

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

SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2018

WITH

INDEPENDENT AUDITOR'S REPORT



THE CITY OF OKLAHOMA CITY, OKLAHOMA  
SINGLE AUDIT REPORT  
YEAR ENDED JUNE 30, 2018  
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**THE CITY OF OKLAHOMA CITY, OKLAHOMA**

**SINGLE AUDIT REPORT**

Year Ended June 30, 2018

**TABLE OF CONTENTS**

	Page
A copy of The City of Oklahoma City, Oklahoma's Comprehensive Annual Financial Report, year ended June 30, 2018, accompanies this report. The independent auditor's report and the basic financial statements are hereby incorporated by reference.	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .	1 – 2
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.	3 – 5
Schedule of Findings and Questioned Costs	6 – 7
Summary Schedule of Prior Audit Findings	8
Schedule of Expenditures of Federal Awards	9 – 11
Notes to Schedule of Expenditures of Federal Awards	12 – 13

*This is a copy of the City's single audit 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*

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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, 2018, 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 19, 2018, which contained a reference to the reports of other auditors and an *Emphasis of Matter* paragraph regarding a change in accounting principle.

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 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 19, 2018  
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

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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, 2018. 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, 2018.

## **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, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated November 19, 2018, which contained unmodified opinions on those financial statements, references to the reports of other auditors and an *Emphasis of Matter* paragraph regarding a change in accounting principle.

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 19, 2018  
Wichita, KS



**THE CITY OF OKLAHOMA CITY, OKLAHOMA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year ended June 30, 2018

**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
14.218	Community Development Block Grant	Unmodified
14.241	Housing Opportunities for Persons with AIDS	Unmodified
20.106	Airport Improvement Program	Unmodified
66.818	Brownsfield Assessment and Cleanup with Loans	Unmodified
97.083	Staffing for Adequate Fire and Emergency Response	Unmodified

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

\$ 1,837,801

Auditee qualified as low-risk auditee?

Yes  No

**THE CITY OF OKLAHOMA CITY, OKLAHOMA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year ended June 30, 2018

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**SECTION II – FINANCIAL STATEMENT FINDINGS**

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No matters were reported.

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**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

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No matters were reported.

**THE CITY OF OKLAHOMA CITY, OKLAHOMA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
Year ended June 30, 2018

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No matters were reported.

