

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2017

WITH

INDEPENDENT AUDITOR'S REPORT



THE CITY OF OKLAHOMA CITY, OKLAHOMA
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THE CITY OF OKLAHOMA CITY, OKLAHOMA

SINGLE AUDIT REPORT

Year Ended June 30, 2017

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A copy of The City of Oklahoma City, Oklahoma's Comprehensive Annual Financial Report, year ended June 30, 2017, accompanies this report. The independent auditor's report and the basic financial statements are hereby incorporated by reference.	
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This is a copy of the City's annual financial statements reproduced from an electronic file. An original copy of this document is available at the City's office.

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

Honorable Mayor and City Council
The City of Oklahoma City, Oklahoma

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of 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 Oklahoma City, Oklahoma (City) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated November 17, 2017, which contained a reference to the reports of other auditors and *Emphasis of Matter* paragraphs regarding a restatement and change in accounting principles.

Our report includes a reference to other auditors who also audited the financial statements of the Oklahoma City Industrial and Cultural Facilities Trust (OCICF) and the Oklahoma City Redevelopment Authority (OCRA), as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

The financial statements of the Combined Operations of the Cox Convention Center and the Chesapeake Energy Arena, included in the Oklahoma City Public Property Authority (OCPPA) General Purpose Fund, were not audited in accordance with *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Allen, Gibbs & Houlik, L.C.
CERTIFIED PUBLIC ACCOUNTANTS

November 17, 2017
Wichita, Kansas

INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL
OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Honorable Mayor and City Council
The City of Oklahoma City, Oklahoma

Report on Compliance for Each Major Federal Program

We have audited The City of Oklahoma City, Oklahoma's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2017. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal 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 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 program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist which have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated November 17, 2017, which contained unmodified opinions on those financial statements, references to the reports of other auditors and *Emphasis of Matter* paragraphs regarding a restatement and change in accounting principles.

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. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Allen, Gibbs & Houlik, L.C.
CERTIFIED PUBLIC ACCOUNTANTS

November 17, 2017
Wichita, KS

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2017

SECTION I – SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weaknesses identified? Yes No
- Significant deficiencies identified? Yes none reported
- Noncompliance material to financial statements noted? Yes No

FEDERAL AWARDS

Internal control over major federal programs:

- Material weaknesses identified? Yes No
- Significant deficiencies identified? Yes none reported

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

See below

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

Yes No

Identification of major federal programs and type of auditor's report issued on compliance for major federal programs:

CFDA NUMBER	NAME OF FEDERAL PROGRAM	OPINION
14.248	CDBG Section 108 Loan Guarantees	Unmodified
14.267	Continuum of Care	Unmodified
20.933	State-Local Hazard Mitigation	Unmodified
97.047	National Infrastructure Investments	Unmodified

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

\$ 2,364,671

Auditee qualified as low-risk auditee?

Yes No

THE CITY OF OKLAHOMA CITY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2017

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

THE CITY OF OKLAHOMA CITY, OKLAHOMA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year ended June 30, 2017

No matters were reported.

THE CITY OF OKLAHOMA CITY, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2017

