

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2019

WITH

INDEPENDENT AUDITOR'S REPORT



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SINGLE AUDIT REPORT

Year Ended June 30, 2019

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| A copy of The City of Oklahoma City, Oklahoma's Comprehensive Annual Financial Report, year ended June 30, 2019, accompanies this report. The independent auditor's report and the basic financial statements are hereby incorporated by reference. | |
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INDEPENDENT AUDITOR'S REPORT
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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, 2019, 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 20, 2019. Our report includes a reference to other auditors who 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*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the combined operations of the Cox Convention Center and the Chesapeake Energy Arena.

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 22, 2019
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, 2019. 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, 2019.

Other Matters

The results of our auditing procedures disclosed one instance of noncompliance which is required to be reported in accordance with the Uniform Guidance which is described in the accompanying schedule of findings and questioned costs as item 2019-001. Our opinion on each major federal program is not modified with respect to this matter.

The City's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a deficiency in internal control over compliance, described in the schedule of findings and questioned costs as item 2019-001, that we consider to be a significant deficiency.

The City's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated November 20, 2019, which contained unmodified opinions on those financial statements and references to the reports of other auditors and an *Emphasis of Matter* paragraph regarding a restatement. We have not performed any procedures with respect to the audited financial statements subsequent to November 20, 2019.

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 22, 2019
Wichita, KS

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2019

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:

| <u>CFDA NUMBER</u> | <u>NAME OF FEDERAL PROGRAM</u> | <u>OPINION</u> |
|--------------------|---|----------------|
| 11.300 | Investment for Public Works and Economic Development Facilities | Unmodified |
| 14.239 | HOME Investment Partnership Program | Unmodified |
| 20.205 | Highway Planning and Construction | Unmodified |
| 20.507 | Federal Transit Formula Grants | Unmodified |
| 66.468 | Capitalization Grants for Drinking Water State Revolving Funds | Unmodified |

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

\$ 1,480,674

Auditee qualified as low-risk auditee?

Yes No

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2019

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding #: 2019-001 Significant Deficiency

CFDA # 20.507 Federal Transit Formula Grants: U.S. Department of Transportation, Federal Transit Administration OK-2018-003-02 Section 5307 2017 Capital and Planning Assistance Grant, OK-2019-002-00 Section 5307 2018 Capital and Planning Assistance Grant

Condition: The Central Oklahoma Transportation & Parking Authority (COTPA) claimed \$7,916,842 for federal reimbursement for the Federal Transit Cluster, but only reported \$7,769,852 in eligible expenditures incurred. COTPA requested and was reimbursed \$146,630 for expenditures it had not yet reported to the federal agency as incurred.

Criteria: 2 CFR 200.303(a) specifies that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Questioned Costs: In the process of reconciling the cash management transactions provided to us to begin our audit in order to establish completeness of the population, we identified questioned costs of \$146,630. Such questioned costs were due to the overstatement of expenditures included in reimbursement requests submitted to the federal agency which were neither prevented, nor detected and corrected through COTPA's review and approval process.

Context: The cash management population was fully reconciled to the expenditure population to establish completeness.

Cause: Clerical errors were made in the preparation of the reimbursement requests, which resulted in the same expenditures being included in federal reimbursement requests more than one time. Such errors were not prevented or detected or corrected through COTPA's review and approval process.

Effect: COTPA requested and was reimbursed \$146,630 for expenditures not yet reported to the federal agency as incurred.

Recommendations: We recommend COTPA strengthen internal controls over the preparation and review of reimbursement requests, including reconciling the reimbursement request to the underlying federal expenditures. We also recommend that COTPA consult with the federal agency to determine whether any interest is owed to the federal government.

Views of Responsible Officials: A clerical error occurred in processing reimbursement requests from the FTA for eligible expenses. This error resulted COTPA requesting reimbursement for \$146,630 more in expenses than were documented as part of the total reimbursement request for

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2019

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)

COTPA during fiscal year 2019. Additional controls have been put in place to easily identify clerical errors. These controls incorporate using additional check figures to verify the reimbursement request is correct.

Subsequent to the fiscal year end, and during federal fiscal year 2019, COTPA documented eligible expenses in excess of the amount in question for which it did not request reimbursement from the FTA. Therefore, cumulatively, all reimbursement payments received from the FTA are documented with eligible expense amounts.

THE CITY OF OKLAHOMA CITY, OKLAHOMA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2019

No matters were reported.

