

**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, 2023

# City of Waco, Texas

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JAYNES REITMEIER BOYD & THERRELL, P.C.  
Certified Public Accountants  
5400 Bosque Blvd., Ste. 600 | 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***

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, 2023, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements, and have issued our report thereon dated February 16, 2024. 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.

February 16, 2024



JAYNES REITMEIER BOYD & THERRELL, P.C.  
Certified Public Accountants  
5400 Bosque Blvd., Ste. 600 | 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 THE UNIFORM GUIDANCE AND TEXAS GRANT MANAGEMENT STANDARDS OF THE STATE OF TEXAS**

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, 2023. 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, 2023.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (“GAAS”); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (“*Government Auditing Standards*”); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”); and the *Texas Grant Management Standards* of the State of Texas (“TxGMS”). Our responsibilities under those standards, the Uniform Guidance, and the TxGMS 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 TxGMS 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 TxGMS, 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 TxGMS, 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 TxGMS. 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, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated February 16, 2024, which contained unmodified opinions on those financial statements. Our audit was performed 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 TxGMS 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 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 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 + Therrell, P.C.*

February 16, 2024



**City of Waco, Texas**  
 Schedule of Findings and Questioned Costs  
 Year Ended September 30, 2023

(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 |
|-------|-----|-------|---|----|

***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 |
|-------|-----|-------|---|----|

***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 *Texas Grant Management Standards* ?

|       |     |       |   |    |
|-------|-----|-------|---|----|
| _____ | yes | _____ | x | no |
|-------|-----|-------|---|----|

**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><br><u>Listing Number</u> | <u>Name of Federal Program or Cluster</u>  |
|--|--|
| 20.106   | Airport Improvement Program  |
| 20.106   | COVID-19 - Airport Improvement Program   |
| 20.205   | Highway Planning and Construction  |
| 21.027   | COVID-19 - State and Local Government Fiscal Recovery Fund   |
| 97.036   | Federal Emergency Management Agency - Disaster Grants -<br>Public Assistance (Presidentially Declared Disasters) |

Identification of major state programs:

| <u>Grant Number</u> | <u>Name of State Program or Cluster</u> |
|---------------------|---|
| 3748204             | Texas Anti-Gang Program                 |
| 3748205             | Texas Anti-Gang Program                 |

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

\$ 1,027,774

Dollar threshold used to distinguish between state 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, Texas**Schedule 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, 2023