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

YEAR ENDED JUNE 30, 2018

Federal Grantor/Pass-Through Entity/Program Title	Federal CFDA Number	Project Identification	Grant Number or Pass-Through Entity Identifying Number	Expenditures	Subrecipient Amounts
<b>U.S. Department of Housing and Urban Development</b>					
Direct Programs					
Community Development Block Grant/Entitlement Grant	14.218	G80159	B-12-MC-40-0003	\$ 113,060	\$ -
Community Development Block Grant/Entitlement Grant	14.218	G80165	B-13-MC-40-0003	546,014	462,692
Community Development Block Grant/Entitlement Grant	14.218	G80185	B-14-MC-40-0003	338,137	98,782
Community Development Block Grant/Entitlement Grant	14.218	G80212	B-15-MC-40-0003	1,706,577	889,582
Community Development Block Grant/Entitlement Grant	14.218	G80241	B-16-MC-40-0003	714,107	559,258
Community Development Block Grant/Entitlement Grant	14.218	G80288	B-17-MC-40-0003	2,284,142	488,819
Total CDBG - Entitlement Grants				<u>5,702,037</u>	<u>2,499,133</u>
Direct Programs					
Emergency Solutions Grants Program	14.231	G80243	E-16-MC-40-0003	58,286	58,308
Emergency Solutions Grants Program	14.231	G80290	E-17-MC-40-0003	337,589	337,661
Total Emergency Solutions Grants Program				<u>395,875</u>	<u>395,969</u>
Direct Programs					
HOME Investment Partnerships Program	14.239	G80104	M-10-MC-40-0203	142,105	-
HOME Investment Partnerships Program	14.239	G80121	M-11-MC-40-0203	143,217	-
HOME Investment Partnerships Program	14.239	G80160	M-12-MC-40-0203	140,115	-
HOME Investment Partnerships Program	14.239	G80166	M-13-MC-40-0203	159,092	-
HOME Investment Partnerships Program	14.239	G80186	M-14-MC-40-0203	(92,429)	-
HOME Investment Partnerships Program	14.239	G80213	M-15-MC-40-0203	603,056	-
HOME Investment Partnerships Program	14.239	G80242	M-16-MC-40-0203	923,725	-
HOME Investment Partnerships Program	14.239	G80289	M-17-MC-40-0203	126,773	-
Total HOME Investment Partnerships Program				<u>2,145,654</u>	<u>-</u>
Direct Programs					
Housing Opportunities for Persons with AIDS	14.241	G80188	OKH14-F001 HOPWA	(5)	(5)
Housing Opportunities for Persons with AIDS	14.241	G80214	HOPWA FY 15-16	272,911	272,910
Housing Opportunities for Persons with AIDS	14.241	G80244	OKH16F001 HOPWA FY 16-17	408,588	368,135
Housing Opportunities for Persons with AIDS	14.241	G80291	HOPWA-OKH17F001	100,455	72,828
Total Housing Opportunities for Persons with AIDS				<u>781,949</u>	<u>713,868</u>
Direct Programs					
Community Development Block Grant/Entitlement Grant - Section 108 Loan Guarantees	14.248	N/A	N/A	9,625,000	-
Direct Program					
Continuum of Care Program	14.267	G80245	OK0019L6I021506	171,574	151,738
