

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2020

WITH

INDEPENDENT AUDITOR'S REPORT



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SINGLE AUDIT REPORT

Year Ended June 30, 2020

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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, 2020, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 20, 2020. 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 other 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying *schedule of findings and questioned costs* as items 2020-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The City's Response to Finding

The City's response to the 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 the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

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

November 20, 2020
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, 2020. 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, 2020.

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 a 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 that 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, 2020, 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, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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

February 24, 2021
Wichita, KS

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2020

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

FEDERAL AWARDS

Internal control over major federal programs:

- Material weaknesses identified? Yes X No
- Significant deficiencies identified? Yes X 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 X 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>
14.248	CDBG - Section 108 - Loan Guarantees	Unmodified
14.267	Continuum of Care Program	Unmodified
16.034	Coronavirus Emergency Supplemental Funding Program	Unmodified
20.507, 20.525, 20.526	Federal Transit Cluster	Unmodified
21.019	Coronavirus Relief Fund (CARES Act)	Unmodified
66.468	Capitalization Grant for Drinking Water	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$ 1,738,758

Auditee qualified as low-risk auditee? X Yes No

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)

Year Ended June 30, 2020

SECTION II - FINANCIAL STATEMENT FINDINGS

Finding 2020-001: Year-End Sales Tax Accrual (Significant Deficiency)

The City's management is responsible for the accuracy, completeness, and fairness of data presented in the year-end financial statements, including all disclosures. One significant audit adjustment was identified during the fiscal year 2020 audit of the financial statements to decrease sales tax receivable and revenue accrual in the amount of \$6,394,361.

Criteria or Specific Requirement: Internal controls should be designed to provide adequate control over the preparation of year-end accruals.

Cause: This adjustment resulted from a formula error in the calculation of the year-end receivable that was not identified through the year-end review process. We did not note any issues with the daily processing of sales tax receipts; this issue was isolated to the year-end accrual.

Effect: Lack of controls and procedures over year-end accruals could result in a material misstatement to the financial statements.

Recommendations: We recommend that management review formulas used in this calculation and compare final information used in the accrual back to the supporting original documentation received from the treasury audit of sales tax revenue for any variances.

Management Response (unaudited): Management agrees with the recommendation. We have added a step to our closing plan for preparation of the workpaper and also noted on a workpaper tab to perform a final review for variances back to the original supporting documentation received from the treasury audit of sales tax revenue.

THE CITY OF OKLAHOMA CITY, OKLAHOMA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

Year Ended June 30, 2020

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, 2020

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.

Corrective Plan: 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 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.