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year Ended June 30, 2019

| Federal Grantor/Pass-Through Entity/Program Title | Federal CFDA | | Project Identification | Grant Number or Pass-Through Entity Identifying Number | Expenditures | Subrecipient Amounts |
|--|--------------|---------|------------------------|--|-------------------|----------------------|
| | Number | Cluster | | | | |
| U.S. Department of Commerce | | | | | | |
| Direct Program | | | | | | |
| Investment for Public Works and Economic Development Facilities | 11.300 | 1 | N/A | A1180019 | \$ 2,000,000 | \$ - |
| Economic Adjustment Assistance | 11.307 | 1 | N/A | | 134,954 | - |
| Total U.S. Department of Commerce | | | | | 2,134,954 | - |
| U.S. Department of Housing and Urban Development | | | | | | |
| Direct Programs | | | | | | |
| Community Development Block Grant/Entitlement Grant | 14.218 | 2 | G80185 | B-14-MC-40-0003 | 2,234 | - |
| Community Development Block Grant/Entitlement Grant | 14.218 | 2 | G80212 | B-15-MC-40-0003 | 815,238 | - |
| Community Development Block Grant/Entitlement Grant | 14.218 | 2 | G80241 | B-16-MC-40-0003 | 442,901 | 322,672 |
| Community Development Block Grant/Entitlement Grant | 14.218 | 2 | G80288 | B-17-MC-40-0003 | 987,426 | 640,185 |
| Community Development Block Grant/Entitlement Grant | 14.218 | 2 | G80314 | B-18-MC-40-0003 | 1,975,737 | 520,641 |
| Total CDBG - Entitlement Grants | | | | | 4,223,536 | 1,483,498 |
| Direct Programs | | | | | | |
| Emergency Solutions Grants Program | 14.231 | | G80243 | E-16-MC-40-0003 | 22 | 22 |
| Emergency Solutions Grants Program | 14.231 | | G80290 | E-17-MC-40-0003 | 54,728 | 54,692 |
| Emergency Solutions Grants Program | 14.231 | | G80316 | E-18-MC-40-0003 | 380,840 | 380,840 |
| Total Emergency Solutions Grants Program | | | | | 435,590 | 435,554 |
| Direct Programs | | | | | | |
| HOME Investment Partnerships Program | 14.239 | | G80166 | M-13-MC-40-0203 | 26,339 | - |
| HOME Investment Partnerships Program | 14.239 | | G80186 | M-14-MC-40-0203 | 344,800 | - |
| HOME Investment Partnerships Program | 14.239 | | G80213 | M-15-MC-40-0203 | 38,946 | - |
| HOME Investment Partnerships Program | 14.239 | | G80242 | M-16-MC-40-0203 | 148,196 | - |
| HOME Investment Partnerships Program | 14.239 | | G80289 | M-17-MC-40-0203 | 576,130 | - |
| HOME Investment Partnerships Program | 14.239 | | G80315 | M-18-MC-40-0203 | (107,220) | - |
| Total HOME Investment Partnerships Program | | | | | 1,027,191 | - |
| Direct Programs | | | | | | |
| Housing Opportunities for Persons with AIDS | 14.241 | | G80244 | OKH16F001 HOPWA FY16-17 | 121,766 | 121,766 |
| Housing Opportunities for Persons with AIDS | 14.241 | | G80291 | HOPWA-OKH17F001 | 519,554 | 485,395 |
| Housing Opportunities for Persons with AIDS | 14.241 | | G80317 | OKH18-F001 | 65,104 | 61,054 |
| Total Housing Opportunities for Persons with AIDS | | | | | 706,424 | 668,215 |
| Direct Programs | | | | | | |
| Community Development Block Grant Section 108 Loan Guarantees | 14.248 | | N/A | N/A | 9,400,000 | - |
| Direct Program | | | | | | |
| Continuum of Care Program | 14.267 | | G80266 | OK0120L6I021500 | 28,513 | 28,513 |
| Continuum of Care Program | 14.267 | | G80268 | OK0019L6I021607 | 136,213 | 123,627 |
| Continuum of Care Program | 14.267 | | G80269 | OK0061L6I021607 | 1,519 | 1,519 |
| Continuum of Care Program | 14.267 | | G80270 | OK0087L6I021603 | 7,668 | 6,866 |
| Continuum of Care Program | 14.267 | | G80272 | OK0068L6I021605 | 27,619 | 25,371 |
