00	Immunization Branch - Locals
2015-001241-00	Diabetes - Community Diabetes Services
2016-048306	Healthy Texas Babies
2015-047507	Healthy Texas Babies



**City of Waco, Texas**

Schedule of Findings and Questioned Costs  
(Continued)

(1) Summary of Auditors' Results (continued)

Dollar threshold used to distinguish between type A and type B federal programs:	\$ <u>506,696</u>
Dollar threshold used to distinguish between type A and type B state programs:	\$ <u>300,000</u>
Auditee qualified as federal low-risk auditee?	<u>x</u> yes <u>      </u> no
Auditee qualified as state low-risk auditee?	<u>x</u> yes <u>      </u> no

(2) Financial Statement Findings

None noted.

(3) Federal Award Findings and Questioned Costs

None noted.

(4) State Award Findings and Questioned Costs

None noted.

**City of Waco, Texas**

Summary Schedule of Prior Audit Findings

September 30, 2015

None

## City of Waco, Texas

### Schedule of Expenditures of Federal Awards

Year Ended September 30, 2015

Grantor/Pass-Through Grantor/Program or Cluster/Title	CFDA Number	Grantor / Pass Through Grantor Identifying Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>			
Passed through the Texas Department of State Health Services:			
Supplemental Food Program for Women, Infants and Children	10.557	2015-047347	\$ 1,152,473
Peer for Women, Infants and Children	10.557	2015-047347	142,994
INTERN	10.557	2015-047347	39,901
Extra Funding	10.557	2015-047347	36,340
Registered Dietician	10.557	2015-047347	80,491
Clinical Lactation Practicum	10.557	2015-047347	18,632
Obesity Prevention Project	10.557	2015-047347	22,926
Total Passed through the Texas Department of Health			<u>1,493,757</u>
Total U.S. Department of Agriculture			<u>1,493,757</u>
<u>U.S. Department of Housing and Urban Development</u>			
Direct Programs:			
CDBG - Entitlement Grants Cluster:			
Community Development Block Grant	14.218	B-11, 12, 13-MC-48-0029	<u>1,218,298</u>
Shelter Plus Care:			
Chronic Homeless	14.238	TX0261C6T040900	22,610
Other Homeless	14.238	TX0260C6T040900	59,685
			<u>82,295</u>
Shelter Plus Care:			
Chronic Homeless/Other Homeless	14.267	TX0312L6T041303	88,236
Continuum of Care	14.267	TX0240L6T041305	62,653
			<u>150,889</u>
HOME Investment Partnership Program	14.239	M-11, 12, 13-MC-48-0202	991,813
HOME Investment Partnership Program	14.239	loan program - non-cash assistance	5,178,132
			<u>6,169,945</u>
Total Direct Programs			<u>7,621,427</u>
Passed through the Brazos Valley Council of Governments:			
Housing Opportunities for Persons with AIDS (HOPWA)	14.241	5599-553-01	29,030
Housing Opportunities for Persons with AIDS (HOPWA)	14.241	5601-553-01	53,045
Total passed through the Brazos Valley Council of Governments			<u>82,075</u>
Total U.S. Department of Housing and Urban Development			<u>7,703,502</u>
<u>U.S. Department of Justice</u>			
Direct Programs:			
JAG Program Cluster:			
JAG 2012 Byrne Justice Assistance	16.579	2012-DJ-BX-0662	65,083
JAG 2011 Byrne Justice Assistance	16.579	2014-DJ-BX-0290	50,762
JAG 2013 Byrne Justice Assistance	16.579	2013-DJ-BX-0387	58,991
Total Direct Programs			<u>174,836</u>