Federal Grantor/Pass-Through Entity/Program Title	Federal CFDA Number	Project Identification	Grant Number or Pass-Through Entity Identifying Number	Expenditures	Subrecipient Amounts
U.S. Department of Commerce					
Direct Programs					
Economic Adjustment Assistance	11.307			\$ 47,534	\$ -
Total U.S. Department of Commerce				47,534	-
U.S. Department of Housing and Urban Development					
Direct Programs					
Community Development Block Grant/Entitlement Grant	14.218	G80159	B-12-MC-40-0003	419,148	-
Community Development Block Grant/Entitlement Grant	14.218	G80165	B-13-MC-40-0003	63,502	-
Community Development Block Grant/Entitlement Grant	14.218	G80185	B-14-MC-40-0003	898,047	305,104
Community Development Block Grant/Entitlement Grant	14.218	G80212	B-15-MC-40-0003	753,519	371,935
Community Development Block Grant/Entitlement Grant	14.218	G80241	B-16-MC-40-0003	2,788,966	870,569
Total CDBG - Entitlement Grants				<u>4,923,182</u>	<u>1,547,608</u>
Direct Programs					
Emergency Solutions Grants Program	14.231	G80215	ESG-E-15-MC-40-0002	29,046	29,046
Emergency Solutions Grants Program	14.231	G80243	ESG E-16-MC-40-0003	330,679	330,679
Total Emergency Solutions Grants Program				<u>359,725</u>	<u>359,725</u>
Direct Programs					
HOME Investment Partnerships Program	14.239	G80104	M-10-MC-40-0203	86,712	-
HOME Investment Partnerships Program	14.239	G80121	M-11-MC-40-0203	153,600	-
HOME Investment Partnerships Program	14.239	G80160	M-12-MC-40-0203	199,456	-
HOME Investment Partnerships Program	14.239	G80166	M-13-MC-40-0203	458,044	-
HOME Investment Partnerships Program	14.239	G80186	M-14-MC-40-0203	825,649	-
HOME Investment Partnerships Program	14.239	G80213	M-15-MC-40-0203	867,151	-
HOME Investment Partnerships Program	14.239	G80242	M-16-MC-40-0203	288,776	-
Total HOME Investment Partnerships Program				<u>2,879,388</u>	<u>-</u>
Direct Programs					
Housing Opportunities for Persons with AIDS	14.241	G80168	OKH-13-F001 HOPWA	155	-
Housing Opportunities for Persons with AIDS	14.241	G80188	OKH-14-F001 HOPWA	292,465	292,465
Housing Opportunities for Persons with AIDS	14.241	G80214	HOPWA FY16	235,676	196,700
Housing Opportunities for Persons with AIDS	14.241	G80244	OKH16F001 HOPWA	13,980	-
Total Housing Opportunities for Persons with AIDS				<u>542,276</u>	<u>489,165</u>
Direct Programs					
Community Development Block Grant/Entitlement Grant - Section 108 Loan Guarantees	14.248	N/A	N/A	9,850,000	-
Direct Program					
Continuum of Care Program	14.267	G80216	OK0019L6I021405	239,333	219,883
Continuum of Care Program	14.267	G80217	OK0061L6I021405	2,937	2,937
Continuum of Care Program	14.267	G80218	OK0087L6I021401	7,668	6,867
Continuum of Care Program	14.267	G80219	OK0078L6I021402	44,533	42,347