| Continuum of Care Program | 14.267 | | G80273 | OK0129L6I021600 | 1,000 | 1,000 |
| Continuum of Care Program | 14.267 | | G80274 | OK0104L6I021602 | 26,804 | 24,350 |
| Continuum of Care Program | 14.267 | | G80276 | OK0020L6I021607 | 36,192 | 36,192 |
| Continuum of Care Program | 14.267 | | G80277 | OK0053L6I021606 | 105,245 | 97,450 |
| Continuum of Care Program | 14.267 | | G80278 | OK0054L6I021603 | 24,495 | 22,597 |
| Continuum of Care Program | 14.267 | | G80280 | OK0025L6I021609 | 5,000 | 5,000 |
| Continuum of Care Program | 14.267 | | G80281 | OK0026L6I021608 | 29,417 | 22,260 |
| Continuum of Care Program | 14.267 | | G80282 | OK0126L6I021600 | 188,265 | 172,966 |
| Continuum of Care Program | 14.267 | | G80283 | OK0127L6I021600 | 64,666 | 63,399 |
| Continuum of Care Program | 14.267 | | G80294 | OK0019L6I021708 | 263,957 | 258,955 |
| Continuum of Care Program | 14.267 | | G80295 | OK0061L6I021708 | 87,593 | 85,382 |
| Continuum of Care Program | 14.267 | | G80296 | OK0087L6I021704 | 14,534 | 13,732 |
| Continuum of Care Program | 14.267 | | G80297 | OK0068L6I021706 | 48,673 | 46,425 |
| Continuum of Care Program | 14.267 | | G80298 | OK0129L6I021701 | 22,000 | 21,008 |
| Continuum of Care Program | 14.267 | | G80299 | OK0104L6I021703 | 39,835 | 39,835 |
| Continuum of Care Program | 14.267 | | G80300 | OK0044L6I021708 | 218,325 | 208,973 |
| Continuum of Care Program | 14.267 | | G80301 | OK0020L6I021708 | 119,491 | 115,029 |
| Continuum of Care Program | 14.267 | | G80302 | OK0053L6I021707 | 143,766 | 143,766 |
| Continuum of Care Program | 14.267 | | G80303 | OK0054L6I021704 | 35,774 | 35,774 |
| Continuum of Care Program | 14.267 | | G80304 | OK0024L6I021710 | 275,845 | 266,325 |
| Continuum of Care Program | 14.267 | | G80305 | OK0025L6I021710 | 20,582 | 19,975 |
| Continuum of Care Program | 14.267 | | G80306 | OK0026L6I021709 | 55,682 | 55,682 |
| Continuum of Care Program | 14.267 | | G80307 | OK0120L6I021701 | 175,252 | 175,252 |
| Continuum of Care Program | 14.267 | | G80308 | OK0127L6I021701 | 51,734 | 51,734 |
| Continuum of Care Program | 14.267 | | G80309 | OK0052L6I021705 | 309,143 | 300,962 |
| Continuum of Care Program | 14.267 | | G80310 | OK0045L6I021709 | 51,141 | 48,937 |
| Continuum of Care Program | 14.267 | | G80311 | OK0046L6I021709 | 140,542 | 136,537 |
| Continuum of Care Program | 14.267 | | G80312 | OK0128L6I021701 | 309,715 | 299,715 |
| Continuum of Care Program | 14.267 | | G80313 | OK0062L6I021708 | 198,539 | 192,347 |
| Continuum of Care Program | 14.267 | | G80318 | OK0044L6I021809 | 112,162 | 112,162 |
| Continuum of Care Program | 14.267 | | G80319 | OK0052L6I021806 | 114,093 | 114,093 |
| Continuum of Care Program | 14.267 | | G80320 | OK0045L6I021810 | 26,054 | 26,054 |
| Continuum of Care Program | 14.267 | | G80321 | OK0024L6I021811 | 55,679 | 55,679 |
| Total Continuum of Care Program | | | | | 3,572,727 | 3,455,443 |
| Pass-Through Oklahoma Department of Commerce | | | | | | |
| Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR) | 14.269 | 3 | G80211 | 16224 CDBGDR 13 | 25,500 | - |
| Total U.S. Department of Housing and Urban Development | | | | | 19,390,968 | 6,042,710 |
| U.S. Department of Interior | | | | | | |
| Direct Program | | | | | | |
| Historic Preservation Fund Grants-In-Aid | 15.904 | | G92018 | CLG 17-607 | 14,754 | - |
| Historic Preservation Fund Grants-In-Aid | 15.904 | | G92019 | CLG 18-607 | 18,904 | - |
| Total U.S. Department of Interior | | | | | 33,658 | - |

