

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

SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2023

WITH

INDEPENDENT AUDITOR'S REPORT

THE CITY OF OKLAHOMA CITY, OKLAHOMA  
SINGLE AUDIT REPORT  
YEAR ENDED JUNE 30, 2023  
WITH  
INDEPENDENT AUDITOR'S REPORT

**THE CITY OF OKLAHOMA CITY, OKLAHOMA**

**SINGLE AUDIT REPORT**

Year Ended June 30, 2023

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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

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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, 2023, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 5, 2023. Our report includes a reference to other auditors who audited the financial statements of the Oklahoma City Industrial and Cultural Facilities Trusts (OCICF), 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 for The Operations of the Downtown Convention Center (Center) and Combined Operations of the Prairie Surf Studios and the Paycom Center (Arena), which are reported within the governmental activities and the Oklahoma City Public 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 Center and Arena.

### **Report on 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 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 or significant deficiencies may exist that were not identified.

**Report on 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 City’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

Wichita, KS  
December 5, 2023

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**

#### ***Opinion on 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, 2023. 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.

In our opinion, the City complied, in all material respects, with the 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, 2023.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

#### ***Other Matter – Federal Expenditures Not Included in the Compliance Audit***

The City's basic financial statements include the operations of the Oklahoma City Industrial and Cultural Facilities Trust (OCICF) a discretely presented component unit, whose federal awards are not included in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2023. Our audit, described below, did not include the operations of the OCICF which engaged other auditors to perform an audit in accordance with the Uniform Guidance.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not

identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, 2023, and the related notes to financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 5, 2023, which contained unmodified opinions on those financial statements.

We have not performed any procedures with respect to the audited financial statements subsequent to December 5, 2023. We did not audit the financial statements of the Oklahoma City Industrial and Cultural Facilities Trust (OCICF), which is a discretely presented component unit. The financial statements of OCICF represent 0.10%, 0.11% and 0.06% of the assets, net position and revenues of the City's aggregate discretely presented component units, respectively as of June 30, 2023, and the respective changes in financial position for the year then ended. Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as it relates to the amounts included in OCICF, are based solely 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 GAAS. 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

Wichita, KS  
March 20, 2024



**THE CITY OF OKLAHOMA CITY, OKLAHOMA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year Ended June 30, 2023

**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?        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:

| FEDERAL ASSISTANCE LISTING NUMBER | NAME OF FEDERAL PROGRAM  | OPINION    |
|-----------------------------------|--|------------|
| 14.241                            | Housing Opportunities for Persons with AIDS                    | Unmodified |
| 14.248                            | Community Development Block Grants Section 108 Loan Guarantees | Unmodified |
| 14.267                            | Continuum of Care Program                                      | Unmodified |
| 20.933                            | National Infrastructure Investments                            | Unmodified |
| 21.023                            | COVID-19 Emergency Rental Assistance Program                   | Unmodified |
| 21.027                            | COVID-19 Coronavirus State and Local Fiscal Recovery Funds     | Unmodified |

**THE CITY OF OKLAHOMA CITY, OKLAHOMA**

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

Year Ended June 30, 2023

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**SECTION I - SUMMARY OF AUDITOR'S RESULTS (CONTINUED)**

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

\$ 3,448,895

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, 2023

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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, 2023

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

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No matters were reported.

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2023

**Finding #: 2022-001 Retainage Year-End Accrual (Significant Deficiency)**

**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 2022 audit of the financial statements to decrease the retainage year-end accrual and related expense in the amount of \$2,206,379.

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

**Cause:** This adjustment resulted from a reporting error in a system generated report that was used to calculate the year-end accrual. There are procedures noted to check that system reports are generating correctly; however, those procedures were not fully performed in the current year.

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

**Corrective Plan:** When the City prepares estimates it is critical to perform tests to ensure calculations are not duplicated for the same contract as a result of multiple projects. The City has highlighted these additional filtering procedures within its closing plan procedures and on the estimate tabs within the workpapers.

The current manual process may change going forward with the implementation from PeopleSoft to Oracle. We are continuing to discuss with the implementation consultants' new controls that can be established to ensure that each contract retainage estimate is accurate.

**Status:** Completed.

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)

Year Ended June 30, 2023

**Finding #: 2022-002: Investment Reporting (Significant Deficiency)**

**Condition:** The City's management system is responsible for the accuracy, completeness, and fairness of the data presented in the year-end financial statements, including all disclosures. One material audit adjustment was identified during the fiscal year 2022 audit of the financial statements to decrease investments and decrease unrealized gain/loss on investments in the amount of \$14,827,301.