Continuum of Care Program	14.267	G80221	OK0068L6I021403	30,391	28,143
Continuum of Care Program	14.267	G80222	OK0022L6I021407	945	945
Continuum of Care Program	14.267	G80223	OK0104L6I021400	40,352	40,352
Continuum of Care Program	14.267	G80225	OK0020L6I021405	22,292	17,982
Continuum of Care Program	14.267	G80226	OK0053L6I021404	61,641	53,846
Continuum of Care Program	14.267	G80227	OK0054L6I021401	30,481	28,583
Continuum of Care Program	14.267	G80228	OK0024L6I021407	28,521	28,521
Continuum of Care Program	14.267	G80229	OK0025L6I021407	6,591	5,984
Continuum of Care Program	14.267	G80230	OK0026L6I021406	5,514	1,514
Continuum of Care Program	14.267	G80231	OK0079L6I021403	11,110	11,110
Continuum of Care Program	14.267	G80232	OK0067L6I021403	16,776	15,074
Continuum of Care Program	14.267	G80234	OK0046L6I021406	4	-
Continuum of Care Program	14.267	G80235	OK0027L6I021406	81,839	81,839
Continuum of Care Program	14.267	G80236	OK0062L6I021405	31,649	31,649
Continuum of Care Program	14.267	G80245	OK0019L6I021506	280,205	280,205
Continuum of Care Program	14.267	G80246	OK0061L6I021506	84,037	84,037
Continuum of Care Program	14.267	G80247	OK0087L6I021502	13,732	13,732
Continuum of Care Program	14.267	G80249	OK0052L6I021503	364,530	356,872
Continuum of Care Program	14.267	G80250	OK0022L6I021508	52,992	52,992
Continuum of Care Program	14.267	G80251	OK0104L6I021501	29,389	29,389
Continuum of Care Program	14.267	G80252	OK0044L6I021506	298,145	288,760
Continuum of Care Program	14.267	G80253	OK0053L6I021505	125,285	125,285
Continuum of Care Program	14.267	G80254	OK0024L6I021508	314,888	305,368
Continuum of Care Program	14.267	G80255	OK0026L6I021507	75,921	75,921
Continuum of Care Program	14.267	G80256	OK0045L6I021507	74,183	71,969
Continuum of Care Program	14.267	G80257	OK0046L6I021507	138,938	134,912
Continuum of Care Program	14.267	G80258	OK0027L6I021507	305,715	295,715
Continuum of Care Program	14.267	G80259	OK0062L6I021506	197,182	190,990
Continuum of Care Program	14.267	G80261	OK0020L6I021506	105,046	105,046
Continuum of Care Program	14.267	G80262	OK0067L6I021504	42,187	42,187
Continuum of Care Program	14.267	G80263	OK0054L6I021502	32,948	32,948
Continuum of Care Program	14.267	G80264	OK0025L6I021508	14,845	14,845
Continuum of Care Program	14.267	G80265	OK0068L6I021504	46,812	46,812
Continuum of Care Program	14.267	G80266	OK0120L6I021500	152,864	137,670
Continuum of Care Program	14.267	G80271	OK0052L6I021604	110,134	109,534
Continuum of Care Program	14.267	G80275	OK0044L6I021607	117,792	117,792
Continuum of Care Program	14.267	G80279	OK0024L6I021609	50,206	50,206
Continuum of Care Program	14.267	G80284	OK0045L6I021608	27,319	27,319
Total Continuum of Care Program				<u>3,717,872</u>	<u>3,608,082</u>