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year Ended June 30, 2019

| Federal Grantor/Pass-Through Entity/Program Title | Federal CFDA | | Project Identification | Grant Number or Pass-Through Entity Identifying Number | Expenditures | Subrecipient Amounts |
|---|--------------|---------|------------------------------------|--|-------------------|----------------------|
| | Number | Cluster | | | | |
| U.S. Department of Justice | | | | | | |
| Pass-Through District Attorneys Council | | | | | | |
| Crime Victim Assistance | 16.575 | | G93705 | 17-VOCA-Oklahoma City PD-066 | \$ 22,510 | \$ - |
| Crime Victim Assistance | 16.575 | | G93706 | 18-VOCA-Oklahoma City PD-068 | 103,313 | - |
| Total Crime Victim Assistance | | | | | <u>125,823</u> | <u>-</u> |
| Direct Programs | | | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | | G93130 | 2015-DJ-BX-0771 | 13,347 | - |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | | G93131 | 2016-DJ-BX-0928 | 159,540 | 88,919 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | | G93133 | 2017-DJ-BX-0842 | 17,317 | 17,317 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | | G93134 | 2019-DJ-BX-0836 | 4,592 | - |
| Total JAG Program | | | | | <u>194,796</u> | <u>106,236</u> |
| Direct Programs | | | | | | |
| DNA Backlog Reduction Program | 16.741 | | G93603 | 2016-DN-BX-0133 | 3,915 | - |
| DNA Backlog Reduction Program | 16.741 | | G93604 | 2017-DN-BX-0051 | 175,200 | - |
| DNA Backlog Reduction Program | 16.741 | | G93605 | 2018-DN-BX-0069 | 35,156 | - |
| Total DNA Backlog Reduction Program | | | | | <u>214,271</u> | <u>-</u> |
| Direct Programs | | | | | | |
| Body Worn Camera Policy and Implementation Program | 16.835 | | G93132 | 2016-BC-BX-K065 | 1,564 | - |
| Total U.S. Department of Justice | | | | | <u>536,454</u> | <u>106,236</u> |
| U.S. Department of Transportation | | | | | | |
| Direct Programs | | | | | | |
| Airport Improvement Program | 20.106 | | N/A | AIP3-40-0072-068-2016 | 291,015 | - |
| Airport Improvement Program | 20.106 | | N/A | AIP3-40-0072-069-2017 | 479,125 | - |
| Airport Improvement Program | 20.106 | | N/A | AIP3-40-0072-070-2017 | 317,676 | - |
| Airport Improvement Program | 20.106 | | N/A | AIP3-40-0072-072-2017 | 531,688 | - |
| Airport Improvement Program | 20.106 | | N/A | AIP3-40-0072-073-2018 | 144,135 | - |
| Airport Improvement Program | 20.106 | | N/A | AIP3-40-0072-074-2018 | 2,265,871 | - |
| Airport Improvement Program | 20.106 | | N/A | AIP3-40-0073-023-2016 | 564,873 | - |
| Airport Improvement Program | 20.106 | | N/A | AIP3-40-0073-024-2017 | 284,322 | - |
| Airport Improvement Program | 20.106 | | N/A | AIP3-40-0073-025-2018 | 155,770 | - |
| Total Airport Improvement Program | | | | | <u>5,034,475</u> | <u>-</u> |
| Direct Programs | | | | | | |
| Highway Planning and Construction | 20.205 | 4 | G94117 | 2018 ACOG Traffic Mgmt Grant | 24,491 | - |
| Highway Planning and Construction | 20.205 | 4 | G94118 | 2019 ACOG Traffic Mgmt Grant | 71,624 | - |
| Highway Planning and Construction | 20.205 | 4 | N/A | OK-70-X-004 | 36,734 | - |
| Highway Planning and Construction | 20.205 | 4 | N/A | OK-70-X-005 | 91,708 | - |
