

City of Waco, Texas
Compliance and Internal Control Reports
Under *Government Auditing Standards*, the Uniform Guidance,
and *Texas Grant Management Standards* of the State of Texas
Schedules of Expenditures of Federal and State Awards
September 30, 2022

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 the Uniform Guidance and <i>Texas Grant Management Standards</i> of the State of Texas	3
Schedule of Findings and Questioned Costs	7
Summary Schedule of Prior Audit Findings	10
Schedule of Expenditures of Federal Awards	11
Schedule of Expenditures of State Awards	15
Notes to Schedules of Expenditures of Federal and State Awards	16



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**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, in accordance with 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 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, 2022, 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 30, 2023. The financial statements of Baylor Waco Stadium Authority (“BWSA”) and Waco Tourism Public Improvement District (“WTPID”) were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with BWSA or WTPID.

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”) as a basis for designing 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 from 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 financial statements. 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.

Jaynes, Reitmeier, Boyd, and Thewell, P.C.

January 30, 2023



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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 THE UNIFORM GUIDANCE AND TEXAS GRANT MANAGEMENT STANDARDS OF THE STATE OF TEXAS

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

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the City of Waco, Texas (the “City”) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (“OMB”) *Compliance Supplement* and the *Texas Grant Management Standards* of the State of Texas 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, 2022. 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.

In our opinion, the City 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, 2022.

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 *Texas Grant Management Standards* of the State of Texas (“Texas Grant Management Standards”). Our responsibilities under those standards, the Uniform Guidance, and the *Texas Grant Management Standards* 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 City 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 and state program. Our audit does not provide a legal determination of the City’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 City's federal and state programs.

Auditor's 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 City'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 *Texas Grant Management Standards* 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 City'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 *Texas Grant Management Standards*, 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 City'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 City'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 and *Texas Grant Management Standards*, but not for the purpose of expressing an opinion on the effectiveness of the City'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

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 Auditor's 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 the Uniform Guidance and *Texas 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 the Uniform Guidance and *Texas 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, 2022, 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 30, 2023, which contained unmodified opinions on 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 schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by the Uniform Guidance and *Texas 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 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 GAAS. 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, and Thewell, P.C.

January 30, 2023

City of Waco, Texas
 Schedule of Findings and Questioned Costs
 Year Ended September 30, 2022

(1) Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unmodified

Internal control over financial reporting:

- | | | | | |
|---|-----|-----|---|---------------|
| o Material weakness(es) identified? | ___ | yes | x | no |
| o Significant deficiency(ies) identified? | ___ | yes | x | none reported |

Noncompliance material to financial statements noted?	___	yes	x	no
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Federal Awards

Internal control over major programs:

- | | | | | |
|---|-----|-----|---|---------------|
| o Material weakness(es) identified? | ___ | yes | x | no |
| o 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 2 CFR 200.516(a) ?	___	yes	x	no
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State Awards

Internal control over major programs:

- | | | | | |
|---|-----|-----|---|---------------|
| o Material weakness(es) identified? | ___ | yes | x | no |
| o 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 <i>Texas Grant Management Standards</i>	___	yes	x	no
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City of Waco, Texas

Schedule of Findings and Questioned Costs
(Continued)

(1) Summary of Auditor's Results (continued)

Identification of major federal programs:

<i>Federal Assistance</i>	
<u>Listing Number</u>	<u>Name of Federal Program or Cluster</u>
10.557	Supplemental Food Program for Women, Infants, and Children (WIC)
20.106	Airport Improvement Program
20.106	COVID-19 - Airport Improvement Program
21.027	COVID-19 - State and Local Government Fiscal Recovery Fund
93.268	COVID-19 - Vaccine Capacity Grant

Identification of major state programs:

<u>Grant Number</u>	<u>Name of State Program or Cluster</u>
3748203	Texas Anti-Gang Program
3748204	Texas Anti-Gang Program

Dollar threshold used to distinguish between type A and type B programs:

\$ 750,000

Auditee qualified as federal low-risk auditee? x yes no

Auditee qualified as state low-risk auditee? x yes no

City of Waco, TexasSchedule of Findings and Questioned Costs
(Continued)(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, 2022