Status: Completed

THE CITY OF OKLAHOMA CITY, OKLAHOMA

Schedule of Expenditures of Federal and State Awards

Year Ended June 30, 2020

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 Commerce						
Direct Programs						
Economic Adjustment Assistance	11.307				\$ 138,318	\$ -
Total U.S. Department of Housing and Urban Development					138,318	-
U.S. Department of Housing and Urban Development						
Direct Programs						
Community Development Block Grant/Entitlement Grant	14.218	1	G80212	B-15-MC-40-0003	19,741	-
Community Development Block Grant/Entitlement Grant	14.218	1	G80241	B-16-MC-40-0003	419,123	-
Community Development Block Grant/Entitlement Grant	14.218	1	G80288	B-17-MC-40-0003	721,749	471,005
Community Development Block Grant/Entitlement Grant	14.218	1	G80314	B-18-MC-40-0003	1,648,427	875,354
Community Development Block Grant/Entitlement Grant	14.218	1	G80335	B-19-MC-40-0003	1,774,190	140,236
Community Development Block Grant/Entitlement Grant	14.218	1	G80360	B-20-MW-40-0003	259,648	2,675
Total CDBG - Entitlement Grants					<u>4,842,878</u>	<u>1,489,270</u>
Direct Programs						
Emergency Solutions Grant Program	14.231		G80290	E-17-MC-40-0003	718	718
Emergency Solutions Grant Program	14.231		G80316	E-18-MC-40-0003	13,719	13,719
Emergency Solutions Grant Program	14.231		G80337	E-19-MC-40-0003	358,982	358,982
Emergency Solutions Grant Program	14.231		G80361	E-20-MW-40-0003	35,271	24,315
Total Emergency Solutions Grant Program					<u>408,690</u>	<u>397,734</u>
Direct Programs						
HOME Investment Partnerships Program	14.239		G80213	M-15-MC-40-0203	10,843	-
HOME Investment Partnerships Program	14.239		G80242	M-16-MC-40-0203	412,139	-
HOME Investment Partnerships Program	14.239		G80289	M-17-MC-40-0203	764,365	-
HOME Investment Partnerships Program	14.239		G80315	M-18-MC-40-0203	935,373	-
HOME Investment Partnerships Program	14.239		G80336	M-19-MC-40-0203	61,735	-
Total HOME Investment Partnerships Program					<u>2,184,455</u>	<u>-</u>
Direct Programs						
Housing Opportunities for Persons with AIDS	14.241		G80291	OK-H-17-F001	243	-
Housing Opportunities for Persons with AIDS	14.241		G80317	OK-H-18-F001	618,921	571,296
Housing Opportunities for Persons with AIDS	14.241		G80338	OK-H-19-F001	422,062	420,074
Housing Opportunities for Persons with AIDS	14.241		G80362	OK-H20-FHW001	1,116	-
Total Housing Opportunities for Persons with AIDS					<u>1,042,342</u>	<u>991,370</u>
Direct Programs						
Community Development Block Grants Section 108 Loan Guarantees	14.248				<u>8,852,000</u>	<u>-</u>
Direct Program						
Continuum of Care Program	14.267		G80294	OK0019L6I021708	165,722	151,733
Continuum of Care Program	14.267		G80295	OK0061L6I021708	1,813	1,813
Continuum of Care Program	14.267		G80296	OK0087L6I021704	6,866	6,866
Continuum of Care Program	14.267		G80297	OK0068L6I021706	27,360	27,360
Continuum of Care Program	14.267		G80299	OK0104L6I021703	42,683	42,124