None

**City of Waco, Texas**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended September 30, 2023**

| Grantor/Pass-Through<br>Grantor/Program or Cluster/Title                 | Federal<br>Assistance<br>Listing<br>Number | Grantor / Pass Through<br>Grantor Identifying Number | Passed<br>Through to<br>Subrecipients | Total<br>Federal<br>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 Administration |  |  |                                       |                                  |
|  | 10.557                                     | HHS000807600001                                      | \$ -                                  | \$ 1,095,971                     |
|  | 10.557                                     | HHS000807600001                                      | -                                     | 122,600                          |
|  | 10.557                                     | HHS000807600001                                      | -                                     | 72,658                           |
|  | 10.557                                     | HHS000807600001                                      | -                                     | 51,294                           |
|  | 10.557                                     | HHS000807600001                                      | -                                     | 8,959                            |
|  |  |  | <u>-</u>                              | <u>1,351,482</u>                 |
| Supplemental Nutrition Assistance Program (SNAP) Cluster:                |  |  |                                       |                                  |
| Passed through the Texas Health and Human Services Commission:           |  |  |                                       |                                  |
|  | 10.561                                     | HHS000807600001                                      | -                                     | 50,964                           |
| Passed through the Texas Department of State Health Services             |  |  |                                       |                                  |
|  | 10.561                                     | HHS000743500006                                      | -                                     | 79,914                           |
|  |  |  | <u>-</u>                              | <u>130,878</u>                   |
| Total U.S. Department of Agriculture                                     |  |  |                                       |                                  |
|  |  |  | <u>-</u>                              | <u>1,482,360</u>                 |
| <u>U.S. Department of Housing and Urban Development</u>                  |  |  |                                       |                                  |
| Direct Programs:   |  |  |                                       |                                  |
| CDBG - Entitlement Grants Cluster:                                       |  |  |                                       |                                  |
|  | 14.218                                     | B20MW480029  | 66,666                                | 396,778                          |
|  | 14.218                                     | B-19,20,21,22-MC-48-0029                             | 429,507                               | 1,322,972                        |
|  |  |  | <u>496,173</u>                        | <u>1,719,750</u>                 |
|  | 14.239                                     | M-18,19, 20, 21, 22-MC-48-0202                       | 160,269                               | 302,730                          |
|  | 14.239                                     | M21MP480202  | -                                     | 99,928                           |
|  | 14.239                                     | loan program - non cash assistance                   | -                                     | 2,717,069                        |
|  |  |  | <u>160,269</u>                        | <u>3,119,727</u>                 |
| Continuum of Care Grant:   |  |  |                                       |                                  |
|  | 14.267                                     | TX0240L6T042113                                      | 47,300                                | 47,300                           |
|  | 14.267                                     | TX0240L6T042012                                      | 1,818                                 | 1,818                            |
|  |  |  | <u>49,118</u>                         | <u>49,118</u>                    |
|  | 14.900                                     | TXLHB0703-18   | -                                     | 182,559                          |
|  |  |  | <u>-</u>                              | <u>182,559</u>                   |
|  |  |  | <u>705,560</u>                        | <u>5,071,154</u>                 |
| Passed through the Brazos Valley Council of Governments:                 |  |  |                                       |                                  |
|  | 14.241                                     | 5607/6-553-01  | -                                     | 83,030                           |
|  | 14.241                                     | 5613/1-553-01  | -                                     | 8,905                            |
|  |  |  | <u>-</u>                              | <u>91,935</u>                    |
| Passed through the Heart of Texas Homeless Coalition:                    |  |  |                                       |                                  |
|  | 14.267                                     | TX0598L6T042000                                      | -                                     | 5,584                            |
|  | 14.267                                     | TX0624L6T042100                                      | 43,869                                | 43,869                           |
|  |  |  | <u>43,869</u>                         | <u>49,453</u>                    |
| Total U.S. Department of Housing and Urban Development                   |  |  |                                       |                                  |
|  |  |  | <u>749,429</u>                        | <u>5,212,542</u>                 |