None

City of Waco, Texas
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2022

Grantor/Pass-Through Grantor/Program or Cluster/Title	Federal Assistance Listing Number	Grantor / Pass Through Grantor Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. Department of Agriculture</u>				
Passed through the Texas Health and Human Services Commission:				
Supplemental Food Program for Women, Infants and Children	10.557	HHS000807600001	\$ -	\$ 1,071,763
Peer for Women, Infants and Children	10.557	HHS000807600001	-	207,869
Extra for Women, Infants and Children	10.557	HHS000807600001	-	135,289
Registered Dietician	10.557	HHS000807600001	-	88,000
Clinical Lactation Practicum	10.557	HHS000807600001	-	76,010
Total passed through the Texas Health and Human Services Commission			<u>-</u>	<u>1,578,931</u>
Supplemental Nutrition Assistance Program (SNAP) Cluster:				
Passed through the Texas Health and Human Services Commission:				
SNAP-ED for Women, Infants, and Children	10.561	HHS000807600001	-	78,963
Passed through the Texas Department of State Health Services				
Obesity Prevention Program	10.561	HHS000743500006	-	70,691
Total SNAP Cluster			<u>-</u>	<u>149,654</u>
Total U.S. Department of Agriculture			<u>-</u>	<u>1,728,585</u>
<u>U.S. Department of Housing and Urban Development</u>				
Direct Programs:				
CDBG - Entitlement Grants Cluster:				
COVID-19 Community Development Block Grant	14.218	B20MW480029	337,197	475,880
Community Development Block Grant	14.218	B-14,5,16,17, 18,19,20-MC-48-0029	180,651	863,043
Total CDBG Entitlement Grants Cluster			<u>517,848</u>	<u>1,338,923</u>
HOME Investment Partnership Program	14.239	M-15,16,17, 18,19, 20-MC-48-0202	208,055	497,959
HOME Investment Partnership Program	14.239	loan program - non cash assistance	-	3,015,087
			<u>208,055</u>	<u>3,513,046</u>
Continuum of Care Grant:				
Continuum of Care	14.267	TX0240L6T042012	58,223	58,222
Continuum of Care	14.267	TX0240L6T041911	1,099	1,099
			<u>59,322</u>	<u>59,321</u>
Lead Based Paint Hazard Reduction	14.900	TXLHB0703-18	-	291,716
Total Direct Programs			<u>785,225</u>	<u>5,203,006</u>
Passed through the Brazos Valley Council of Governments:				
Housing Opportunities for Persons with AIDS (HOPWA)	14.241	5607/6-553-01	-	10,790
Housing Opportunities for Persons with AIDS (HOPWA)	14.241	5607/5-553-01	-	53,097
Total passed through the Brazos Valley Council of Governments			<u>-</u>	<u>63,887</u>
Passed through the Heart of Texas Homeless Coalition:				
Continuum of Care 2020	14.267	TX0598L6T042000	-	28,185
Continuum of Care 2019	14.267	TX0555L6T041900	-	17,546
Total passed through the Heart of Texas Homeless Coalition			<u>-</u>	<u>45,731</u>
Total U.S. Department of Housing and Urban Development			<u>785,225</u>	<u>5,312,624</u>