Continuum of Care Program	14.267		G80301	OK0020L6I021708	28,627	28,627
Continuum of Care Program	14.267		G80302	OK0053L6I021707	107,825	100,030
Continuum of Care Program	14.267		G80303	OK0054L6I021704	27,996	25,198
Continuum of Care Program	14.267		G80306	OK0026L6I021709	32,318	28,318
Continuum of Care Program	14.267		G80307	OK0120L6I021701	174,967	159,194
Continuum of Care Program	14.267		G80308	OK0127L6I021701	54,624	53,357
Continuum of Care Program	14.267		G80318	OK0044L6I021809	204,465	195,081
Continuum of Care Program	14.267		G80319	OK0052L6I021806	330,418	322,238
Continuum of Care Program	14.267		G80320	OK0045L6I021810	51,331	49,119
Continuum of Care Program	14.267		G80321	OK0024L6I021811	285,189	275,689
Continuum of Care Program	14.267		G80322	OK0046L6I021810	144,633	140,630
Continuum of Care Program	14.267		G80323	OK0128L6I021802	319,855	309,855
Continuum of Care Program	14.267		G80324	OK0062L6I021809	204,787	198,595
Continuum of Care Program	14.267		G80325	OK0061L6I021809	91,861	89,650
Continuum of Care Program	14.267		G80326	OK0087L6I021805	14,534	13,732
Continuum of Care Program	14.267		G80327	OK0068L6I021807	50,070	47,824
Continuum of Care Program	14.267		G80328	OK0020L6I021809	102,767	97,698
Continuum of Care Program	14.267		G80329	OK0019L6I021809	324,235	307,567
Continuum of Care Program	14.267		G80330	OK0026L6I021810	55,635	55,635
Continuum of Care Program	14.267		G80331	OK0053L6I021808	192,722	192,722
Continuum of Care Program	14.267		G80332	OK0104L6I021804	39,749	39,749
Continuum of Care Program	14.267		G80333	OK0127L6I021802	57,592	57,592
Continuum of Care Program	14.267		G80334	OK0126L6I021802	126,693	126,693
Continuum of Care Program	14.267		G80345	OK0044L6I021910	104,468	104,468
Continuum of Care Program	14.267		G80348	OK0024L6I021912	57,683	57,683
Continuum of Care Program	14.267		G80351	OK0052L6I021907	104,298	104,298
Continuum of Care Program	14.267		G80352	OK0045L6I021911	24,415	24,415
Total Continuum of Care Program					<u>3,557,301</u>	<u>3,435,533</u>
Pass-Through Oklahoma Department of Commerce						
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269	2	G80211	16224 CDBGDR 13	500	-
Total U.S. Department of Housing and Urban Development					20,888,166	6,313,907
U.S. Department of Interior						
Direct Program						
Historic Preservation Fund Grants-In-Aid	15.904		G92019	CLG 18-607	2,996	-
Historic Preservation Fund Grants-In-Aid	15.904		G92020	CLG 19-607	15,124	-
Total Historic Preservation Fund Grants-In-Aid					<u>18,120</u>	<u>-</u>
Total U.S. Department of Interior					18,120	-
U.S. Department of Justice						
Direct Program						
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034		G93136	2020-VD-BX-1777	647,631	-
Pass-Through District Attorneys Council						
Crime Victim Assistance	16.575		G93706	18-VOCA Oklahoma City PD-068	40,325	-
Crime Victim Assistance	16.575		G93707	19-VOCA Oklahoma City PD-074	96,014	-
Total Crime Victim Assistance					<u>136,339</u>	<u>-</u>