**City of Waco, Texas**

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

| Grantor/Pass-Through<br>Grantor/Program or Cluster/Title                        | Federal<br>Assistance<br>Listing<br>Number | Grantor / Pass Through<br>Grantor Identifying Number | Passed<br>Through to<br>Subrecipients | Total<br>Federal<br>Expenditures |
|---|--|--|---------------------------------------|----------------------------------|
| <u>U.S. Department of Justice</u>   |  |  |                                       |                                  |
| Direct Programs:  |  |  |                                       |                                  |
| FY21 Cops Hiring Program  | 16.710                                     | 15JCOPS-21-GG-03455-UHPX                             | \$ -                                  | \$ 309,784                       |
| JAG 2022 Byrne Justice Assistance   | 16.738                                     | 15 PBJA-22-GG-02300-JAGX                             | 5,396                                 | 40,444                           |
| Total Direct Programs   |  |  | 5,396                                 | 350,228                          |
| Passed through the State Governor's Office -                                    |  |  |                                       |                                  |
| Criminal Justice Division:  |  |  |                                       |                                  |
| Waco Family Violence Unit Detectives & Coordinator                              | 16.588                                     | 2868009  | -                                     | 8,897                            |
| Waco Family Violence Unit Detectives & Coordinator                              | 16.588                                     | 2868008  | -                                     | 44,879                           |
| Total passed through the State Governor's Office -<br>Criminal Justice Division |  |  | -                                     | 53,776                           |
| Total U.S. Department of Justice  |  |  | 5,396                                 | 404,004                          |
| <u>U.S. Department of Transportation</u>  |  |  |                                       |                                  |
| Direct Programs:  |  |  |                                       |                                  |
| Airport Improvement Program (FAA)   | 20.106                                     | 3-48-0220-042-2019                                   | -                                     | 62,274                           |
| COVID-19 - Airport Improvement Program (FAA)                                    | 20.106                                     | 3-48-0220-046-2020                                   | -                                     | 9,156,991                        |
| Airport Improvement Program (FAA)   | 20.106                                     | 3-48-0220-047-2020                                   | -                                     | 1,955,205                        |
| COVID-19 - Airport Improvement Program (FAA)                                    | 20.106                                     | 3-48-0220-048-2021                                   | -                                     | 45,891                           |
| COVID-19 - Airport Improvement Program (FAA)                                    | 20.106                                     | 3-48-0220-xxx-xxxx                                   | -                                     | (2,029,117)                      |
|   |  |  | -                                     | 9,191,244                        |
| Federal Transit Cluster:  |  |  |                                       |                                  |
| COVID-19 Federal Transit Urbanized Area Formula Grant                           | 20.507                                     | TX-2020-174-00                                       | -                                     | 621,491                          |
| Federal Transit Urbanized Area Formula Grant                                    | 20.507                                     | TX-2021-111-00                                       | -                                     | 989,079                          |
| Federal Transit Urbanized Area Formula Grant                                    | 20.507                                     | TX-2023-059-00                                       | -                                     | 2,424,599                        |
| Federal Transit Bus and Bus Facility Formula Grant                              | 20.526                                     | Pending  | -                                     | 496,257                          |
| Total Federal Transit Cluster   |  |  | -                                     | 4,531,426                        |
| Federal Highway Administration - Safe Streets and Roads for All                 | 20.939                                     | 693JJ32340415  | -                                     | 2,503                            |
| Total Direct Programs   |  |  | -                                     | 13,725,173                       |
| Passed through the Texas Department of Transportation:                          |  |  |                                       |                                  |
| Highway Planning and Construction:  |  |  |                                       |                                  |
| Metropolitan Planning Grant - FHWA-PL 112                                       | 20.205                                     | 50-23XF0007  | -                                     | 513,570                          |
| Waco - J.H. Hines Elementary Sidewalks  | 20.205                                     | CSJ#0909-22-185                                      | -                                     | 64,953                           |
| Historic Elm Bike/Ped Infrastructure  | 20.205                                     | CSJ#0909-22-182                                      | -                                     | 1,206,069                        |
| Total Highway Planning and Construction   |  |  | -                                     | 1,784,592                        |
| Transit Services Programs Cluster:  |  |  |                                       |                                  |
| Enhanced Mobility of Seniors - Individuals with Disabilities                    | 20.513                                     | ED 2202(09)108_21                                    | -                                     | 187,785                          |
| Enhanced Mobility of Seniors - Individuals with Disabilities                    | 20.513                                     | ED 2302(18)049_22                                    | -                                     | 44,346                           |
| Enhanced Mobility of Seniors - Individuals with Disabilities                    | 20.513                                     | ED 2402(18)049_22                                    | -                                     | 53,213                           |
| Total Transit Services Program Cluster  |  |  | -                                     | 285,344                          |
| Highway Safety Cluster:   |  |  |                                       |                                  |
| Selective Traffic Enforcement Program   | 20.600                                     | 2023-WACOPD-S-1YG-00020                              | -                                     | 86,460                           |
| Total Highway Safety Cluster  |  |  | -                                     | 86,460                           |
| Total passed through Texas Department of Transportation                         |  |  | -                                     | 2,156,396                        |
| Total U.S. Department of Transportation   |  |  | -                                     | 15,881,569                       |