| Total Direct | | | | | <u>224,557</u> | <u>-</u> |
| Pass-Through Association of Central Oklahoma Governments | | | | | | |
| Highway Planning and Construction | 20.205 | 4 | G96013 | 2017-R1-OKC (ACOG) | 71,993 | - |
| Highway Planning and Construction | 20.205 | 4 | N/A | 2016-R1-OKC-COTPA | 250,000 | - |
| Highway Planning and Construction | 20.205 | 4 | N/A | CMAQ2019-02 | 55,299 | - |
| Total Pass-Through | | | | | <u>377,292</u> | <u>-</u> |
| Total Highway Planning and Construction | | | | | <u>601,849</u> | <u>-</u> |
| Direct Programs | | | | | | |
| Federal Transit Formula Grants | 20.507 | 5 | N/A | OK-90-X067 | 412,087 | - |
| Federal Transit Formula Grants | 20.507 | 5 | N/A | OK-90-X116 | 17,383 | - |
| Federal Transit Formula Grants | 20.507 | 5 | N/A | OK-90-X121 | 598,294 | - |
| Federal Transit Formula Grants | 20.507 | 5 | N/A | OK-90-X126 | 462,404 | - |
| Federal Transit Formula Grants | 20.507 | 5 | N/A | OK-90-X132 | 105,746 | - |
| Federal Transit Formula Grants | 20.507 | 5 | N/A | OK-90-X137 | 2,044,326 | 139,603 |
| Federal Transit Formula Grants | 20.507 | 5 | N/A | OK-90-X142 | 5,952,271 | 426,061 |
| Federal Transit Formula Grants | 20.507 | 5 | N/A | OK-90-X143 | 83,074 | - |
| Federal Transit Formula Grants | 20.507 | 5 | N/A | OK-95-X009 | 17,717 | - |
| Federal Transit Formula Grants | 20.507 | 5 | N/A | OK-95-X012 | 257,271 | - |
| Total Federal Transit | | | | | <u>9,950,573</u> | <u>565,664</u> |
| Direct Programs | | | | | | |
| New Freedom Program | 20.521 | 6 | N/A | OK-57-X025 | 38,207 | - |
| Pass-Through Oklahoma Highway Safety Office | | | | | | |
| State and Community Highway Safety | 20.600 | 7 | G94314 | AL-17-03-09-13 | 6 | - |
| State and Community Highway Safety | 20.600 | 7 | G94315 | AL-18-03-06-14 & OP-18-03-07-14 | 40,594 | - |
| State and Community Highway Safety | 20.600 | 7 | G94316 | OHSO-FFY19-OKCPD-00017 | 154,852 | - |
| State and Community Highway Safety | 20.600 | 7 | G94317 | AL-19-02-01-15 | 2,899 | - |
| Total State and Community Highway Safety | | | | | <u>198,351</u> | <u>-</u> |
| Direct Programs | | | | | | |
| National Infrastructure Investments | 20.933 | | G98900 | FR-TII-0025-14-01-00 | 3,251,250 | - |
| Total U.S. Department of Transportation | | | | | <u>19,074,705</u> | <u>565,664</u> |
| Environmental Protection Agency | | | | | | |
| Direct Programs | | | | | | |
| Capitalization Grants for Drinking Water State Revolving Funds | 66.468 | 8 | WC-0870, WC-0861, WC-0862, WC-8034 | ORF-19-0011-DW | 2,050,057 | - |
| Direct Programs | | | | | | |
| Brownsfield Assessment and Cleanup Cooperative Agreements | 66.818 | | G95018 | BF-01F09701-0 | 88,605 | - |
| Brownsfield Assessment and Cleanup Cooperative Agreements | 66.818 | | G95019 | BF-01F09801-0 | 77,714 | - |
| Brownsfield Assessment and Cleanup Cooperative Agreements | 66.818 | | G95020 | BF-01F09901-0 | 121,088 | - |
| Brownsfield Assessment and Cleanup Cooperative Agreements Loans | 66.818 | | N/A | N/A | 2,920,000 | - |
| Total Brownsfield Assessment and Cleanup Cooperative Agreements | | | | | <u>3,207,407</u> | <u>-</u> |
| Total Environmental Protection Agency | | | | | <u>5,257,464</u> | <u>-</u> |