The accompanying notes are an integral part of this schedule

THE CITY OF OKLAHOMA CITY, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2017

Federal Grantor/Pass-Through Entity/Program Title	Federal CFDA Number	Project Identification	Grant Number or Pass-Through Entity Identifying Number	Expenditures	Subrecipient Amounts
Pass-Through Oklahoma Department of Commerce					
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269	G80210	16235 CDBG DR 13	103,507	-
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269	G80211	16224 CDBG DR 13	1,825,790	-
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269	G80238	16356 CDBG DR 13	648,219	-
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269	G80239	16514 CDBG DR 13	4,534,961	-
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269	G80240	16583 CDBG DR 13	9,045,990	-
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269	G80260	16640 CDBG DR 13	3,110,270	-
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269	G80267	16870 CDBG DR 13	70,739	-
Total CDBG-DR Program				<u>19,339,476</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development				41,611,919	6,004,580
U.S. Department of Interior					
Pass-Through Oklahoma Historical Society Historic Preservation Fund Grants-In-Aid	15.904	G92016	CLG 15-607	10,081	-
Historic Preservation Fund Grants-In-Aid	15.904	G92017	CLG 16-607	14,552	-
Total U.S. Department of Interior				24,633	-
U.S. Department of Justice					
Pass-Through District Attorney's Council Crime Victim Assistance	16.575	G93703	16-VOCA-Oklahoma City-PD-027	79,047	-
Crime Victim Assistance	16.575	G93704	16-VOCA-Oklahoma City-PD-275	380,095	129,132
				<u>459,142</u>	<u>129,132</u>
Direct Programs					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	G93128	2013-DJ-BX-1120	35,868	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	G93129	2014-DJ-BX-0985	9,619	906
Edward Byrne Memorial Justice Assistance Grant Program	16.738	G93130	2015-DJ-BX-0771	202,389	12,257
Edward Byrne Memorial Justice Assistance Grant Program	16.738	G93131	2016-DJ-BX-0928	34,348	21,273
Total JAG Program				<u>282,224</u>	<u>34,436</u>
Direct Programs					
DNA Backlog Reduction Program	16.741	G93602	2015-DN-BX-0052	22,000	-
DNA Backlog Reduction Program	16.741	G93603	2016-DN-BX-0133	75,077	-
Total DNA Backlog Reduction Program				<u>97,077</u>	<u>-</u>
Direct Programs					
Body Worn Camera Policy and Implementation Program	16.835	G93132	2016-BC-BX-K065	2,586	-
Total U.S. Department of Justice				841,029	163,568
U.S. Department of Transportation					
Direct Programs					
Airport Improvement Program	20.106	N/A	AIP3-40-0072-066-2014	4,531	-
Airport Improvement Program	20.106	N/A	AIP3-40-0072-067-2015	3,674,783	-
Airport Improvement Program	20.106	N/A	AIP3-40-0073-022-2015	566,075	-
Airport Improvement Program	20.106	N/A	AIP3-40-0072-068-2016	835,844	-
Airport Improvement Program	20.106	N/A	AIP3-40-0073-023-2016	1,138,982	-
Total Airport improvement Program				<u>6,220,215</u>	<u>-</u>
Highway Planning and Construction Cluster					
Pass-Through Association of Central Oklahoma Governments Highway Planning and Construction	20.205	G96012	2015-RI-CITYOFOKC	(2,730)	-
Highway Planning and Construction	20.205	G94116	2017 ACOG Traffic Mgmt	84,350	-
Highway Planning and Construction	20.205	G94114	CMAQ2014-01	1,361	-
Highway Planning and Construction	20.205	G96013	2017-R1-OKC (ACOG)	2,311	-
Ferry Boat Restoration Refurbishment	20.205	N/A	OK-70-X003	21,416	-
Ferry Boat Restoration Refurbishment	20.205	N/A	OK-70-X004	100,835	-
Pass-Through Oklahoma Department of Transportation Highway Planning and Construction	20.205	G94216	STP-155E(744)EH 26887(04)	6,812	-
Total Highway Planning and Construction Cluster				<u>214,355</u>	<u>-</u>
Federal Transit Cluster					
Direct Programs					
Federal Transit - Capital Investment Grants	20.500	N/A	OK-03-0037	67,529	-
Federal Transit - Capital Investment Grants	20.500	N/A	OK-04-0015	507,876	-
Federal Transit - Formula Grants	20.507	N/A	OK-90-X067	16,032	-
Federal Transit - Formula Grants	20.507	N/A	OK-90-X071	21,554	-
Federal Transit - Formula Grants	20.507	N/A	OK-90-X102	43,428	-
Federal Transit - Formula Grants	20.507	N/A	OK-90-X112	40,573	-
Federal Transit - Formula Grants	20.507	N/A	OK-90-X116	61,466	-
Federal Transit - Formula Grants	20.507	N/A	OK-90-X121	535,876	-
Federal Transit - Formula Grants	20.507	N/A	OK-90-X126	2,635,557	121,196
Federal Transit - Formula Grants	20.507	N/A	OK-90-X132	4,662,809	500,625
Federal Transit - Formula Grants	20.507	N/A	OK-95-X009	568,259	-
Bus and Bus Facilities Formula Program	20.526	N/A	OK-34-0003	1,571,892	-
Total Federal Transit Cluster				<u>10,732,851</u>	<u>621,821</u>

