

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

SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2021

WITH

INDEPENDENT AUDITOR'S REPORT



THE CITY OF OKLAHOMA CITY, OKLAHOMA  
SINGLE AUDIT REPORT  
YEAR ENDED JUNE 30, 2021  
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**THE CITY OF OKLAHOMA CITY, OKLAHOMA**

**SINGLE AUDIT REPORT**

Year Ended June 30, 2021

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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*

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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, 2021, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 23, 2021. 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) and the Operations of the Downtown Convention Center (Center), as described in our report on the City's financial statements. The financial statements of the Center were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with the Center or that are reported on separately by those auditors who audited the financial statements of OCRA and OCICF. The financial statements of the Combined Operations of the Prairie Surf Studios and the Paycom Center (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 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. 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 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*.

## **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 23, 2021  
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, 2021. 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.

The City's basic financial statements include the operations of the Oklahoma City Industrial and Cultural Facilities Trust (OCICF) and the Oklahoma City Redevelopment Authority (OCRA), discretely presented component units, whose federal awards are not included in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2021. Our audit, described below, did not include the operations of the OCICF and OCRA, which engaged other auditors to perform an audit in accordance with the Uniform Guidance.

***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, 2021.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as items 2021-001, 2021-002, 2021-003 and 2021-004. Our opinion on each major federal program is not modified with respect to these matters.

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

### **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 and therefore, material weaknesses 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 certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2021-001, 2021-002, 2021-003 and 2021-004, that we consider to be significant deficiencies.

The City's response to the internal control over compliance findings 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, 2021, and the related notes to financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated November 23, 2021, which contained unmodified opinions on those financial statements.

We have not performed any procedures with respect to the audited financial statements subsequent to November 23, 2021. We did not audit the financial statements of The Operations of the Downtown Convention Center (Center), which is presented within the Oklahoma City Public Property Authority (OCPPA) General Purpose Fund. The financial statements of the Center comprise 9.65% and 0.07% of total assets and deferred outflows of resources, 10.17% and 0.07% of fund balance and net position and 2.64% and 0.06% of revenues of the OCPPA General Purpose Fund and governmental activities, respectively. Those statements were audited by other auditors, whose report has been furnished to us and our opinion, insofar as it relates to the amounts included for the Center which are reported within the OCPPA General Purpose Fund and governmental activities financial statements, is based solely on the report of the other auditors. In addition, we did not audit the financial statements of the Oklahoma City Industrial and Cultural Facilities Trust (OCICF) and the Oklahoma City Redevelopment Authority (OCRA), which are discretely presented component units comprising 0.19% and 1.11% of total assets and deferred outflows of resources, 0.11% and 1.86% of net position and 0.36% and 0.79% of revenues of the City's aggregate discretely presented component units, respectively. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included in OCICF and OCRA, are based on the report of the other auditors.

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

April 27, 2022  
Wichita, KS



**THE CITY OF OKLAHOMA CITY, OKLAHOMA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year Ended June 30, 2021

**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?        Yes   X   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?   X   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)?   X   Yes        No

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

FEDERAL ASSISTANCE LISTING NUMBER	NAME OF FEDERAL PROGRAM	OPINION
14.218	Community Development Block Grant/Entitlement Grants	Unmodified
20.106	Airport Improvement Program and COVID-19 Airports Programs	Unmodified
20.507, 20.525, 20.526	Federal Transit Cluster	Unmodified
21.019	COVID-19 Coronavirus Relief Fund (CARES Act)	Unmodified
21.023	COVID-19 Emergency Rental Assistance Program	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$ 5,678,413

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, 2021

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

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No matters were reported.

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(CONTINUED)

Year Ended June 30, 2021

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SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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**Finding 2021-001 (Significant Deficiency)**

**AL# 14.218: CDBG - Entitlement Grants Cluster, U.S. Department of Housing and Urban Development, all open grants and years**

**Condition:** There was one instance of an employee time allocation not being correct for the reporting period, which caused the City to overcharge the grants.

**Criteria:** 2 CFR 200.430(i)(1)(viii) states that where budget estimates or other distribution percentages are determined before services are performed, the government should have a system of internal controls that includes processes to review after-the-fact interim charges made to the federal awards based on budget estimates. All necessary adjustments must be made such that the final amount charged to the federal award is accurate, allowable and properly allocated.