**City of Waco, Texas**

**Schedule of Expenditures of Federal Awards  
(Continued)**

Grantor/Pass-Through Grantor/Program or Cluster/Title	CFDA Number	Grantor / Pass Through Grantor Identifying Number	Federal Expenditures
<u>U.S. Department of Justice</u> (continued)			
Passed through the State Governor's Office -			
Criminal Justice Division:			
Waco Family Violence Unit Detectives & Coordinator	16.588	WF-16-V30-28680-01	\$ 6,445
Waco Family Violence Unit Detectives & Coordinator/17	16.588	WF-15-V30-13424-17	111,129
			117,574
Video Enhancement Project	16.738	2822201	27,000
Total passed through the State Governor's Office - Criminal Justice Division			144,574
Total U.S. Department of Justice			319,410
<u>U.S. Department of Transportation</u>			
Direct Programs:			
Airport Improvement Program (FAA)	20.106	3-48-0220-031-2010	(10,066)
Airport Improvement Program (FAA)	20.106	3-48-0220-035-2014	2,663,575
Airport Improvement Program (FAA)	20.106	3-48-0220-034-2013	(16,930)
			2,636,579
Federal Transit Cluster:			
Federal Transit Urbanized Area Formula Grant	20.507	TX-90-Y117 2014	259,061
Federal Transit Urbanized Area Formula Grant	20.507	TX-90-X890 2009	77,688
Federal Transit Urbanized Area Formula Grant	20.507	Waco CPO 2015	2,021,673
			2,358,422
Total Direct Programs			4,995,001
Passed through the Texas Department of Transportation:			
Highway Planning and Construction Cluster:			
Metropolitan Planning Grant - FHWA-PL 112	20.205	50-14XF0007	108,741
Metropolitan Planning Grant - FTA Section 5303	20.205	50-15XF0007	82,013
Ritchie Road Widening - Advance Funding Agreement	20.205	CSJ0909-22-150	1,119,726
Total Highway Planning and Construction Cluster			1,310,480
Highway Safety Cluster:			
Selective Traffic Enforcement Program	20.600	2015-WACOPD-S-1YG-0020	85,520
Total Highway Highway Safety Cluster			85,520
Total passed through Texas Department of Transportation			1,396,000
Total U.S. Department of Transportation			6,391,001
<u>Institute of Museum and Library Services</u>			
Passed through the Texas State Library & Archives Commission:			
Interlibrary Loan Reimbursement Program	45.310	LS-00-0044-14	27,415
Total Institute of Museum and Library Services			27,415

## City of Waco, Texas

### Schedule of Expenditures of Federal Awards (Continued)

Grantor/Pass-Through Grantor/Program or Cluster/Title	CFDA Number	Grantor / Pass Through Grantor Identifying Number	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>			
Passed through the Texas Department of State Health Services:			
Community Preparedness Section/Public Health			
Emergency Response (PHER)	93.069	2016-001101-00	\$ 35,771
CPS-Bioterrorism Preparedness	93.069	2015-00-1101	136,112
CPS-Bioterrorism Preparedness Discretionary	93.069	2015-047252-001	55,056
			<u>226,939</u>
 Tuberculosis Prevention and Control	 93.116	 2015-001406	 <u>34,204</u>
Immunizations Branch - Locals	93.268	2016-001088-00	9,126
Immunizations Branch - Locals	93.268	2015-001088-00	135,082
			<u>144,208</u>
 TEXAS Healthy Communities	 93.991	 2015-047254	 50,000
RLSS-Local Public Health System	93.991	2016-001085-00	8,806
			<u>58,806</u>
 Community Transformation Grant	 93.531	 2014-001389-00	 <u>47</u>
 Total Passed through the Texas Department of State Health Services			 <u>464,204</u>
 Passed through the Brazos Valley Council of Governments:			
Ryan White Part B Service Delivery (RWSD)	93.917	5602-553-01	297,931
Ryan White Service Delivery (RWSD)	93.917	5600-553-04	22,093
Total Passed through the Brazos Valley Council of Governments			<u>320,024</u>
 Total U.S. Department of Health and Human Services			 <u>784,228</u>
<u>U. S. Department of Homeland Security</u>			
Direct Programs:			
Passed through the Texas Engineering Extension Service:			
2014 State Homeland Security Program	97.073	2014-SS-00029	81,995
2013 State Homeland Security Program	97.073	2013-SS-00045	24,714
Total passed through the Texas Engineering Extension Service			<u>106,709</u>
 Passed through State Department of Public Safety:			
Emergency Management Performance Grant	97.042	15 TX-EMPG-1296	63,836
 Total U.S. Department of Homeland Security			 <u>170,545</u>
 Total Expenditures of Federal Awards			 <u>\$ 16,889,858</u>

See accompanying notes to schedules of expenditures of federal and state awards.