Continuum of Care Program	14.267	G80246	OK0061L6I021506	4,406	4,406
Continuum of Care Program	14.267	G80247	OK0087L6I021502	7,668	6,866
Continuum of Care Program	14.267	G80251	OK0104L6I021501	52,068	51,509
Continuum of Care Program	14.267	G80253	OK0053L6I021505	121,506	113,711
Continuum of Care Program	14.267	G80255	OK0026L6I021507	12,079	8,079
Continuum of Care Program	14.267	G80261	OK0020L6I021506	40,192	35,730
Continuum of Care Program	14.267	G80262	OK0067L6I021504	20,490	18,690
Continuum of Care Program	14.267	G80263	OK0054L6I021502	29,792	27,894
Continuum of Care Program	14.267	G80264	OK0025L6I021508	5,353	4,746
Continuum of Care Program	14.267	G80265	OK0068L6I021504	29,635	27,387
Continuum of Care Program	14.267	G80266	OK0120L6I021500	194,145	194,040
Continuum of Care Program	14.267	G80268	OK0019L6I021607	315,566	308,316
Continuum of Care Program	14.267	G80269	OK0061L6I021607	86,924	84,713
Continuum of Care Program	14.267	G80270	OK0087L6I021603	13,732	13,732
Continuum of Care Program	14.267	G80271	OK0052L6I021604	305,612	298,032
Continuum of Care Program	14.267	G80272	OK0068L6I021605	38,827	38,827
Continuum of Care Program	14.267	G80273	OK0129L6I021600	21,000	20,000
Continuum of Care Program	14.267	G80274	OK0104L6I021602	51,504	53,399
Continuum of Care Program	14.267	G80275	OK0044L6I021607	180,353	170,969
Continuum of Care Program	14.267	G80276	OK0020L6I021607	109,046	104,584
Continuum of Care Program	14.267	G80277	OK0053L6I021606	141,546	141,546
Continuum of Care Program	14.267	G80278	OK0054L6I021603	38,245	38,245
Continuum of Care Program	14.267	G80279	OK0024L6I021609	264,682	255,162
Continuum of Care Program	14.267	G80280	OK0025L6I021609	15,198	14,591
Continuum of Care Program	14.267	G80281	OK0026L6I021608	58,583	61,740
Continuum of Care Program	14.267	G80282	OK0126L6I021600	158,744	158,744
Continuum of Care Program	14.267	G80283	OK0127L6I021600	40,106	40,106
Continuum of Care Program	14.267	G80284	OK0045L6I021608	46,864	44,650
Continuum of Care Program	14.267	G80285	OK0046L6I021608	135,377	131,350
Continuum of Care Program	14.267	G80286	OK0128L6I021600	305,715	295,715
Continuum of Care Program	14.267	G80287	OK0062L6I021607	197,182	173,831
Continuum of Care Program	14.267	G80300	OK0044L6I021708	85,964	85,964
Continuum of Care Program	14.267	G80304	OK0024L6I021710	46,531	46,531
Continuum of Care Program	14.267	G80309	OK0052L6I021705	119,064	119,064
Continuum of Care Program	14.267	G80310	OK0045L6I021709	23,944	23,944
Total Continuum of Care Program				<u>3,489,217</u>	<u>3,368,551</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, 2018