City of Waco, Texas

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

Grantor/Pass-Through Grantor/Program or Cluster/Title	Federal Assistance Listing Number	Grantor / Pass Through Grantor Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. Department of Justice</u>				
Direct Programs:				
COVID-19 - JAG 2020 Coronavirus Emergency Assistance	16.034	2020-VD-BX-0718	\$ -	\$ 453
			<u>-</u>	<u>453</u>
JAG 2020 Byrne Justice Assistance	16.738	2020-DJ-BX-0710	22,594	22,594
JAG 2021 Byrne Justice Assistance	16.738	15 PBJA-21-GG-01905-JAGX	36,291	68,538
			<u>58,885</u>	<u>91,132</u>
Total Direct Programs			<u>58,885</u>	<u>91,585</u>
Passed through the State Governor's Office - Criminal Justice Division:				
Waco Family Violence Unit Detectives & Coordinator	16.588	2868007	-	68,083
Waco Family Violence Unit Detectives & Coordinator	16.588	2868008	-	11,255
Total passed through the State Governor's Office - Criminal Justice Division			<u>-</u>	<u>79,338</u>
Total U.S. Department of Justice			<u>58,885</u>	<u>170,923</u>
<u>U.S. Department of Transportation</u>				
Direct Programs:				
Airport Improvement Program (FAA)	20.106	3-48-0220-042-2019	-	15,857
COVID-19 - Airport Improvement Program (FAA)	20.106	3-48-0220-046-2020	-	1,992,092
Airport Improvement Program (FAA)	20.106	3-48-0220-047-2020	-	145,806
COVID-19 - Airport Improvement Program (FAA)	20.106	3-48-0220-048-2021	-	1,552,723
COVID-19 - Airport Improvement Program (FAA)	20.106	pending	-	2,029,117
			<u>-</u>	<u>5,735,595</u>
Federal Transit Cluster:				
COVID-19 - Federal Transit Urbanized Area Formula Grant	20.507	TX-2020-174-00	-	507,955
Federal Transit Urbanized Area Formula Grant	20.507	TX-2020-079-00	-	301,566
COVID-19 - Federal Transit Urbanized Area Formula Grant	20.507	TX-2021-112-00	-	537,993
Federal Transit Urbanized Area Formula Grant	20.507	TX-2020-078-00	-	15,882
Federal Transit Urbanized Area Formula Grant	20.507	TX-2021-111-00	-	1,832,465
Total Federal Transit Cluster			<u>-</u>	<u>3,195,861</u>
Total Direct Programs			<u>-</u>	<u>8,931,456</u>
Passed through the Texas Department of Transportation:				
Highway Planning and Construction Cluster:				
Metropolitan Planning Grant - FHWA-PL 112	20.205	50-22XF0007	-	446,257
Waco - J.H. Hines Elementary Sidewalks	20.205	CSJ#0909-22-185	-	584,572
Historic Elm Bike/Ped Infrastructure	20.205	CSJ#0909-22-182	-	600,602
Total Highway Planning and Construction Cluster			<u>-</u>	<u>1,631,431</u>
Transit Services Programs Cluster:				
Enhanced Mobility of Seniors - Individuals with Disabilities	20.513	ED 2202(09)108_21	-	189,693
Total Transit Services Program Cluster			<u>-</u>	<u>189,693</u>
Highway Safety Cluster:				
Selective Traffic Enforcement Program	20.600	2022-WACOPD-S-1YG-00008	-	104,139
Total Highway Safety Cluster			<u>-</u>	<u>104,139</u>
Total passed through Texas Department of Transportation			<u>-</u>	<u>1,925,263</u>
Total U.S. Department of Transportation			<u>-</u>	<u>10,856,719</u>

City of Waco, Texas
Schedule of Expenditures of Federal Awards
(Continued)