## City of Waco, Texas

Schedule of Expenditures of Federal Awards  
(Continued)

| Grantor/Pass-Through<br>Grantor/Program or Cluster/Title              | Federal<br>Assistance<br>Listing<br>Number | Grantor / Pass Through Grantor<br>Identifying Number | Passed<br>Through to<br>Subrecipients | Total<br>Federal<br>Expenditures |
|---|--|--|---------------------------------------|----------------------------------|
| <u>U.S. Department of Treasury</u>                                    |  |  |                                       |                                  |
| Direct Programs:  |  |  |                                       |                                  |
| COVID-19 - State and Local Government Fiscal Recovery Fund            | 21.027                                     | SLFRP3218  | \$ 3,166,781                          | \$ 7,955,793                     |
| Total Direct Program  |  |  | <u>3,166,781</u>                      | <u>7,955,793</u>                 |
| Total U.S. Department of Treasury                                     |  |  | <u>3,166,781</u>                      | <u>7,955,793</u>                 |
| <u>Institute of Museum and Library Services</u>                       |  |  |                                       |                                  |
| Passed through the Texas State Library & Archives Commission:         |  |  |                                       |                                  |
| Interlibrary Loan Reimbursement Program                               | 45.310                                     | 903586   | -                                     | 2,933                            |
| Total Institute of Museum and Library Services                        |  |  | <u>-</u>                              | <u>2,933</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                                 | -                                     | 140,373                          |
| CPS-Bioterrorism Preparedness   | 93.069                                     | HHS001311200025                                      | -                                     | 43,894                           |
|   |  |  | <u>-</u>                              | <u>184,267</u>                   |
| Tuberculosis Prevention and Control - Federal                         | 93.116                                     | HHS001096400027                                      | -                                     | 10,931                           |
| Tuberculosis Prevention and Control - Federal                         | 93.116                                     | HHS001096400027 Amend 1                              | -                                     | 18,576                           |
| Tuberculosis Prevention and Control - Federal                         | 93.116                                     | HHS001096400027 Amend 2                              | -                                     | 1,122                            |
|   |  |  | <u>-</u>                              | <u>30,629</u>                    |
| Immunizations Branch - Locals   | 93.268                                     | HHS001331300017                                      | -                                     | 17,694                           |
| Immunizations Branch - Locals   | 93.268                                     | HHS0000119700015 Amend#4                             | -                                     | 128,125                          |
| COVID-19 - Vaccine Capacity Grant                                     | 93.268                                     | HHS001019500031                                      | -                                     | 498,857                          |
|   |  |  | <u>-</u>                              | <u>644,676</u>                   |
| COVID-19 - IDCU/SUR   | 93.323                                     | HHS000812700033                                      | -                                     | 38,089                           |
|   |  |  | <u>-</u>                              | <u>38,089</u>                    |
| COVID-19 - CPS  | 93.354                                     | HHS000772300001                                      | -                                     | 107,591                          |
| COVID-19 - Public Health Workforce                                    | 93.354                                     | HHS001082900001                                      | -                                     | 496,104                          |
|   |  |  | <u>-</u>                              | <u>603,695</u>                   |
| COVID-19 - Health Disparities   | 93.391                                     | HHS001057600045                                      | -                                     | 185,160                          |
|   |  |  | <u>-</u>                              | <u>185,160</u>                   |
| HIV Prevention  | 93.940                                     | HHS000077800025 AMEND#4                              | -                                     | 193,709                          |
| HIV Prevention  | 93.940                                     | HHS000077800025 AMEND#5                              | -                                     | 10,901                           |
|   |  |  | <u>-</u>                              | <u>204,610</u>                   |
| RLSS - Local Public Health System                                     | 93.991                                     | HHS001029000001                                      | -                                     | 125,939                          |
| RLSS - Local Public Health System                                     | 93.991                                     | HHS001324900054                                      | -                                     | 20,711                           |
| TEXAS Healthy Communities   | 93.991                                     | HHS000438400008 Amend #3                             | -                                     | 59,725                           |
| TEXAS Healthy Communities   | 93.991                                     | HHS000438400008 Amend #4                             | -                                     | 7,873                            |
|   |  |  | <u>-</u>                              | <u>214,248</u>                   |
| Healthy Babies  | 93.994                                     | HHS001130300009                                      | \$ -                                  | \$ 20,063                        |
|   |  |  | <u>-</u>                              | <u>20,063</u>                    |
| Total passed through the Texas Department of<br>State Health Services |  |  | <u>-</u>                              | <u>2,125,437</u>                 |