**Questioned Costs:** There were known questioned costs of \$59,598 in a population of \$1,370,565 (4.35% of the sample contained questioned costs). The total expenditures in the population were \$8,879,302.

**Context:** Out of the sixty transactions tested (fifty-one non-payroll and nine payroll related), two payroll transactions had employees time allocation incorrect. AGH did subsample the nine payroll transactions by selecting fourteen different employees and one employee's allocation rate was incorrect. After further review, it was noted that this employee time split for the full reporting period didn't agree to their budgeted or actual time allocation. The employee in question, should have had an allocation rate of 5% for the audit period, but the actual allocation ranged from 5% to 100% for the reporting period. The actual amount charged to the grants was \$63,219.

The sample size was determined based upon the guidelines provided by the AICPA which is not a statistically valid sample.

**Cause:** Payroll certification reports were not being compared to budgeted and actual time allocations.

**Effect:** Not properly reviewing employees' time allocation to budgeted and actuals may cause the grants to be overcharged.

**Recommendation:** We recommend that the City review and verify employees' time allocation for each pay period in the payroll system to the employees' budgeted and actual time allocation on a regular basis.

**Views of Responsible Officials (Unaudited):** Management agrees with the finding and recommendation. The current process involves multiple departments and includes both manual and automated steps that can conflict or impede accuracy. To address the underlying issues, the City is implementing the following verification steps at key intervals throughout the allocation process:

- The City has implemented a new process when the Budget Department (Budget) enters a new Personnel Action Form (PAF) into their database, a report is generated and reviewed by the Planning Department (Planning) to verify that the data was entered correctly.

**THE CITY OF OKLAHOMA CITY, OKLAHOMA**

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

Year Ended June 30, 2021

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**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

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**Finding 2021-001 (Significant Deficiency) (Continued)**

- Budget will create a report to distribute to Planning to verify the percentages for each employee that are currently being charged to a grant.
- Budget will work with the Planning Department and the Accounting Services Division (ASD) to create a report to be run each pay period to compare what is entered on the PAF and into the Budget database to the distribution in Peoplesoft to assist with identifying inaccuracies or timing differences.
- At each fiscal year-end, a report will be generated by Budget for Planning to confirm the distributions that are entered into the new fiscal year database.
- IT is looking into whether the new HCM Cloud software can eliminate any timing differences between when payroll data is pulled for processing and the effective date of the PAF when entered by Budget.
- ASD, Budget, IT and departments with grants will continue to discuss and consider solutions to address areas where there are risks for errors.

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(CONTINUED)

Year Ended June 30, 2021

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

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**Finding 2021-002 (Significant Deficiency)**

**AL# 14.218: CDBG - Entitlement Grants Cluster, U.S. Department of Housing and Urban Development, all open grants and years**

**Condition:** There were four instances of the PR-29 quarterly report not agreeing to the underlying accounting records.

**Criteria:** 2 CFR 200.303(a) states that the City is required to 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:** None noted.

**Context:** Out of four reports tested, all four reports were submitted to HUD with amounts that did not agree with the underlying accounting records. This was a systemic problem for the reporting period. Subsequently, all four reports have been corrected and resubmitted to HUD with accurate information.

The sample size was determined based upon the guidelines provided by the AICPA which is not a statistically valid sample.

**Cause:** Lack of staff training on new grant reporting requirements.

**Effect:** Not properly training staff may cause staff to submit reports to HUD that are not complete or have inaccurate data.

**Recommendation:** We recommend that the City makes sure that staff are properly trained on federal grant reporting requirements and to contract HUD if they are not understanding certain reporting requirements.

**Views of Responsible Officials (Unaudited):** Management agrees with the recommendation. The PR-29 report replaced the HUD SF-425 Cash-On-Hand report in January 2020. Since then, staff had been following HUD-provided written instructions, but these were unclear and resulted in the reports not balancing with the City's accounts. About two years ago, staff contacted HUD for guidance on the instructions and to resolve the accounting discrepancies, however, the guidance provided did not resolve the problem. At that time, staff did not seek alternative assistance.