Federal Grantor/Pass-Through Entity/Program Title	Federal CFDA Number	Project Identification	Grant Number or Pass-Through Entity Identifying Number	Expenditures	Subrecipient Amounts
<b>Pass-Through Oklahoma Department of Commerce</b>					
Hurricane Sandy Community Development Block Grant	14.269	G80211	16224 CDBGDR 13	58,978	-
Hurricane Sandy Community Development Block Grant	14.269	G80238	16356 CDBGDR 13	1,723	-
Hurricane Sandy Community Development Block Grant	14.269	G80239	16514 CDBGDR 13	154,714	-
Hurricane Sandy Community Development Block Grant	14.269	G80240	16583 CDBGDR 13	454,010	-
Hurricane Sandy Community Development Block Grant	14.269	G80260	16640 CDBGDR 13	1,393,581	-
Hurricane Sandy Community Development Block Grant	14.269	G80267	16870 CDBGDR 13	713,349	-
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269	G80292	16913 CDBGDR 13	64,500	-
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269	G80293	16914 CDBGDR 13	86,180	-
Total CDBG-DR Program				<u>2,927,035</u>	<u>-</u>
<b>Total U.S. Department of Housing and Urban Development</b>				<b><u>25,066,767</u></b>	<b><u>6,977,521</u></b>
<b>U.S. Department of Interior</b>					
Pass-Through Oklahoma Historical Society Historic Preservation Fund Grants-In-Aid	15.904	G92017	16-607 CLG	3,448	-
Historic Preservation Fund Grants-In-Aid	15.904	G92018	CLG 17-607	6,936	-
Total U.S. Department of Interior				<u>10,384</u>	<u>-</u>
<b>U.S. Department of Justice</b>					
Pass-Through District Attorney's Council Crime Victim Assistance	16.575	G93703	16-VOCA-Oklahoma City-PD-027	20,351	-
Crime Victim Assistance	16.575	G93704	16-VOCA-Oklahoma City-PD-275	419,121	-
Crime Victim Assistance	16.575	G93705	16-VOCA-Oklahoma City-PD-066	61,585	-
				<u>501,057</u>	<u>-</u>
Direct Programs Edward Byrne Memorial Justice Assistance Grant Program	16.738	G93129	2014-DJ-BX-0985	58,790	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	G93130	2015-DJ-BX-0771	20,050	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	G93131	2016-DJ-BX-0928	267,410	11,107
Total JAG Program				<u>346,250</u>	<u>11,107</u>
Direct Programs DNA Backlog Reduction Program	16.741	G93603	2016-DN-BX-0133	48,482	-
DNA Backlog Reduction Program	16.741	G93604	2017-DN-BX-0051	9,780	-
Total DNA Backlog Reduction Program				<u>58,262</u>	<u>-</u>
Direct Programs Body Worn Camera Policy and Implementation Program	16.835	G93132	2016-BC-BX-K065	265,850	-
Total U.S. Department of Justice				<u>1,171,419</u>	<u>11,107</u>
<b>U.S. Department of Transportation</b>					
Direct Programs Airport Improvement Program	20.106	N/A	AIP3-40-0073-023-2016	1,626,416	-
Airport Improvement Program	20.106	N/A	AIP3-40-0072-068-2016	2,032,817	-
Airport Improvement Program	20.106	N/A	3-40-0071-012-2017	86,819	-
Airport Improvement Program	20.106	N/A	AIP3-40-0072-069-2017	2,350,686	-
Airport Improvement Program	20.106	N/A	AIP3-40-0072-070-2017	998,158	-
Airport Improvement Program	20.106	N/A	AIPS-40-0072-071-2017	507,432	-
Total Airport improvement Program				<u>7,602,328</u>	<u>-</u>
<b>Highway Planning and Construction Cluster</b>					
Direct Programs Highway Planning and Construction	20.205	G94117	2018 ACOG Traffic Mgmt Grant	58,567	-
Pass-Through Association of Central Oklahoma Governments Highway Planning and Construction	20.205	G94115	2016 ACOG Traffic Mgmt	(87)	-
Highway Planning and Construction	20.205	G96013	201-R1-OKC (ACOG)	(2,311)	-
Ferry Boat Restoration Refurbishment	20.205	N/A	OK-70-X004	4,767	-
Total Highway Planning and Construction Cluster				<u>2,369</u>	<u>-</u>
<b>Federal Transit Cluster</b>					
Direct Programs Federal Transit - Capital Investment Grants	20.500	N/A	OK-03-0037	47,349	-
Federal Transit - Capital Investment Grants	20.500	N/A	OK-90-X067	19,390	-
Federal Transit - Formula Grants	20.507	N/A	OK-90-X112	75,302	-
Federal Transit - Formula Grants	20.507	N/A	OK-90-X116	65,530	-
Federal Transit - Formula Grants	20.507	N/A	OK-90-X121	246,658	-
Federal Transit - Formula Grants	20.507	N/A	OK-90-X126	536,716	114
Federal Transit - Formula Grants	20.507	N/A	OK-90-X132	3,369,630	347,950
Federal Transit - Formula Grants	20.507	N/A	OK-90-X137	3,764,768	-
Federal Transit - Formula Grants	20.507	N/A	OK-90-X009	11,112	-
Federal Transit - Formula Grants	20.507	N/A	OK-34-006	802,138	-
Federal Transit - Formula Grants	20.507	N/A	OK-34-0010	734,035	-
Bus and Bus Facilities Formula Program	20.526	N/A	OK-34-0011	1,932,000	-
Total Federal Transit Cluster				<u>11,604,628</u>	<u>348,064</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, 2018