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year Ended June 30, 2019

| Federal Grantor/Pass-Through Entity/Program Title | Federal CFDA Number | Cluster | Project Identification | Grant Number or Pass-Through Entity Identifying Number | Expenditures | Subrecipient Amounts |
|--|------------------------|---------|---------------------------|---|----------------------|-------------------------|
| U.S. Department of Energy | | | | | | |
| Pass-Through the Solar Foundation Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance | 81.117 | | G96014 | Solar Advisor Host Community | \$ 3,750 | \$ - |
| Total U.S. Department of Energy | | | | | 3,750 | - |
| 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 Centers | 93.044 | 9 | N/A | 34-0801-40 | 285,189 | - |
| Total U.S. Department of Health and Human Services | | | | | 285,189 | - |
| U.S. Department of Homeland Security | | | | | | |
| Pass-Through Oklahoma Department of Emergency Management Emergency Management Performance Grants | 97.042 | | G97071 | FY 2017 - EMPG | 107 | - |
| Emergency Management Performance Grants | 97.042 | | G97074 | 2017 EMPG Special Project | 37,960 | - |
| Emergency Management Performance Grants | 97.042 | | G97100 | FY-2018 EMPG | 18,464 | - |
| Emergency Management Performance Grants | 97.042 | | G97101 | 2019-EMPG | 41,355 | - |
| Total Emergency Management Performance Grants | | | | | 97,886 | - |
| Direct Program State Homeland Security Program | 97.073 | | G97526 | 820.005 Water Rescue Training IJ #2 | 3,150 | - |
| Pass-Through Oklahoma Department of Homeland Security State Homeland Security Program | 97.073 | | G97528 | 860.047 | 7,499 | - |
| State Homeland Security Program | 97.073 | | G97529 | 860.025 | 13,566 | - |
| State Homeland Security Program | 97.073 | | G97530 | 860.026 | 4,977 | - |
| Total Pass-Through Total State Homeland Security Program | | | | | 26,042 | - |
| | | | | | 29,192 | - |
| Direct Programs Staffing for Adequate Fire and Emergency Response (SAFER) | 97.083 | | G97072 | EMW-2016-FH-00577 | 2,248,767 | - |
| Direct Programs Law Enforcement Officer Reimbursement Agreement Program | 97.090 | | N/A | HST0208HSLR333 | 262,800 | - |
| Total U.S. Department of Homeland Security | | | | | 2,638,645 | - |
| Total Federal Assistance | | | | | \$ 49,355,787 | \$ 6,714,610 |
| State Assistance | | | | | | |
| Oklahoma Office of Juvenile Affairs | | | | | | |
| Direct Programs 2016.2 Safe Oklahoma | N/A | | G99604 | 2016.2 Safe Oklahoma | \$ 182,527 | |
| 17 Safe Oklahoma | N/A | | G99605 | 17 Safe Oklahoma-Yr 5 | 195,339 | |
| 18 Safe Oklahoma | N/A | | G99606 | 18 Safe Oklahoma-Yr 6 | 230,100 | |
| Total Oklahoma Office of Juvenile Affairs | | | | | 607,966 | |
| Oklahoma Aeronautics Commission | | | | | | |
| Direct Programs Airfield Improvements Ph IV Seq 1 | N/A | | N/A | PWA-19-FS | 8,654 | |
| WPA Airfield Improvements Phase 3 | N/A | | N/A | PWA-17-FS | 159,619 | |
| WRWA AAR Hangar 1 and 1C Improvements | N/A | | N/A | OAC OKC-18-S | 250,000 | |
| | | | | | 418,273 | |
| Total State Assistance | | | | | 1,026,239 | |
| Total Federal and State Assistance | | | | | \$ 50,382,026 | |
| Clusters: | | | | | | |
| 1 - Economic Development Cluster | | | | | \$ 2,134,954 | |
| 2 - CDBG - Entitlement Grants Cluster | | | | | 4,223,536 | |
| 3 - CDBG - Disaster Recovery Grants Cluster | | | | | 25,500 | |
| 4 - Highway Planning and Construction Cluster | | | | | 601,849 | |
| 5 - Federal Transit Cluster | | | | | 9,950,573 | |
| 6 - Transit Services Programs Cluster | | | | | 38,207 | |
| 7 - Highway Safety Cluster | | | | | 198,351 | |
| 8 - Drinking Water State Revolving Fund Cluster | | | | | 2,050,057 | |
| 9 - Aging Cluster | | | | | 285,189 | |

THE CITY OF OKLAHOMA CITY, OKLAHOMA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2019

Note 1. Organization

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, 2019. 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 and the Central Oklahoma Transportation and Parking Authority (COTPA), expenditures of federal funds in the Schedule are reported on the modified accrual basis of accounting.
2. For the Oklahoma City Airport Trust (OCAT) 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, 2019, 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, 2019

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 | \$ 9,400,000 | \$ -- | \$ 548,000 | \$ 8,852,000 |

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> |
|-------------------------|--|----------------------------------|----------------------------------|--------------------------------|
| Bricktown | 1,300,000 | -- | -- | 1,300,000 |
| First National Building | 1,620,000 | -- | -- | 1,620,000 |
| Total | \$ 2,920,000 | \$ -- | \$ -- | \$ 2,920,000 |