As a result of the most recent Single Audit inquiry and finding, both staff and the external auditor reached out to HUD and received new guidance sufficient to revise the reports and balance with the City's accounts.

Key staff responsible for completing and submitting the PR-29 have been trained on the new guidance. The division supervisor will ensure each quarter that the reports are properly completed and balanced with the City's accounts.

**THE CITY OF OKLAHOMA CITY, OKLAHOMA**

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

Year Ended June 30, 2021

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

**Finding 2021-003 (Significant Deficiency)**

**AL# 14.218: CDBG - Entitlement Grants Cluster, U.S. Department of Housing and Urban Development, all open grants and years**

**Condition:** There were five instances where Federal Funding Accountability and Transparency Act (FFATA) reporting was not completed timely.

**Criteria:** 2 CFR Appendix A to Part 170 a.2.ii. states that subaward information is to be reported no later than the end of the month following the month in which the obligation was made.

**Questioned Costs:** None noted.

**Context:** Out of six subaward/contracts tested, five were not submitted timely to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). See table below:

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
6	-	5	-	-
Dollar Amount of Tested Transaction	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$ 777,835	\$ -	\$ 727,635	\$ -	\$ -

The sample size was determined based upon the guidelines provided by the AICPA which is not a statistically valid sample.

**Cause:** New subaward/contracts were not being tracked for FFATA reporting.

**Effect:** Not tracking new subaward/contracts may cause untimely filling to the FSRS or missing subaward/contracts not being reported at all.

**Recommendation:** We recommend that the City put in a process to track new subaward/contracts that would be required be reported and submit these to the FSRS on a monthly basis.

**Views of Responsible Officials (Unaudited):** Management agrees that the FFATA reports were not submitted timely and the tracking process on submittals was inadequate.

A new process has been implemented to ensure future reports are submitted timely. Prior to any contract or award being set up in the City's financial system, a federal award set-up form will be required to be completed by the project/contract manager. This form includes information about the award to better track compliance requirements including FFATA reporting. The form will be submitted as part of the Planning Department's established request for purchases (RFP) approval system.

**THE CITY OF OKLAHOMA CITY, OKLAHOMA**

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

Year Ended June 30, 2021

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**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)**

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**Finding 2021-003 (Significant Deficiency) (Continued)**

In addition, a layer of staff review has been added to better track federally funded awards and their compliance requirements. A new Federal Planning Specialist (FPS) position has been assigned responsibility to review and approve awards prior to set-up. The review includes logging each award, its effective dates, and the amount of the award. The FPS will document which awards are subject to FFATA reporting and the reporting deadlines. The FPS will coordinate monthly with the Municipal Accounting staff, receive confirmation that the FFATA reports have been submitted, and update the log on at least a monthly basis. The FPS will provide supervisors with access to the log for a periodic review. Verification of submitted reports will continue to be kept on file.

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(CONTINUED)

Year Ended June 30, 2021

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

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**Finding 2021-004 (Significant Deficiency)**

**AL# 20.507, 20.525 & 20.526: Federal Transit Cluster, U.S. Department of Transportation, all open grants and years**

**Condition:** The Central Oklahoma Transportation & Parking Authority (COTPA) had six instances where Suspension and Debarment verification checks were not being completed.

**Criteria:** 2 CFR 180.300 states that when an entity enters into a covered transaction with another entity at the next lower tier, they must verify that the entity with whom they intend to do business is not excluded or disqualified. This can be done by:

- a) Checking SAM exclusions (sam.gov); or
- b) Collecting a certification from that entity; or
- c) Adding a clause or condition to the covered transaction with that entity.

**Questioned Costs:** None noted.

**Context:** Out of six vendors tested, all six did not have a verification completed before entering into a covered transaction that the vendors were not suspended or debarred.

The sample size was determined based upon the guidelines provided by the AICPA which is not a statistically valid sample.

**Cause:** No procedures were in place to check if vendors charged to federal grants were suspended or debarred.

**Effect:** COTPA could have covered transactions with vendors that may be suspended or debarred.

**Recommendation:** We recommend that COTPA implement a process to track vendors being charged to federal grants that are in covered transactions and complete a suspension and debarment verification at least once a year.