**City of Waco, Texas**

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

| Grantor/Pass-Through<br>Grantor/Program or Cluster/Title                                   | Federal<br>Assistance<br>Listing<br>Number | Grantor / Pass Through Grantor<br>Identifying Number | Passed<br>Through to<br>Subrecipients | Total<br>Federal<br>Expenditures |
|--|--|--|---------------------------------------|----------------------------------|
| <u>U.S. Department of Health and Human Services (continued)</u>                            |  |  |                                       |                                  |
| Passed through the National Association of County and City Health Officials                |  |  |                                       |                                  |
| CDC Grant Medical Reserve Corp   | 93.008                                     | MRC 15-1332  | -                                     | 2,815                            |
| Total Passed through the National Association of County and City Health Officials          |  |  | -                                     | 2,815                            |
| Passed through the Brazos Valley Council of Governments:                                   |  |  |                                       |                                  |
| Ryan White Part B Service Delivery (RWSD)  | 93.917                                     | 5611/1-553-02  | -                                     | 198,076                          |
| Ryan White Part B Service Delivery (RWSD)  | 93.917                                     | 5610/1-553-04  | -                                     | 179,891                          |
| State-R  | 93.917                                     | 5610/SR1-553-01                                      | -                                     | 75,749                           |
| State-R  | 93.917                                     | 5611/SR1-553-04                                      | -                                     | 54,385                           |
| Total passed through the Brazos Valley Council<br>of Governments                           |  |  | -                                     | 508,101                          |
| Passed through Texas Health and Human Services Commission:                                 |  |  |                                       |                                  |
| Medicaid Cluster:  |  |  |                                       |                                  |
| Title XIX Medicaid Administrative Claiming   | 93.778                                     | HHS000537900178                                      | -                                     | 214,001                          |
| Total passed through Texas Health and Human<br>Services Commission                         |  |  | -                                     | 214,001                          |
| Total U.S. Department of Health and Human Services   |  |  | -                                     | 2,850,354                        |
| <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                                     | 4586 Texas Severe Winter Storms                      | -                                     | 148,407                          |
| Public Assistance Grant - 4485, Texas COVID-19 Pandemic                                    | 97.036                                     | 4485 Texas COVID-19 Pandemic                         | -                                     | 286,767                          |
| Total passed through the Texas Division of Emergency Management                            |  |  | -                                     | 435,174                          |
| Passed through the Texas Office of the Governor Homeland<br>Security Grants Division:      |  |  |                                       |                                  |
| 2022 State Homeland Security Program   | 97.067                                     | EMW-2022 -SS-00021                                   | -                                     | 19,950                           |
| Total passed through the Texas Office of the Governor<br>Homeland Security Grants Division |  |  | -                                     | 19,950                           |
| Total U.S. Department of Homeland Security   |  |  | -                                     | 455,124                          |
| Total Expenditures of Federal Awards   |  |  | \$ 3,921,606                          | \$ 34,244,679                    |