Grantor/Pass-Through Grantor/Program or Cluster/Title	Federal Assistance Listing Number	Grantor / Pass Through Grantor Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. Department of Treasury</u>				
Direct Programs:				
COVID-19 - State and Local Government Fiscal Recovery Fund	21.027	SLFRP3218	\$ 2,500,000	\$ 2,828,316
Total Direct Program			<u>2,500,000</u>	<u>2,828,316</u>
Passed through McLennan County:				
COVID-19 - Emergency Rental Assistance	21.023	2101112484	-	257,050
Total passed through McLennan County			<u>-</u>	<u>257,050</u>
Total U.S. Department of Treasury			<u>2,500,000</u>	<u>3,085,366</u>
<u>Institute of Museum and Library Services</u>				
Passed through the Texas State Library & Archives Commission:				
Interlibrary Loan Reimbursement Program	45.310	903393	-	4,862
Texas Reads Grant Program	45.310	LS-249990-OLS-21	-	7,010
Total passed through the Texas State Library & Archives Commission			<u>-</u>	<u>11,872</u>
Total Institute of Museum and Library Services			<u>-</u>	<u>11,872</u>
<u>U.S. Department of Health and Human Services</u>				
Passed through the Texas Department of State Health Services:				
CPS-Bioterrorism Preparedness	93.069	537-18-0150-00001 #6	-	37,080
CPS-Bioterrorism Preparedness	93.069	537-18-0150-00001 #5	-	101,176
			<u>-</u>	<u>138,256</u>
Tuberculosis Prevention and Control - Federal	93.116	HHS001096400027	-	22,134
Tuberculosis Prevention and Control - Federal	93.116	HHS000686100026	-	13,733
			<u>-</u>	<u>35,867</u>
COVID-19 - Immunizations Branch - Locals Supplemental	93.268	HHS0000119700015 Amend#3	-	102,720
Immunizations Branch - Locals	93.268	HHS0000119700015 Amend#3	-	108,297
Immunizations Branch - Locals	93.268	HHS0000119700015 Amend#4	-	16,760
COVID-19 - Vaccine Capacity Grant	93.268	HHS001019500031	-	801,161
			<u>-</u>	<u>1,028,938</u>
COVID-19 - IDCU/SUR	93.323	HHS000812700033	-	93,193
			<u>-</u>	<u>93,193</u>
COVID-19 - CPS	93.354	HHS000772300001	-	51,694
COVID-19 - Public Health Workforce	93.354	HHS001082900001	-	405,876
			<u>-</u>	<u>457,570</u>
COVID-19 - Health Disparities	93.391	HHS001057600045	-	130,913
			<u>-</u>	<u>130,913</u>
HIV Prevention	93.940	HHS00077800025 Amend #4	-	15,674
HIV Prevention	93.940	HHS00077800025 Amend #2	-	169,890
			<u>-</u>	<u>185,564</u>
RLSS - Local Public Health System	93.991	HHS001029000001	-	21,693
RLSS - Local Public Health System	93.991	HHS001029900001	-	136,011
TEXAS Healthy Communities	93.991	HHS000438400008 Amend #3	-	663
TEXAS Healthy Communities	93.991	HHS000438400008 Amend #2	-	80,262
			<u>-</u>	<u>238,629</u>

City of Waco, Texas

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

Grantor/Pass-Through Grantor/Program or Cluster/Title	Federal Assistance Listing Number	Grantor / Pass Through Grantor Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. Department of Health and Human Services (continued)</u>				
Healthy Babies	93.994	537-18-0364-00001 Amend #4	\$ -	\$ 37,076
			-	37,076
Total passed through the Texas Department of State Health Services			-	2,346,006
Passed through the Brazos Valley Council of Governments:				
Ryan White Part B Service Delivery (RWSD)	93.917	5608/5-553-05	-	130,011
Ryan White Part B Service Delivery (RWSD)	93.917	5610/1-553-01	-	164,924
State-R	93.917	5610/SR1-553-01	-	59,069
State-R	93.917	5608/SR3-553-04	-	104,241
Total passed through the Brazos Valley Council of Governments			-	458,245
Passed through Texas Health and Human Services Commission:				
Medicaid Cluster:				
Title XIX Medicaid Administrative Claiming	93.778	HHS000537900178	-	237,224
Total passed through Texas Health and Human Services Commission			-	237,224
Total U.S. Department of Health and Human Services			-	3,041,475
<u>U. S. Department of Homeland Security</u>				
Passed through the Texas Division of Emergency Management:				
Public Assistance Grant - 4586, Texas Severe Winter Storms	97.036	4586PATXP0000001	-	12,537
Total passed through the Texas Division of Emergency Management			-	12,537
Passed through the State Department of Public Safety:				
Emergency Management Performance Grant	97.042	EMT-2020-EP-00004	-	(50,908)
Total passed through the State Department of Public Safety			-	(50,908)
Passed through the Texas Office of the Governor Homeland Security Grants Division:				
2020 State Homeland Security Program	97.067	4192601	-	25,714
2021 State Homeland Security Program	97.067	EMW-2021-SS-00062	-	62,450
Total passed through the Texas Office of the Governor Homeland Security Grants Division			-	88,164
Total U.S. Department of Homeland Security			-	49,793
Total Expenditures of Federal Awards			\$ 3,344,110	\$ 24,257,357