**Views of Responsible Officials (Unaudited):**

COTPA agrees with the cause statement that "No procedures were in place to check if vendors charged to federal grants were suspended or debarred". Turnover in the procurement division resulted in existing policies not being followed for COTPA contracts. In addition, COTPA agrees that the audit identified two types of purchases that existing procedures did not address.

1. Purchases utilizing existing city contracts - Purchases using City contracts were considered as having the project manager as the responsible party for the suspension and debarment verification checks. COTPA procurement will be added to the approval process for any requisition using federal funds, regardless of COTPA or City contract. Procurement will initial requisition acknowledging suspension and debarment verification has been checked and forward for final approval.



**THE CITY OF OKLAHOMA CITY, OKLAHOMA**

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

Year Ended June 30, 2021

**Finding 2021-004 (Significant Deficiency) (Continued)**

2. There are two grant funded items that are not specific projects but reimbursement for incurred fleet/facility maintenance (PM) and paratransit services (PT). The expenditure can be to numerous different suppliers in varying amounts. This is the one area where grant reimbursable items are allowed to be paid for by purchasing card and bypasses procurement. A year to date Purchasing card spend file will be created and anytime a supplier exceeds \$10,000 in spend year to date a suspension and debarment verification check will be completed.

**THE CITY OF OKLAHOMA CITY, OKLAHOMA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Year Ended June 30, 2021

**Finding #: 2020-001 Significant Deficiency Year-End Sales Tax Accrual**

**Condition:** 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:** Internal controls should be designed to provide adequate over the preparation of year-end accruals.

**Corrective Plan:** A step was added to the closing plan used for preparation of the year-end sales tax workpaper and noted on a separate tab of the workpaper to perform a final review for any variances back to the original supporting documentation received from the treasury audit of sales tax revenue. The City will continue to communicate during our training sessions with staff the importance of comparing amounts used in calculating year-end accruals back to the original supporting documentation received.