The accompanying notes are an integral part of this schedule

THE CITY OF OKLAHOMA CITY, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2017

Federal Grantor/Pass-Through Entity/Program Title	Federal CFDA Number	Project Identification	Grant Number or Pass-Through Entity Identifying Number	Expenditures	Subrecipient Amounts
<i>Transit Services Programs Cluster</i>					
Direct Programs					
New Freedom Program	20.521	N/A	OK-57-X017	5,673	-
New Freedom Program	20.521	N/A	OK-57-X021	19,149	-
New Freedom Program	20.521	N/A	OK-57-X025	71,418	-
Total Transit Services Programs Cluster				<u>96,240</u>	-
Pass-Through Oklahoma Highway Safety Office					
State Community Highway Safety	20.600	G94313	OHSO-FFY16-OKCPD-00032	66,269	-
State Community Highway Safety	20.600	G94314	AL-17-03-09-13	157,741	-
Total State Community Highway Safety				<u>224,010</u>	-
Direct Programs					
National Infrastructure Investments	20.933	G98900	OCK Intermodal Transportation Hub (TIGER)	2,322,415	-
Total U.S. Department of Transportation				<u>19,810,086</u>	<u>621,821</u>
Environmental Protection Agency					
Direct Programs					
Drinking Water State Revolving Fund	66.468	WT-0097/WT-0113	ORF-16-0006-DW	2,469,528	-
Total Drinking Water Revolving Fund				<u>2,469,528</u>	-
Direct Programs					
Brownsfield Assessment and Cleanup Cooperative Agreements	66.818	G95006	BF-96679701-0	105,816	-
Brownsfield Assessment and Cleanup Cooperative Agreements	66.818	G95019	BF-01F09801-0	84,843	-
Brownsfield Assessment and Cleanup Cooperative Agreements	66.818	G95020	BF-01F09901-0	9,788	-
Brownsfield Assessment and Cleanup Cooperative Agreements	66.818	G95018	BF-01F09701-0	72,042	-
Brownsfield Assessment and Cleanup Cooperative Agreements	66.818	G95017	BF-00F71501-0	17,931	-
Brownsfield Assessment and Cleanup Cooperative Agreements	66.818	G95015	BF-00F58701-0	343	-
Brownsfield Assessment and Cleanup Cooperative Agreements Loans	66.818	N/A	N/A	2,386,919	-
Total Brownsfield Assessment and Cleanup Cooperative Agreements				<u>2,677,682</u>	-
Total Environmental Protection Agency				<u>5,147,210</u>	-
Department of Energy					
Pass-Through The Solar Foundation					
Energy Efficiency and Renewable Energy Information	81.117	G96014	Solar Advisor Host Community	28,750	-
Total for Department of Energy				<u>28,750</u>	-
National Archives and Records Administration					
Direct Program					
National Historical Publications and Records Grant	89.003	G96501	RH 50092	45,501	-
Total National Archives and Records Administration				<u>45,501</u>	-
U.S. Department of Health and Human Services					
Pass-Through State of Oklahoma Areawide Aging Agency					
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Citizens	93.044	N/A	34-0801-40	254,566	-
Total U.S. Department of Health and Human Services				<u>254,566</u>	-
U.S. Department of Homeland Security					
Pass-Through Oklahoma Department of Emergency Management					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222G569	PA-06-OK-4222-PW-00569	8,374	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222D435	PA-06-OK-4222-PW-00435	16,137	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222D354	PA-06-OK-4222-PW-00354	2,155	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222G439	PA-06-OK-4222-PW-00439	9,313	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222D437	PA-06-OK-4222-PW-00437	26,007	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222G350	PA-06-OK-4222-PW-00350	14,827	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222G349	PA-06-OK-4222-PW-00349	5,116	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222G348	PA-06-OK-4222-PW-00348	18,170	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222G347	PA-06-OK-4222-PW-00347	3,022	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222D440	PA-06-OK-4222-PW-00440	27,277	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222F438	PA-06-OK-4222-PW-00438	755	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222D939	PA-06-OK-4222-PW-00939	17,607	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222G529	PA-06-OK-4222-PW-00529	5,408	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G97059	FEMA Risk Mgmt May 2013 disasters	139,179	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G97056	FEMA PW-OKC1A87	(3,226)	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G97051	FEMA Fire Category E	8,756	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G97050_F	FEMA 4117 Category F	(19)	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G97049	FEMA Police PW-OKC012E	564	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222C493	PA-06-OK-4222-PW-00493	221	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	WC-0886	UOK008F Repair of Support to Overhead 60" Water Line	1,103,883	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	WC-0886	OKU001A-PAAP Debris Removal	6,407,615	-
Total Disaster Grants-Public Assistance				<u>7,811,141</u>	-
Pass-Through Oklahoma Department of Emergency Management					
Hazard Mitigation Grant	97.039	G97063	FEMA 4117 DR OK ISR Project #001	44,028	-
Direct Programs					
Emergency Management Performance Grants	97.042	G97070	2016 EMPG	50,844	-
Emergency Management Performance Grants	97.042	G97071	2017 EMPG	34,459	-
Total Emergency Management Performance Grants				<u>85,303</u>	-

The accompanying notes are an integral part of this schedule

THE CITY OF OKLAHOMA CITY, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2017