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

**Cause:** This adjustment resulted from an investment being improperly recorded by the custodian and was not identified as an error prior to year-end reporting.

**Effect:** Lack of controls and procedures over year-end investment valuations could result in a significant misstatement to the financial statements.

**Corrective Plan:** The City implemented a quarterly review process of the custodian investment statements to our investment consultant quarterly reports for valuation reasonableness. The City contacted the custodian and they implemented a system update in the first quarter of 2023 to restrict analysts from putting through market values to certain assets. In addition, the custodian modified the positions, so each holding rolls up into a single line asset per series.

**Status:** Completed

**THE CITY OF OKLAHOMA CITY, OKLAHOMA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)**

Year Ended June 30, 2023

**Finding #: 2022-003 (Significant Deficiency)**

**AL# 97.036 Disaster Grants – Public Assistance (Presidentially Declared Disasters), Passed Through the Oklahoma Department of Emergency Management, U.S. Department of Homeland Security, Award # PA-06-OK-PW-00187, 2022**

**Condition:** There were three instances in which an employee's pay rate used in calculating payroll expenses was the current pay rate and not the pay rate in effect at the time the work was performed.

**Criteria or Specific Requirement:** 2 CFR 200.403(g) states that costs must be adequately documented.

**Questioned Costs:** Unknown

**Context:** The total amount of expenditures for this federal assistance listing number is \$19,546,051 which consists of seven different grants crossing over three different city departments. This error occurred in only one department and one grant which had payroll costs totaling \$677,863. A portion of these costs used updated pay rates, instead of pay rates active at the time of service which caused some individual pay dates to be overcharged to the grant.

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

**Cause:** Employees received pay increases between the time the service was performed and when costs were identified as being covered by the disaster grant. The pay rate used was the pay rate for those employees at the time the expenditures were identified.

**Effect:** Not properly identifying the appropriate pay rates used in determining payroll expenses may cause the federal program to be overcharged.

**Corrective Plan:** The Parks and Recreation Department has implemented a process where the Parks & Grounds Superintendent (or designee) reviews employee pay information that administrative staff prepares for entry into the federal grant website to ensure it is formatted and accurately reflects the pay at the time the work was performed. Also, a second review of pay rates used to determine payroll expenses was discussed with the program managers in the annual grant training held March 2023. A procedure was added to the FEMA section of the City's 2024 Grants Manual to include a second review to verify the pay rates being used to determine payroll expenses are the rates that were in effect at the time the services were provided.

