

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the 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. We issued our report thereon, dated March 12, 2024, 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 schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 12, 2024

CITY OF WEATHERFORD, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Federal Grantor/Pass-through Grantor/ Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	Federal Expenditures
<u>U. S. Department of Justice</u>			
Direct Programs:			
Bulletproof Vest Partnership	16.607	2017BUBX13068725	\$ 10,967
Federal Forfeitures - Federal Equitable Sharing Program	16.922	n/a	<u>7,610</u>
Total Direct Programs			<u>18,577</u>
Total U. S. Department of Justice			<u>18,577</u>
<u>U. S. Department of Transportation</u>			
Passed through the Texas Department of Transportation:			
Town Creek Hike and Bike Trail Phase III	20.205	0902-38-144	<u>198,206</u>
Total Passed through the Texas Department of Transportation			<u>198,206</u>
Total U. S. Department of Transportation			<u>198,206</u>
<u>U. S. Department of Treasury</u>			
Passed through the Texas Division of Emergency Management:			
COVID-19 - Coronavirus State and Local Fiscal Recovery Fund	21.027	272021C0012067	<u>5,726,005</u>
Total Passed through the Texas Division of Emergency Management			<u>5,726,005</u>
Total U. S. Department of Treasury			<u>5,726,005</u>
<u>U. S. Environmental Protection Agency</u>			
Passed through Texas Water Development Board:			
Clean Water State Revolving Fund	66.458	L1000511	<u>477,974</u>
Total Clean Water State Revolving Fund Cluster			<u>477,974</u>
Total Passed through Texas Water Development Board			<u>477,974</u>
Total U. S. Environmental Protection Agency			<u>477,974</u>
Total Expenditures of Federal Awards			\$ <u>6,420,762</u>

CITY OF WEATHERFORD, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

BASIS OF ACCOUNTING

The Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting. The modified accrual basis of accounting is described in Note I of the basic financial statements. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some of the amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards presents the activity of all applicable federal awards programs of the City. The City's reporting entity is defined in Note I of the basic financial statements. Federal awards received directly from federal agencies, as well as awards passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards.

INDIRECT COSTS

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

PASS-THROUGH EXPENDITURES

None of the federal programs expended by the City were passed through to subrecipients.

LOAN AND LOAN GUARANTEES

The City is indebted to the Texas Water Development Board (TWDB) as a result of issuance of Tax & Utility System Revenue Certificates of Obligation, Series 2016. The bonds were sold to provide financing to construct improvements and extensions to the City's wastewater and reclaimed water system. The amounts reflected in the Schedule of Expenditures of Federal Awards represent expenditures incurred during the year ended September 30, 2023. The balance for the bonds is \$7,475,000 at year end.

CITY OF WEATHERFORD, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	None
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	None

Federal Awards:

Internal control over major programs:	
Material weakness(es) identified?	None
Significant deficiency(ies) identified?	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) of Uniform Guidance?	None
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Identification of major programs:

Assistance Listing Number: 21.027	Name of Federal Program: COVID-19 - Coronavirus State and Local Fiscal Recovery Fund
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Dollar threshold used to distinguish between type A and type B programs for federal single audit:	\$750,000
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Auditee qualified as low-risk auditee for federal single audit?	Yes
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Findings Relating to the Financial Statements Which are Required to be Reported in Accordance With Generally Accepted Government Auditing Standards

None noted

Findings and Questioned Costs for Federal Awards

None noted

CITY OF WEATHERFORD, TEXAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

None

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