**Status:** Completed

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year Ended June 30, 2021

Federal Grantor/Pass-Through Entity/Program Title	Federal Assistance Listing Number	Cluster	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 Grants	14.218	1	G80212	B-15-MC-40-0003	\$ 4,485	\$ -
Community Development Block Grant/Entitlement Grants	14.218	1	G80288	B-17-MC-40-0003	112,003	51,057
Community Development Block Grant/Entitlement Grants	14.218	1	G80314	B-18-MC-40-0003	437,938	212,245
Community Development Block Grant/Entitlement Grants	14.218	1	G80335	B-19-MC-40-0003	1,929,732	1,186,916
Community Development Block Grant/Entitlement Grants	14.218	1	G80356	B-20-MC-40-0003	1,985,431	838,340
COVID-19 - Community Development Block Grant/Entitlement Grants	14.218	1	G80360	B-20-MW-40-0003	2,196,205	327,848
Total CDBG - Entitlement Grants					<u>6,665,794</u>	<u>2,616,406</u>
Direct Programs						
Emergency Solutions Grant Program	14.231		G80337	E-19-MC-40-0003	56,921	56,921
Emergency Solutions Grant Program	14.231		G80358	E-20-MC-40-0003	380,393	380,393
COVID-19 - Emergency Solutions Grant Program	14.231		G80361	E-20-MW-40-0003	1,583,524	1,532,903
Total Emergency Solutions Grant Program					<u>2,020,838</u>	<u>1,970,217</u>
Direct Programs						
Home Investment Partnerships Program	14.239		G80242	M-16-MC-40-0203	21,545	-
Home Investment Partnerships Program	14.239		G80289	M-17-MC-40-0203	291,996	-
Home Investment Partnerships Program	14.239		G80315	M-18-MC-40-0203	594,268	-
Home Investment Partnerships Program	14.239		G80336	M-19-MC-40-0203	597,984	-
Total Home Investment Partnerships Program					<u>1,505,793</u>	<u>-</u>
Direct Programs						
Housing Opportunities for Persons with AIDS	14.241		G80317	OK-H-18-F001	18,586	-
Housing Opportunities for Persons with AIDS	14.241		G80338	OK-H-19-F001	133,098	112,417
Housing Opportunities for Persons with AIDS	14.241		G80359	OK-H-20-F001	557,652	557,652
COVID-19 - Housing Opportunities for Persons with AIDS	14.241		G80362	OKH20FHW001	40,810	32,310
Total Housing Opportunities for Persons with AIDS					<u>750,146</u>	<u>702,379</u>
Direct Program						
Community Development Block Grants Section 108 Loan Guarantees	14.248		N/A	N/A	8,223,000	-
Direct Programs						
Continuum of Care Program	14.267		G80326	OK0087L6I021805	6,862	6,862
Continuum of Care Program	14.267		G80327	OK0068L6I021807	22,503	22,503
Continuum of Care Program	14.267		G80328	OK0020L6I021809	73,398	73,398
Continuum of Care Program	14.267		G80329	OK0019L6I021809	148,226	145,895
Continuum of Care Program	14.267		G80330	OK0026L6I021810	54,365	49,365
Continuum of Care Program	14.267		G80331	OK0053L6I021808	138,589	128,896
Continuum of Care Program	14.267		G80332	OK0104L6I021804	45,475	44,916
Continuum of Care Program	14.267		G80333	OK0127L6I021802	52,810	51,543
Continuum of Care Program	14.267		G80334	OK0128L6I021802	170,094	154,175
Continuum of Care Program	14.267		G80340	OK0019L6I021910	304,686	301,395
Continuum of Care Program	14.267		G80341	OK0061L6I021910	91,556	90,654
Continuum of Care Program	14.267		G80342	OK0087L6I021906	16,854	16,052
Continuum of Care Program	14.267		G80344	OK0026L6I021911	63,939	63,939
Continuum of Care Program	14.267		G80345	OK0044L6I021910	222,477	213,092
Continuum of Care Program	14.267		G80346	OK0020L6I021910	139,857	134,788
Continuum of Care Program	14.267		G80347	OK0053L6I021909	187,905	187,905
Continuum of Care Program	14.267		G80348	OK0024L6I021912	292,353	262,833
Continuum of Care Program	14.267		G80349	OK0126L6I021903	178,433	178,433
Continuum of Care Program	14.267		G80350	OK0127L6I021903	103,679	103,679
Continuum of Care Program	14.267		G80351	OK0052L6I021907	347,061	338,880
Continuum of Care Program	14.267		G80352	OK0045L6I021911	53,936	51,722
Continuum of Care Program	14.267		G80353	OK0046L6I021911	146,351	142,325
Continuum of Care Program	14.267		G80354	OK0128L6I021903	324,415	314,415
Continuum of Care Program	14.267		G80355	OK0062L6I021910	207,411	201,219
Continuum of Care Program	14.267		G80367	OK0044L6I022011	102,262	102,262
Continuum of Care Program	14.267		G80370	OK0024L6I022013	49,123	49,123
Continuum of Care Program	14.267		G80373	OK0052L6I022008	99,294	99,294
Continuum of Care Program	14.267		G80374	OK0045L6I022012	25,119	25,119
Total Continuum of Care Program					<u>3,669,033</u>	<u>3,574,682</u>
<b>Total U.S. Department of Housing and Urban Development</b>					<b>22,834,604</b>	<b>8,863,684</b>
<b>U.S. Department of Interior</b>						
Direct Programs						
Historic Preservation Fund Grants-In-Aid	15.904		G92020	CLG 19-607	1,643	-
Historic Preservation Fund Grants-In-Aid	15.904		G92021	CLG 20-607	43,484	-
Total Historic Preservation Fund Grants-In-Aid					<u>45,127</u>	<u>-</u>
<b>Total U.S. Department of Interior</b>					<b>45,127</b>	<b>-</b>
<b>U.S. Department of Justice</b>						
Direct Program						
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034		G93136	2020-VD-BX-1777	412,793	-
Direct Program						
Services for Trafficking Victims	16.320		G91004	2020-VT-BX-0040	7,553	7,553
Pass-Through District Attorneys Council						
Crime Victim Assistance	16.575		G93707	19-VOCA Oklahoma City PD-074	38,891	-
Crime Victim Assistance	16.575		G93708	2020-VOCA-Oklahoma City PD-147	110,584	-
Total Crime Victim Assistance					<u>149,475</u>	<u>-</u>
Direct Program						
Public Safety Partnership and Community Policing Grants	16.710		G93501	2020MHWXK014	10,461	-
Direct Programs						
Edward Byrne Memorial Justice Assistance Grant Program	16.738		G93133	2017-DJ-BX-0842	274,765	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738		G93134	2018-DJ-BX-0836	177,518	115,936
Edward Byrne Memorial Justice Assistance Grant Program	16.738		G93135	2019-DJ-BX-0574	147,466	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738		G93137	2020-DJ-BX-0906	41,490	-
Total JAG Program					<u>641,239</u>	<u>115,936</u>
Direct Programs						
DNA Backlog Reduction Program	16.741		G93606	2019-DNA-BX-0098	89,346	-
DNA Backlog Reduction Program	16.741		G93607	2020-DNA-BX-0102	107,084	-
Total DNA Backlog Reduction Program					<u>196,430</u>	<u>-</u>
Direct Program						
Equitable Sharing Program	16.922		N/A	N/A	234,194	-
<b>Total U.S. Department of Justice</b>					<b>1,652,145</b>	<b>123,489</b>