The accompanying notes are an integral part of this schedule

THE CITY OF OKLAHOMA CITY, OKLAHOMA

Schedule of Expenditures of Federal and State Awards

Year Ended June 30, 2020

Federal Grantor/Pass-Through Entity/Program Title	Federal CFDA Number	Cluster	Project Identification	Grant Number or Pass-Through Entity Identifying Number	Expenditures	Subrecipient Amounts
Direct Programs						
Edward Byrne Memorial Justice Assistance Grant Program	16.738		G93131	2016-DJ-BX-0928	\$ 34,420	\$ -
Edward Byrne Memorial Justice Assistance Grant Program	16.738		G93133	2017-DJ-BX-0842	170,846	170,846
Edward Byrne Memorial Justice Assistance Grant Program	16.738		G93134	2018-DJ-BX-0836	66,439	8,942
Edward Byrne Memorial Justice Assistance Grant Program	16.738		G93135	2019-DJ-BX-0574	10,447	8,885
Total JAG Program					<u>282,152</u>	<u>188,673</u>
Direct Programs						
DNA Backlog Reduction Program	16.741		G93604	2017-DN-BX-0051 (CEBR)	14,886	-
DNA Backlog Reduction Program	16.741		G93605	2018-DN-BX-0069	136,961	-
DNA Backlog Reduction Program	16.741		G93606	2019-DNA-BX-0098	22,107	-
Total DNA Backlog Rduction Program					<u>173,954</u>	<u>-</u>
Direct Programs						
Equitable Sharing Program	16.922				<u>269,263</u>	<u>-</u>
Total U.S. Department of Justice					<u>1,509,339</u>	<u>188,673</u>
U.S. Department of Transportation						
Direct Programs						
Airport Improvement Program	20.106			AIP3-40-0071-013-2019	20,115	-
Airport Improvement Program	20.106			AIP3-40-0072-073-2018	306,778	-
Airport Improvement Program	20.106			AIP3-40-0072-074-2018	521,254	-
Airport Improvement Program	20.106			AIP3-40-0072-076-2019	2,378,813	-
Airport Improvement Program	20.106			AIP3-40-0072-077-2019	458,956	-
Airport Improvement Program	20.106			AIP3-40-0072-078-2019	1,651,440	-
Airport Improvement Program	20.106			AIP3-40-0072-079-2019	196,696	-
Airport Improvement Program	20.106			AIP3-40-0073-024-2017	66,332	-
Airport Improvement Program	20.106			AIP3-40-0073-025-2018	174,719	-
Airport Improvement Program	20.106			AIP3-40-0073-026-2019	216,516	-
Total Airport Improvement Program					<u>5,991,619</u>	<u>-</u>
Direct Programs						
Highway Planning and Construction	20.205	3		TOK70X005	7,807	-
Highway Planning and Construction	20.205	3		TOK70X006	46,234	-
Total Direct Program					<u>54,041</u>	<u>-</u>
Pass-Through Association of Central Oklahoma Governments						
Highway Planning and Construction	20.205	3	G94119	CMAQ2019-01	36,263	-
Highway Planning and Construction	20.205	3	G94120	CMAQ2020-01	21,813	-
Highway Planning and Construction	20.205	3	G96015	CMAQ2020-02	8,578	-
Total Pass-Through					<u>66,654</u>	<u>-</u>
Total Highway Planning and Construction					<u>120,695</u>	<u>-</u>
Direct Programs						
Federal Transit Formula Grants	20.507	4		TOK90X121	1,081	-
Federal Transit Formula Grants	20.507	4		TOK90X126	354,242	-
Federal Transit Formula Grants	20.507	4		TOK90X132	12,353	-
Federal Transit Formula Grants	20.507	4		TOK90X137	2,115,711	-
Federal Transit Formula Grants	20.507	4		TOK90X142	1,305,427	72,073
Federal Transit Formula Grants	20.507	4		TOK90X143	534,434	-
Federal Transit Formula Grants	20.507	4		TOK95X009	845	-
Federal Transit Formula Grants	20.507	4		TOK95X011	69,734	-
Federal Transit Formula Grants	20.507	4		TOK95X012	502,729	-
Federal Transit Formula Grants	20.507	4		TOK90X146	6,430,187	284,847
COVID19 - Federal Transit Formula Grants	20.507	4		TOK90X148	3,358,201	481,482
Total Federal Transit Formula Grants					<u>14,684,944</u>	<u>838,402</u>
Direct Programs						
State of Good Repair	20.525	4		TOK540001	9,531	-
State of Good Repair	20.525	4		TOK540002	619,045	-
Total State of Good Repari					<u>628,576</u>	<u>-</u>
Direct Programs						
Bus and Bus Facilities Formula Program	20.526	4		TOK34X001	237,466	189,021
Pass-Through Oklahoma Highway Safety Office						
State and Community Highway Safety	20.600	5	G94316	OHSO-FFY19-OKCPD-00017	52,306	-
State and Community Highway Safety	20.600	5	G94317	AL-19-02-01-15	46,281	-
State and Community Highway Safety	20.600	5	G94318	AL-20-03-06-16	142,464	-
State and Community Highway Safety	20.600	5	G94319	AL-20-02-01-16	83,342	-
Total State and Community Highway Safety					<u>324,393</u>	<u>-</u>
Direct Programs						
National Infrastructure Investments	20.933		G98900	FR-TII-0025-14-01-00	667,321	-
Total U.S. Department of Transportation					<u>22,655,014</u>	<u>1,027,423</u>
U.S. Department of Treasury						
Direct Programs						
Equitable Sharing Program	21.016				43,692	-
Direct Programs						
COVID-19 - Coronavirus Relief Fund (CARES Act)	21.019		GCOVID19	Coronavirus Relief Fund	5,824,869	-
Total U.S. Department of Treasury					<u>5,868,361</u>	<u>-</u>
Environmental Protection Agency						
Pass-Through Oklahoma Water Resources Board						
Capitalization Grants for Drinking Water State Revolving Funds	66.468	6	WT-0159, WC-0870, WC-0851, WC-0855, WC-0861, WC-0862, WC-0834, WC-0835	ORF-18-0005-DW	1,795,802	-