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, 2023**

| <u>Grantor/Pass-Through<br/>Grantor/Program Title</u> | <u>Grant Identifying<br/>Number</u> | <u>Passed<br/>Through to<br/>Subrecipients</u> | <u>Total<br/>State<br/>Expenditures</u> |
|---|-------------------------------------|--|---|
| <u>Texas Department of State Health Services</u>      |                                     |  |   |
| TB State Grant  | HHS001182200026                     | -  | \$ 43,464                               |
| TB State Grant  | HHS001182200026 Amend #1            | -  | 2,237                                   |
| IDCU Epidemic Disease Surveillance                    | HHS001315700029                     | -  | 6,363                                   |
| IDCU Epidemic Disease Surveillance                    | HHS000436300026 Amend #2            | -  | 70,804                                  |
| Immunization Branch - Locals                          | HHS0000119700015                    | -  | 168,898                                 |
| RLSS - Local Public Health System                     | HHS00102900001                      | -  | 27,376                                  |
| HIV Prevention  | HHS000077800025 Amend #4            | -  | 35,000                                  |
| Healthy Texas Babies                                  | HHS001130300009                     | -  | 42,986                                  |
| Healthy Texas Babies                                  | HHS001130300009 Amend #1            | -  | 5,597                                   |
|   |                                     | <u>-</u>                                       | <u>402,725</u>                          |
| Passed through the Brazos Valley                      |                                     |  |   |
| Council of Governments:                               |                                     |  |   |
| HIV/State Services                                    | 5612/1-553-01                       | -  | 36,013                                  |
| HIV/State Services                                    | 5609/6-553-04                       | -  | 95,971                                  |
| Total passed through the Brazos Valley                |                                     | <u>-</u>                                       | <u>131,984</u>                          |
| Council of Governments                                |                                     |  |   |
| Total Texas Department of State Health Services       |                                     | <u>-</u>                                       | <u>534,709</u>                          |
| <u>Texas Department of Transportation</u>             |                                     |  |   |
| Public Transportation - Urban State Funds             | URB 2302(09)                        | -  | 947,908                                 |
| Routine Airport Maintenance Program                   | M2309WACO                           | -  | 32,678                                  |
| Total Texas Department of Transportation              |                                     | <u>-</u>                                       | <u>980,586</u>                          |
| <u>Texas Commission on Environmental Quality</u>      |                                     |  |   |
| Household Hazardous Waste Management                  | 23-11-02                            | -  | 12,454                                  |
| Total Texas Commission on Environmental Quality       |                                     | <u>-</u>                                       | <u>12,454</u>                           |
| <u>Texas Division of Emergency Management</u>         |                                     |  |   |
| Texas Intrastate Fire Mutual Aid System               | 22-0001 INV#220268                  | -  | 109,683                                 |
| Texas Intrastate Fire Mutual Aid System               | 22-0001 INV#220161                  | -  | 26,682                                  |
| Texas Intrastate Fire Mutual Aid System               | 21-0004 INV#210363                  | -  | 38                                      |
| Texas Intrastate Fire Mutual Aid System               | 22-0001 INV#220848                  | -  | 21,148                                  |
| Texas Intrastate Fire Mutual Aid System               | 22-0001 INV#220572                  | -  | 12,196                                  |
| Total Texas Division of Emergency Management          |                                     | <u>-</u>                                       | <u>169,747</u>                          |
| <u>Texas A&amp;M Extension Service</u>                |                                     |  |   |
| Texas Task Force                                      | 22-0030                             | -  | 1,698                                   |
| Texas Task Force                                      | 23-0002                             | -  | 1,736                                   |
| Texas Task Force                                      | 23-0006                             | -  | 1,509                                   |
| Total Texas A&M Extension Service                     |                                     | <u>-</u>                                       | <u>4,943</u>                            |
| <u>State of Texas Office of the Governor</u>          |                                     |  |   |
| Texas Anti-Gang Program                               | 3748205                             | -  | 43,657                                  |
| Texas Anti-Gang Program                               | 3748204                             | -  | 784,979                                 |
| Total State of Texas Office of the Governor           |                                     | <u>-</u>                                       | <u>828,636</u>                          |
| Total Expenditures of State Awards                    |                                     | <u>\$ -</u>                                    | <u>\$ 2,531,075</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, 2023

(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, 2023. 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 and *Texas Grant Management Standards* of the State of Texas, 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, 2023 consists of the following:

| CFDA Number | Program Name                        | Outstanding<br>Balance at<br>September 30, 2023 |
|-------------|-------------------------------------|---|
| 14.239      | HOME Investment Partnership Program | \$ 2,219,718                                    |