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, 2022

Grantor/Pass-Through Grantor/Program Title	Grant Identifying Number	Passed Through to Subrecipients	Total State Expenditures
<u>Texas Department of State Health Services</u>			
TB State Grant	HHS0011182200026	-	\$ 1,790
TB State Grant	HHS000468000001 amend #2	-	38,234
IDCU Epidemic Disease Surveillance	HHS000436300026 Amend #2	-	39,413
IDCU Epidemic Disease Surveillance	HHS000436300026 Amend #2	-	5,945
Immunization Branch - Locals	HHS0000119700015 Amend#3	-	136,529
RLSS - Local Public Health System	HHS00102900001	-	14,449
HIV Prevention	HHS000077800025Amend #2	-	35,000
Healthy Texas Babies	HHS001130300009	-	7,014
Healthy Texas Babies	537-18-0364-00001 Amend#4	-	44,388
		-	322,762
Passed through the Brazos Valley Council of Governments:			
HIV/State Services	5609/5-553-01	-	86,619
HIV/State Services	5609/6-553-04	-	5,435
Total passed through the Brazos Valley Council of Governments		-	92,054
Total Texas Department of State Health Services		-	414,816
<u>Texas Department of Transportation</u>			
Public Transportation - Urban State Funds	URB 2102 (09)	-	627,231
Public Transportation - Urban State Funds	URB 2202 (09)	-	113,907
Public Transportation - Urban State Funds	URB 2302 (09)	-	192,647
Routine Airport Maintenance Program	M2209WACO	-	33,191
Total Texas Department of Transportation		-	966,976
<u>Texas Division of Emergency Management</u>			
Texas Intrastate Fire Mutual Aid System	210315	-	21,352
Texas Intrastate Fire Mutual Aid System	210201	-	72,904
Texas Intrastate Fire Mutual Aid System	210167	-	60,433
Texas Intrastate Fire Mutual Aid System	210116	-	22,994
Texas Intrastate Fire Mutual Aid System	210036	-	16,385
Texas Intrastate Fire Mutual Aid System	200272	-	2,245
Texas Intrastate Fire Mutual Aid System	210363	-	26,682
Total Texas Division of Emergency Management		-	222,995
<u>State of Texas Comptroller's Office</u>			
Police LEOSE Grant		-	3,700
Total State of Texas Comptroller's Office		-	3,700
<u>State of Texas Office of the Governor</u>			
Texas Anti-Gang Program	3748203	-	607,396
Texas Anti-Gang Program	3748204	-	43,505
Total State of Texas Office of the Governor		-	650,901
Total Expenditures of State Awards		\$ -	\$ 2,259,388

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, 2022

(1) Basis of Presentation

The accompanying schedules of expenditures of federal and state awards (the “Schedules”) include the federal and state award activity of the City of Waco, Texas (the “City”) under programs of federal and state governments for the year ended September 30, 2022. The information in these Schedules is presented in accordance with the 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 *Texas Grant Management Standards* of the State of Texas. Because the Schedules present only a selected portion of the operations of the City, they are not intended to and do not present the financial position, changes in net position, or cash flows of the City.

(2) Summary of Significant Accounting Policies

Expenditures reported in the accompanying Schedules are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, and “frequently asked questions” (“FAQs”) and other guidance issued by the U.S. Department of the Treasury, 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) Indirect Cost Rate

The City has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

(4) Federal Loan Program

The federal loan program listed as non-cash assistance on the accompanying schedule of federal awards is administered directly by the City, and balances and transactions relating to this program are included in the City’s basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedules. The balance of loans outstanding at September 30, 2022 consists of the following:

<u>CFDA Number</u>	<u>Program Name</u>	<u>Outstanding Balance at September 30, 2022</u>
14.239	HOME Investment Partnership Program	\$ 2,717,069