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-X021	5,804	-
New Freedom Program	20.521	N/A	OK-57-X025	30,392	-
Total Transit Services Programs Cluster				<u>36,196</u>	<u>-</u>
Pass-Through Oklahoma Highway Safety Office					
State Community Highway Safety	20.600	G94314	OHSO-FFY17-OKCPD-0022	54,329	-
State Community Highway Safety	20.600	G94315	OHSO-FFY18-OKCPD-0082	144,877	-
Total State Community Highway Safety				<u>199,206</u>	<u>-</u>
Direct Programs					
National Infrastructure Investments	20.933	G98900	OKC Intermodal Transportation Hub	1,956,442	-
<b>Total U.S. Department of Transportation</b>				<u><b>21,459,736</b></u>	<u><b>348,064</b></u>
<b>Environmental Protection Agency</b>					
Direct Programs					
Drinking Water State Revolving Fund	66.468	WT-0108, WT-0115, WT-0118, WC-0655, WC-0803	ORF-16-0006-DW	7,323,828	-
Drinking Water State Revolving Fund	66.468	WC-0757, WT-0114, WT-0164, WT-0167, WC-0833, WC-0850	ORF-17-0003-DW	758,893	-
Total Drinking Water Revolving Fund				<u>8,082,721</u>	<u>-</u>
Direct Programs					
Brownsfield Assessment and Cleanup Cooperative Agreements	66.818	G95018		37,381	-
Brownsfield Assessment and Cleanup Cooperative Agreements	66.818	G95019	BF-01F09801-0	36,457	-
Brownsfield Assessment and Cleanup Cooperative Agreements	66.818	G95020	BF-01F09901-0	14,576	-
Brownsfield Assessment and Cleanup Cooperative Agreements	66.818	G95021	BF-01F37801-01	300,000	-
Brownsfield Assessment and Cleanup Cooperative Agreements Loans	66.818	N/A		3,229,413	-
Total Brownsfield Assessment and Cleanup Cooperative Agreements				<u>3,617,827</u>	<u>-</u>
<b>Total Environmental Protection Agency</b>				<u><b>11,700,548</b></u>	<u><b>-</b></u>
<b>U.S. Department of Health and Human Services</b>					
Pass-Through State of Oklahoma Areawide Aging Agency					
Special Programs for the Aging Title III, Part B Grants for Supportive	93.044	N/A	34-0801-40	285,298	-
<b>Total U.S. Department of Health and Human Services</b>				<u><b>285,298</b></u>	<u><b>-</b></u>
<b>U.S. Department of Homeland Security</b>					
Pass-Through Oklahoma Department of Emergency Management					
Emergency Management Performance Grants	97.042	G97071	2017 - EMPG	35,434	-
Emergency Management Performance Grants	97.042	G97073	2016-EMPG-Special Project Funds	6,195	-
Emergency Management Performance Grants	97.042	G97100	2018 EMPG	53,186	-
Total Emergency Management Performance Grants				<u>94,815</u>	<u>-</u>
Pass-Through Oklahoma Department of Emergency Management					
Fire Management Assistance Grant	97.046	GRMAG5168	Fire Management Assistance Grants 5168	(13,875)	-
Fire Management Assistance Grant	97.046	GFMAG5177	Fire Management Assistance Grants 5177	(306)	-
Fire Management Assistance Grant	97.046	GFMAG5323	Fire Management Assistance Grants 5232	1,404	-
Total Fire Management Assistant Grant				<u>(12,777)</u>	<u>-</u>
Pass-Through Oklahoma Department of Homeland Security					
State Homeland Security Program	97.073	G97524	2015 Homeland Security Grant Program	29,488	-
State Homeland Security Program	97.073	G97525	OKOHS 730.013	57,970	-
State Homeland Security Program	97.073	G97527	860.014 Bomb Suits Replacement/l#6	52,254	-
Total State Homeland Security Program				<u>139,712</u>	<u>-</u>
Direct Programs					
Staffing for Adequate Fire and Emergency Response	97.083	G97072	EMW-2016-FH-0577	1,081,315	-
Direct Programs					
Law Enforcement Officer Reimbursement Agreement Program	97.090	TSA-LEO	HST0208HSLR333	262,800	-
<b>Total U.S. Department of Homeland Security</b>				<u><b>1,565,865</b></u>	<u><b>-</b></u>
<b>Total Federal Assistance</b>				<u><b>\$ 61,260,017</b></u>	<u><b>\$ 7,336,692</b></u>
Oklahoma Office of Juvenile Affairs					
16 Safe Oklahoma	N/A	G99603	2016 Safe Oklahoma	114,600	-
16.2 Safe Oklahoma	N/A	G99604	2016.2 Safe Oklahoma	332,461	-
17 Safe Oklahoma	N/A	G99605	2017 Safe Oklahoma	176,161	-
Total Oklahoma Office of Juvenile Affairs				<u>623,222</u>	<u>-</u>
<b>Total State Assistance</b>				<u><b>623,222</b></u>	<u><b>-</b></u>
<b>Total Federal and State Assistance</b>				<u><b>\$ 61,883,239</b></u>	<u><b>\$ 7,336,692</b></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, 2018

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, 2018. 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, 2018, 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, 2018

**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	\$ 9,625,000	\$ --	\$ 225,000	\$ 9,400,000

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	\$ --	\$ --	\$ --	\$ --
Dowell Properties – ARRA	309,413	--	309,413	--
Bricktown	1,300,000	--	--	1,300,000
First National Building	--	1,620,000	--	1,620,000
Total	<u>\$ 1,609,413</u>	<u>\$ 1,620,000</u>	<u>\$ 309,413</u>	<u>\$ 2,920,000</u>