Federal Grantor/Pass-Through Entity/Program Title	Federal CFDA Number	Project Identification	Grant Number or Pass-Through Entity Identifying Number	Expenditures	Subrecipient Amounts
Pass-Through Oklahoma Department of Emergency Management					
Fire Management Assistance Grant	97.046	GFMAG5168	Fire Management Assistance Grants 5168	25,744	-
Fire Management Assistance Grant	97.046	GFMAG5177	Fire Management Assistance Grants 5177	751	-
Total Fire Management Assistant Grant				<u>26,495</u>	<u>-</u>
Pass-Through Oklahoma Department of Emergency Management Pre-Disaster Mitigation	97.047	G97519	PDMC-PL06-OK-2014-002	2,999,000	-
Direct Programs					
Law Enforcement Officer Reimbursement Agreement Program	97.090	TSA-LEO	HST0208HSLR333	270,160	-
Total U.S. Department of Homeland Security				<u>11,236,127</u>	<u>-</u>
Total Federal Assistance				<u>\$ 79,047,355</u>	<u>\$ 6,789,969</u>
Oklahoma Department of Corrections					
FY2013 Second Chance Interlocal Cooperative Agreement	N/A	G99501	DOC- 2nd Chance 2	25,930	-
Oklahoma Office of Juvenile Affairs					
16.2 Safe Oklahoma	N/A	G99604	2016.2 Safe Oklahoma	216,369	-
16 Safe Oklahoma	N/A	G99603	2016 Safe Oklahoma	323,777	-
2015 Safe Oklahoma	N/A	G99602	2015 Safe Oklahoma	106,003	-
Total Oklahoma Office of Juvenile Affairs				<u>646,149</u>	<u>-</u>
Total State Assistance				<u>672,079</u>	<u>-</u>
Total Federal and State Assistance				<u>\$ 79,719,434</u>	<u>\$ 6,789,969</u>

The accompanying notes are an integral part of this schedule

THE CITY OF OKLAHOMA CITY, OKLAHOMA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended June 30, 2017

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the City of Oklahoma City, Oklahoma (City) under programs of the federal government for the year ended June 30, 2017. The information in this Schedule 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). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

Note 2. Summary of Significant Accounting Policies

Expenditures in the Schedule are recognized, as applicable, either as the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The accompanying Schedule is presenting using the following methods:

1. For the City's governmental funds, expenditures of federal funds in the Schedule are reported on the modified accrual basis of accounting.
2. For the Oklahoma City Airport Trust (OCAT), the Central Oklahoma Transportation and Parking Authority (COTPA) and the Oklahoma City Water Utilities Trust (OCWUT), expenditures of federal funds in the Schedule are reported using the cash basis of accounting.
3. For the year ended June 30, 2017, expenditures awarded from the Federal Emergency Management Agency (FEMA), under CFDA Number 97.036, must be presented on the schedule of expenditures of federal awards (SEFA) when; 1) FEMA has approved the City's Project Worksheet (PW) and 2) the City has incurred the eligible expenditures. Federal awards expended in years subsequent to the fiscal year in which the PW is approved are to be recorded on the City's SEFA in those subsequent years.

In addition, the accompanying Schedule reflects certain adjustments resulting from transfers of funds between grants and grant refunds. As a result, certain grants show negative expenditures.

Note 3. Federal CFDA Numbers

Federal CFDA numbers or other identifying numbers listed on the Schedule were obtained from the respective grant/contract agreement.

Note 4. Indirect Cost Rate

The City has elected not to use the 10-percent de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

THE CITY OF OKLAHOMA CITY, OKLAHOMA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended June 30, 2017

Note 5. Outstanding Loan Balances

The City participates in the Community Development Block Grant Section 108 Loan Guarantee Program (CFDA No. 14.248). The activity of the City's Section 108 loans guaranteed by the U.S. Department of Housing and Urban Development is as follows:

<u>Project</u>	<u>Balance Beginning of Year</u>	<u>Increases During Year</u>	<u>Decreases During Year</u>	<u>Balance End of Year</u>
Micro-Enterprise and Small Business Loan Program	\$ 9,120,000	\$ 730,000	\$ 225,000	\$ 9,625,000

The City also participates in the Environmental Protection Agency's (EPA) Brownsfield Assessment and Cleanup Cooperative Agreements (CFDA No. 66.818). The activity of the loans issued as part of the program is as follows:

<u>Project</u>	<u>Balance Beginning of Year</u>	<u>Increases During Year</u>	<u>Decreases During Year</u>	<u>Balance End of Year</u>
Dowell Properties	\$ 686,701	\$ --	\$ 686,701	\$ --
Dowell Properties – ARRA	350,218	--	40,805	309,413
Shepherd Manor	50,000	--	50,000	--
Bricktown	1,300,000	--	--	1,300,000
Total	\$ 2,386,919	\$ --	\$ 777,506	\$ 1,609,413