The accompanying notes are an integral part of this schedule

THE CITY OF OKLAHOMA CITY, OKLAHOMA

Schedule of Expenditures of Federal and State Awards

Year Ended June 30, 2020

Federal Grantor/Pass-Through Entity/Program Title	Federal CFDA Number	Cluster	Project Identification	Grant Number or Pass-Through Entity Identifying Number	Expenditures	Subrecipient Amounts
Direct Programs						
Brownsfield Assessment and Cleanup Cooperative Agreements	66.818		G95020	BF-01F09901-0	\$ 11,875	\$ -
Brownsfield Assessment and Cleanup Cooperative Agreements	66.818		G95023	BF-01F653-01-0	194,908	-
Brownsfield Assessment and Cleanup Cooperative Agreements Loans	66.818				<u>3,100,000</u>	-
Total Brownsfield Assessment and Cleanup Cooperative Agreements					<u>3,306,783</u>	-
Total Environmental Protection Agency					<u>5,102,585</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 Centers	93.044	7		34-0801-40	238,382	-
Total U.S. Department of Health and Human Services					<u>238,382</u>	-
U.S. Department of Homeland Security						
Pass-Through Oklahoma Department of Emergency Management Emergency Management Performance Grants	97.042		G97101	2019-EMPG	28,645	-
Emergency Management Performance Grants	97.042		G97102	2020-EMPG	29,362	-
Total Emergency Management Performance Grants					<u>58,007</u>	-
Pass-Through Oklahoma Department of Emergency Management Fire Management Assistance Grant	97.046		GFMA5122	Fire Management Assistance Grants 5122	719	-
Fire Management Assistance Grant	97.046		GFMA5168	Fire Management Assistance Grants 5168	8,039	-
Total Fire Management Assistance Grant					<u>8,758</u>	-
Pass-Through Oklahoma Department of Homeland Security Homeland Security Grant Program	97.067		G97531	920.016	9,145	-
Homeland Security Grant Program	97.067		G97532	960.066	2,100	-
Total State Homeland Security Program					<u>11,245</u>	-
Direct Programs Staffing for Adequate Fire and Emergency Response (SAFER)	97.083		G97072	EMW-2016-FH-00577	1,198,770	-
Direct Programs Law Enforcement Officer Reimbursement Agreement Program	97.090			HST0208HSLR333	263,520	-
Total U.S. Department of Homeland Security					<u>1,540,300</u>	-
Total Federal Assistance					<u>57,958,585</u>	<u>\$ 7,530,003</u>
State Assistance						
Oklahoma Office of Attorney General						
Direct Programs 18 Safe Oklahoma			G99606	18 Safe Oklahoma -Yr 6	219,900	
19 Safe Oklahoma			G99607	19 Safe Oklahoma - Yr 7	374,795	
Total Oklahoma Office of Juvenile Affairs					<u>594,695</u>	
Oklahoma Aeronautics Commission						
Direct Programs Airfield Improvements Ph IV Seq I				PWA-19-FS	9,707	
Airfield Improvements Ph IV Seq II				PWA-20-FS	26,597	
Total Oklahoma Aeronautics Commission					<u>36,304</u>	
Total State Assistance					<u>630,999</u>	
Total Federal and State Assistance					<u>\$ 58,589,584</u>	
Clusters:						
1 - CDBG - Entitlement Grants Cluster	\$ 4,842,878					
2 - CDBG - Disaster Recovery Grants Cluster	500					
3 - Highway Planning and Construction Cluster	120,695					
4 - Federal Transit Cluster	15,550,986					
5 - Highway Safety Cluster	324,393					
6 - Drinking Water State Revolving Fund Cluster	1,795,802					
7 - Aging Cluster	238,382					

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, 2020

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, 2020. 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, 2020, 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.

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, 2020

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	\$ 8,852,000	\$ --	\$ 629,000	\$ 8,223,000

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	\$ --	\$ 157,705	\$ 1,142,295
First National Building	1,620,000	180,000	--	1,800,000
Total	\$ 2,920,000	\$ 180,000	\$ 157,705	\$ 2,942,295