**Status:** Completed

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year Ended June 30, 2023

| Federal Grantor/Pass-Through Entity/Program Title                   | Assistance Listing Number | Cluster | Project Identification | Grant Number or Pass-Through Entity Identifying Number | Expenditures      | Subrecipient Amounts |
|---|---------------------------|---------|------------------------|--|-------------------|----------------------|
| <b>U.S. Department of Commerce</b>                                  |                           |         |                        |  |                   |                      |
| Direct Programs   |                           |         |                        |  |                   |                      |
| Climate and Atmospheric Research                                    | 11.431                    |         | G96020                 | NOAA   | \$ 9,750          | \$ -                 |
| <b>Total U.S. Department of Commerce</b>                            |                           |         |                        |  | <b>9,750</b>      | <b>-</b>             |
| <b>U.S. Department of Housing and Urban Development</b>             |                           |         |                        |  |                   |                      |
| Direct Programs   |                           |         |                        |  |                   |                      |
| Community Development Block Grant/Entitlement Grants                | 14.218                    | 1       | G80241                 | B-16-MC-40-0003  | (63,427)          | -                    |
| Community Development Block Grant/Entitlement Grants                | 14.218                    | 1       | G80288                 | B-17-MC-40-0003  | 12,044            | -                    |
| Community Development Block Grant/Entitlement Grants                | 14.218                    | 1       | G80314                 | B-18-MC-40-0003  | 41,495            | 37,305               |
| Community Development Block Grant/Entitlement Grants                | 14.218                    | 1       | G80335                 | B-19-MC-40-0003  | 46,380            | 35,767               |
| Community Development Block Grant/Entitlement Grants                | 14.218                    | 1       | G80356                 | B-20-MC-40-0003  | 1,220,405         | 789,346              |
| COVID-19 - Community Development Block Grant/Entitlement Grants     | 14.218                    | 1       | G80360                 | B-20-MW-40-0003  | 2,146,660         | -                    |
| Community Development Block Grant/Entitlement Grants                | 14.218                    | 1       | G80378                 | B-21-MC-40-0003  | 1,131,486         | 634,288              |
| Community Development Block Grant/Entitlement Grants                | 14.218                    | 1       | G80384                 | B-22-MC-40-0003  | 2,058,570         | 534,898              |
| <b>Total Community Development Block Grant/Entitlement Grants</b>   |                           |         |                        |  | <b>6,593,613</b>  | <b>2,031,604</b>     |
| Direct Programs   |                           |         |                        |  |                   |                      |
| COVID-19 - Emergency Solutions Grant Program                        | 14.231                    |         | G80361                 | E-20-MW-40-0003  | 1,762,499         | 1,731,744            |
| Emergency Solutions Grant Program                                   | 14.231                    |         | G80380                 | E-21-MC-40-0003  | 75,314            | 74,445               |
| Emergency Solutions Grant Program                                   | 14.231                    |         | G80386                 | E-22-MC-40-0003  | 247,536           | 247,536              |
| <b>Total Emergency Solutions Grant Program</b>                      |                           |         |                        |  | <b>2,085,349</b>  | <b>2,053,725</b>     |
| Direct Programs   |                           |         |                        |  |                   |                      |
| Home Investment Partnerships Program                                | 14.239                    |         | G80242                 | M-16-MC-40-0203  | 272               | -                    |
| Home Investment Partnerships Program                                | 14.239                    |         | G80289                 | M-17-MC-40-0203  | 56,799            | -                    |
| Home Investment Partnerships Program                                | 14.239                    |         | G80315                 | M-18-MC-40-0203  | 175,327           | -                    |
| Home Investment Partnerships Program                                | 14.239                    |         | G80336                 | M-19-MC-40-0203  | 637,371           | -                    |
| Home Investment Partnerships Program                                | 14.239                    |         | G80357                 | M-20-MC-40-0203  | 153,229           | -                    |
| Home Investment Partnerships Program                                | 14.239                    |         | G80379                 | M-21-MC-40-0203  | 475,070           | -                    |
| Home Investment Partnerships Program                                | 14.239                    |         | G80383                 | M-21-MP-40-0203  | 5,634             | -                    |
| <b>Total Home Investment Partnerships Program</b>                   |                           |         |                        |  | <b>1,503,702</b>  | <b>-</b>             |
| Direct Programs   |                           |         |                        |  |                   |                      |
| Housing Opportunities for Persons with AIDS                         | 14.241                    |         | G80359                 | OK-H-20-F001   | 79,706            | 60,707               |
| COVID-19 - Housing Opportunities for Persons with AIDS              | 14.241                    |         | G80362                 | OKH20FH001   | 43,627            | 43,627               |
| Housing Opportunities for Persons with AIDS                         | 14.241                    |         | G80381                 | OKH21-F001   | 562,205           | 562,205              |
| Housing Opportunities for Persons with AIDS                         | 14.241                    |         | G80387                 | OKH22-F001   | 731,224           | 731,224              |
| <b>Total Housing Opportunities for Person with AIDS</b>             |                           |         |                        |  | <b>1,416,762</b>  | <b>1,397,763</b>     |
| Direct Programs   |                           |         |                        |  |                   |                      |
| Community Development Block Grants Section 108 Loan Guarantees      | 14.248                    |         | N/A                    | N/A  | 15,865,000        | -                    |
| Direct Program  |                           |         |                        |  |                   |                      |
| Continuum of Care Program   | 14.267                    |         | G80363                 | OK0019L6I022011  | 94,309            | 73,799               |