**City of Waco, Texas**

Schedule of Expenditures of State Awards

Year Ended September 30, 2015

<u>Grantor/Pass-Through Grantor/Program Title</u>	<u>Grant Identifying Number</u>	<u>State Expenditures</u>
<u>Texas Department of State Health Services</u>		
TB State Grant	2016-001449-00	\$ 3,679
TB State Grant	2015-001449	38,434
RLSS - Local Public Health System	2016-001085-00	602
RLSS - Local Public Health System	2015-001085	164,623
HIV Prevention State	2015-001324-00	156,546
HIV Prevention State	2016-001324-00	12,122
IDCU Epidemic Disease Surveillance - Ebola Flu Surveillance	2016-003817-00	1,417
	2015-045859	10,000
Immunization Branch - Locals	2016-001088-00	11,381
Immunization Branch - Locals	2015-001088-00	168,473
Diabetes - Community Diabetes Services	2015-001241-00	74,688
Healthy Texas Babies	2016-048306	3,901
Healthy Texas Babies	2015-047507	90,000
		<u>735,866</u>
Passed through the Brazos Valley Council of Governments:		
HIV/State Services	5602-SS-553-02	83,591
HIV/State Services	5603-SS-553-01	4,855
Total Passed through the Brazos Valley Council of Governments		<u>88,446</u>
Total Texas Department of State Health Services		<u>824,312</u>
<u>State of Texas Comptroller's Office</u>		
Police LEOSE Grant		2,950
Fire LEOSE Grant		3,026
Total State of Texas Comptroller's Office		<u>5,976</u>
<u>State of Texas Office of Attorney General</u>		
Other Victim Assistance Grant (OVAG) 2016	1661420	2,433
Other Victim Assistance Grant (OVAG) 2015	1552140	38,085
Total State of Texas Office of Attorney General		<u>40,518</u>

**City of Waco, Texas**

Schedule of Expenditures of State Awards  
(Continued)

Grantor/Pass-Through Grantor/Program Title	Grant Identifying Number	State Expenditures
<u>Texas Department of Transportation</u>		
Public Transportation Grant Program FY 2014	URB 1503 (09)	\$ 416,555
Public Transportation Grant Program FY 2014 Preventative Maintenance	ED 1503 (09)15	<u>200,000</u>
Total Texas Department of Transportation		<u>616,555</u>
<u>Texas Parks and Wildlife Department</u>		
Local Parks Grant Program - Sul Ross Park Renovation Project	50-000441	<u>357,315</u>
Total Texas Parks and Wildlife Department		<u>357,315</u>
<u>Texas Water Development Board</u>		
The Brazos River Demonstration Wetland Project	1400011760	<u>46,360</u>
Total Texas Water Development Board		<u>46,360</u>
Total Expenditures of State Awards		<u>\$ 1,891,036</u>

See accompanying notes to schedules of expenditures of federal and state awards.

## City of Waco, Texas

### Notes to Schedules of Expenditures of Federal and State Awards

Year Ended September 30, 2015

(1) Basis of Presentation

The accompanying schedules of expenditures of federal and state awards include the federal and state grant activity of the City of Waco, Texas (the City) under programs of the federal and state governments for the year ended September 30, 2015. The information in these schedules is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and *Uniform Grant Management Standards*. Because the schedules present only a selected portion of the operations of the City, it is not intended to and does not present the financial position, change in net assets or cash flows of the City.

(2) Summary of Significant Accounting Policies

Expenditures reported in the accompanying schedules of expenditures of federal and state awards are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State and Local Governments*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, as applicable, wherein certain types of expenditures are not allowable or limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Grantor and pass-through grantor identifying numbers are presented where available.

(3) Subrecipients

Of the federal expenditures presented in the accompanying schedule of federal awards, the City provided federal awards to subrecipients as follows:

<u>Program Name</u>	<u>CFDA Number</u>	<u>Amount Provided</u>
Community Development Block Grant	14.218	\$ 261,072
HOME Investment Partnership Program	14.239	310,871
Shelter Plus Care	14.238	82,296
Continuum of Care	14.267	88,236
JAG Byrne Justice Assistance	16.738	100,494



**City of Waco, Texas**

Notes to Schedules of Expenditures of Federal and State Awards  
(Continued)

(4) Federal Loan Programs

The federal loan programs listed as non-cash assistance on the accompanying schedule of federal awards are administered directly by the City, and balances and transactions relating to these programs are included in the City's basic financial statements. Loans made during the current year and the balance of loans outstanding at October 1, 2014, are included in the federal expenditures presented in the accompanying schedule of federal awards.