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, 2021

Federal Grantor/Pass-Through Entity/Program Title	Federal Assistance Listing Number	Cluster	Project Identification	Grant Number or Pass-Through Entity Identifying Number	Expenditures	Subrecipient Amounts
<b>U.S. Department of Transportation</b>						
Direct Programs						
Airport Improvement Program and COVID-19 Airports Programs	20.106		N/A	AIP3-40-0071-013-2019	14,713	-
COVID-19 - Airport Improvement Program and COVID-19 Airports Programs	20.106		N/A	AIP3-40-0071-014-2020	30,000	-
Airport Improvement Program and COVID-19 Airports Programs	20.106		N/A	AIP3-40-0071-015-2021	76,984	-
Airport Improvement Program and COVID-19 Airports Programs	20.106		N/A	AIP3-40-0072-071-2017	75,162	-
Airport Improvement Program and COVID-19 Airports Programs	20.106		N/A	AIP3-40-0072-073-2018	584,367	-
Airport Improvement Program and COVID-19 Airports Programs	20.106		N/A	AIP3-40-0072-074-2018	76	-
Airport Improvement Program and COVID-19 Airports Programs	20.106		N/A	AIP3-40-0072-075-2019	901,840	-
Airport Improvement Program and COVID-19 Airports Programs	20.106		N/A	AIP3-40-0072-076-2019	225,637	-
Airport Improvement Program and COVID-19 Airports Programs	20.106		N/A	AIP3-40-0072-077-2019	825,044	-
Airport Improvement Program and COVID-19 Airports Programs	20.106		N/A	AIP3-40-0072-078-2019	104,853	-
Airport Improvement Program and COVID-19 Airports Programs	20.106		N/A	AIP3-40-0072-079-2019	673,309	-
Airport Improvement Program and COVID-19 Airports Programs	20.106		N/A	AIP3-40-0072-080-2019	4,229,323	-
COVID-19 - Airport Improvement Program and COVID-19 Airports Programs	20.106		N/A	AIP3-40-0072-081-2020	21,757,913	-
Airport Improvement Program and COVID-19 Airports Programs	20.106		N/A	AIP3-40-0072-082-2021	1,601,401	-
Airport Improvement Program and COVID-19 Airports Programs	20.106		N/A	AIP3-40-0073-026-2019	263,529	-
COVID-19 - Airport Improvement Program and COVID-19 Airports Programs	20.106		N/A	AIP3-40-0073-027-2020	157,000	-
Airport Improvement Program and COVID-19 Airports Programs	20.106		N/A	AIP3-40-0073-028-2021	117,885	-
Total Airport improvement Program and COVID-19 Airports Programs					<u>31,637,036</u>	<u>-</u>
Direct Programs						
Highway Planning and Construction	20.205	2	N/A	OK-2018-020-01	485	-
Highway Planning and Construction	20.205	2	N/A	OK-2021-001-00	12,578	-
Highway Planning and Construction	20.205	2	N/A	OK-2019-016-00	(2,117)	-
Total Direct Program					<u>10,946</u>	<u>-</u>
Pass-Through Association of Central Oklahoma Governments						
Highway Planning and Construction	20.205	2	G94119	CMAQ2019-01	750	-
Highway Planning and Construction	20.205	2	G94120	CMAQ2020-01	6,179	-
Highway Planning and Construction	20.205	2	G94121	UPWP FY2021	31,866	-
Highway Planning and Construction	20.205	2	G96015	CMAQ2020-02	11,791	-
Total Pass-Through					<u>50,586</u>	<u>-</u>
Total Highway Planning and Construction					<u>61,532</u>	<u>-</u>
Direct Programs						
Federal Transit Formula Grants	20.507	3	N/A	OK-2020-023-01	6,573,120	145,654
Federal Transit Formula Grants	20.507	3	N/A	OK-90-X116-01	11,834	-
Federal Transit Formula Grants	20.507	3	N/A	OK-90-X121-01	81,796	-
Federal Transit Formula Grants	20.507	3	N/A	OK-2018-003-02	60,701	-
Federal Transit Formula Grants	20.507	3	N/A	OK-2019-008-00	374,957	-
Federal Transit Formula Grants	20.507	3	N/A	OK-2017-028-00	18,964	-
Federal Transit Formula Grants	20.507	3	N/A	OK-2019-002-00	316,131	-
Federal Transit Formula Grants	20.507	3	N/A	OK-2020-003-01	1,228,152	-
COVID-19 - Federal Transit Formula Grants	20.507	3	N/A	OK-2020-010-00	11,914,838	1,326,694
Total Federal Transit Formula Grants					<u>20,580,493</u>	<u>1,472,348</u>
Direct Programs						
State of Good Repair	20.525	3	N/A	OK-2019-022-00	292,413	-
State of Good Repair	20.525	3	N/A	OK-2020-006-01	214,636	-
State of Good Repair	20.525	3	N/A	OK-2020-007-00	14,400	-
Total State of Good Repair					<u>521,449</u>	<u>-</u>
Direct Programs						
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	3	N/A	OK-2020-020-00	1,830,377	-
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	3	N/A	OK-2019-023-00	745,496	-
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	3	N/A	OK-2019-005-00	182,096	-
Total Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs					<u>2,757,969</u>	<u>-</u>
Pass-Through Oklahoma Highway Safety Office						
State and Community Highway Safety	20.600	4	G94318	AL-20-03-06-16	95,160	-
State and Community Highway Safety	20.600	4	G94319	AL-20-02-01-16	35,008	-
State and Community Highway Safety	20.600	4	G94320	AL-21-03-03-17	58,615	-
State and Community Highway Safety	20.600	4	G94321	OP-21-03-02-17	105,528	-
State and Community Highway Safety	20.600	4	G94323	PS-21-02-03-01	10,632	-
Total State and Community Highway Safety					<u>304,943</u>	<u>-</u>
Pass-Through Oklahoma Highway Safety Office						
National Priority Safety Programs	20.616	4	G94322	M5BAC-21-002-01-17	76,555	-
<b>Total U.S. Department of Transportation</b>					<b><u>55,939,977</u></b>	<b><u>1,472,348</u></b>
<b>U.S. Department of Treasury</b>						
Direct Program						
Equitable Sharing	21.016		N/A	N/A	50,000	-
Direct Program						
COVID-19 - Coronavirus Relief Fund	21.019		GCOVID19	Coronavirus Relief Fund	98,440,104	16,041,634
Direct Program						
COVID-19 - Emergency Rental Assistance Program	21.023		GCOV19ERA	Emergency Rent Assistance COVID19	3,800,698	3,794,595
<b>Total U.S. Department of Treasury</b>					<b><u>102,290,802</u></b>	<b><u>19,836,229</u></b>
<b>Environmental Protection Agency</b>						
Direct Programs						
Capitalization Grants for Clean Water State Revolving Funds	66.458	5	WC-0864, ST-0137, ST-0146, SC-1009, SC-0923, SC-0899, SC-1017	ORF-17-0017-CW	321,682	-
Capitalization Grants for Clean Water State Revolving Funds	66.458	5	ST-0139, SC-1024, SC-1029, SC-1007, SC-1030	ORF-19-0016-CW	2,231,566	-
Total Capitalization Grants for Drinking Water State Revolving Funds					<u>2,553,248</u>	<u>-</u>
Direct Programs						
Brownsfield Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818		G95023	BF-01F653-01-0	105,092	-
Brownsfield Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818		N/A	N/A	2,942,295	-
Total Brownsfield Assessment and Cleanup Cooperative Agreements					<u>3,047,387</u>	<u>-</u>
<b>Total Environmental Protection Agency</b>					<b><u>5,600,635</u></b>	<b><u>-</u></b>

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, 2021

<b>Federal Grantor/Pass-Through Entity/Program Title</b>	<b>Federal Assistance Listing Number</b>	<b>Cluster</b>	<b>Project Identification</b>	<b>Grant Number or Pass-Through Entity Identifying Number</b>	<b>Expenditures</b>	<b>Subrecipient Amounts</b>
<b>U.S. Department of Health and Human Services</b>						
Pass-Through State of Oklahoma Area-wide Aging Agency Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	6	N/A	34-0801-40	273,821	-
<b>Total U.S. Department of Health and Human Services</b>					<b>273,821</b>	<b>-</b>
<b>U.S. Department of Homeland Security</b>						
Pass-Through Oklahoma Department of Homeland Security Flood Mitigation Assistance	97.029		N/A	EMT-2020-FM-E002	121,874	-
Direct Program Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		G4438C1037	PA-06-OK-4438-PW- 01037	114,727	-
Pass-Through Oklahoma Department of Emergency Management Emergency Management Performance Grants	97.042		G97103	EMPG 999	47,578	
Emergency Management Performance Grants	97.042		G97102	2020-EMPG	40,604	
<b>Total Emergency Management Performance Grants</b>					<b>88,182</b>	<b>-</b>
Pass-Through Oklahoma Department of Homeland Security Homeland Security Grant Program	97.073		G97533	1060.014	43,692	-
Direct Program Staffing for Adequate Fire and Emergency Response (SAFER)	97.083		G97072	EMW-2016-FH-00577	12,034	-
Direct Program Law Enforcement Officer Reimbursement Agreement Program	97.090		N/A	HST0208HSLR333	262,800	-
<b>Total U.S. Department of Homeland Security</b>					<b>643,309</b>	<b>-</b>
<b>Total Federal Assistance</b>					<b>189,280,420</b>	<b>\$ 30,295,750</b>
<b>State Assistance</b>						
Oklahoma Office of Attorney General Direct Programs 19 Safe Oklahoma	N/A		G99607	19 Safe Oklahoma - Yr 7	25,205	
21 Safe Oklahoma	N/A		G99608	2021 Safe Oklahoma Grant	188,498	
<b>Total Oklahoma Office of Juvenile Affairs</b>					<b>213,703</b>	
Oklahoma Aeronautics Commission Direct Programs Airfield Improvements Ph IV Seq II	N/A		N/A	PWA-20-FS	2,660	
<b>Total Oklahoma Aeronautics Commission</b>					<b>2,660</b>	
<b>Total State Assistance</b>					<b>216,363</b>	
<b>Total Federal and State Assistance</b>					<b>\$ 189,496,783</b>	
<b>Clusters:</b>						
1 - CDBG - Entitlement Grants Cluster					\$ 6,665,794	
2 - Highway Planning and Construction Cluster					61,532	
3 - Federal Transit Cluster					23,859,911	
4 - Highway Safety Cluster					381,498	
5 - Clean Water State Revolving Fund Cluster					2,553,248	
6 - Aging Cluster					273,821	

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, 2021

### **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, 2021. 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, 2021, 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 Assistance Listing Numbers**

Federal assistance listing 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, 2021

**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	\$ 8,223,000	\$ --	\$ 636,000	\$ 7,587,000

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	\$ 1,142,295	\$ --	\$ 321,719	\$ 820,576
First National Building	1,800,000	--	--	1,800,000
Total	\$ 2,942,295	\$ --	\$ 321,719	\$ 2,620,576