| Continuum of Care Program   | 14.267                    |         | G80365                 | OK0087L6I022007  | 6,339             | 5,537                |
| Continuum of Care Program   | 14.267                    |         | G80366                 | OK0026L6I022012  | 23,251            | 18,251               |
| Continuum of Care Program   | 14.267                    |         | G80368                 | OK0020L6I022011  | 59,662            | 59,662               |
| Continuum of Care Program   | 14.267                    |         | G80369                 | OK0053L6I022010  | 185,064           | 178,251              |
| Continuum of Care Program   | 14.267                    |         | G80371                 | OK0126L6I022004  | 159,346           | 151,508              |
| Continuum of Care Program   | 14.267                    |         | G80372                 | OK0127L6I022004  | 128,959           | 127,133              |
| Continuum of Care Program   | 14.267                    |         | G80375                 | OK0046L6I022012  | 2,360             | 2,360                |
| Continuum of Care Program   | 14.267                    |         | G80388                 | OK0019L6I022112  | 367,097           | 367,097              |
| Continuum of Care Program   | 14.267                    |         | G80390                 | OK0061L6I022112  | 85,876            | 83,665               |
| Continuum of Care Program   | 14.267                    |         | G80391                 | OK0087L6I022108  | 2,062             | 2,062                |
| Continuum of Care Program   | 14.267                    |         | G80392                 | OK0026L6I022113  | 101,207           | 101,207              |
| Continuum of Care Program   | 14.267                    |         | G80393                 | OK0176D6I022100  | 164,568           | 149,837              |
| Continuum of Care Program   | 14.267                    |         | G80394                 | OK0044L6I022112  | 348,833           | 339,448              |
| Continuum of Care Program   | 14.267                    |         | G80395                 | OK0020L6I022112  | 131,876           | 131,876              |
| Continuum of Care Program   | 14.267                    |         | G80396                 | OK0053L6I022111  | 223,094           | 223,094              |
| Continuum of Care Program   | 14.267                    |         | G80397                 | OK0024L6I022114  | 376,856           | 367,336              |
| Continuum of Care Program   | 14.267                    |         | G80398                 | OK0126L6I022105  | 243,029           | 243,029              |
| Continuum of Care Program   | 14.267                    |         | G80399                 | OK0127L6I022105  | 76,965            | 76,965               |
| Continuum of Care Program   | 14.267                    |         | G80400                 | OK0052L6I022109  | 472,628           | 464,448              |
| Continuum of Care Program   | 14.267                    |         | G80402                 | OK0045L6I022113  | 81,351            | 79,137               |
| Continuum of Care Program   | 14.267                    |         | G80403                 | OK0046L6I022113  | 134,561           | 130,534              |
| Continuum of Care Program   | 14.267                    |         | G80404                 | OK0128L6I022105  | 338,579           | 328,579              |
| Continuum of Care Program   | 14.267                    |         | G80405                 | OK0062L6I022112  | 215,561           | 209,370              |
| <b>Total Continuum of Care Program</b>                              |                           |         |                        |  | <b>4,023,433</b>  | <b>3,914,185</b>     |
| Direct Programs   |                           |         |                        |  |                   |                      |
| Youth Homelessness Demonstration Program                            | 14.276                    |         | G80382                 | OK0170Y6I021900  | 47,587            | 40,364               |
| Youth Homelessness Demonstration Program                            | 14.276                    |         | G80406                 | OK0185Y6I021900  | 76,931            | 63,692               |
| Youth Homelessness Demonstration Program                            | 14.276                    |         | G80407                 | OK0189Y6I021900  | 171,699           | 171,699              |
| Youth Homelessness Demonstration Program                            | 14.276                    |         | G80408                 | OK0188Y6I021900  | 21,109            | 21,109               |
| Youth Homelessness Demonstration Program                            | 14.276                    |         | G80409                 | OK0190Y6I021900  | 276,898           | 276,898              |
| Youth Homelessness Demonstration Program                            | 14.276                    |         | G80411                 | OK0187Y6I021900  | 8,936             | -                    |
| <b>Total Youth Homelessness Demonstration Program</b>               |                           |         |                        |  | <b>603,160</b>    | <b>573,762</b>       |
| <b>Total U.S. Department of Housing and Urban Development</b>       |                           |         |                        |  | <b>32,091,019</b> | <b>9,971,039</b>     |
| <b>U.S. Department of Interior</b>                                  |                           |         |                        |  |                   |                      |
| Direct Program  |                           |         |                        |  |                   |                      |
| Historic Preservation Fund Grants-In-Aid                            | 15.904                    |         | G92023                 | CLG 22-607   | 8,625             | -                    |
| <b>Total U.S. Department of Interior</b>                            |                           |         |                        |  | <b>8,625</b>      | <b>-</b>             |
| <b>U.S. Department of Justice</b>                                   |                           |         |                        |  |                   |                      |
| Direct Program  |                           |         |                        |  |                   |                      |
| Services for Trafficking Victims                                    | 16.320                    |         | G91004                 | 2020-VT-BX-0040  | 147,890           | 54,779               |
| Pass-Through District Attorneys Council                             |                           |         |                        |  |                   |                      |
| Crime Victim Assistance   | 16.575                    |         | G93710                 | 2021-VOCA-OKC PD-203                                   | 28,116            | -                    |
| Crime Victim Assistance   | 16.575                    |         | G93711                 | 2022-VOCA-Oklahoma City PD-139                         | 81,334            | -                    |
| <b>Total Crime Victim Assistance</b>                                |                           |         |                        |  | <b>109,450</b>    | <b>-</b>             |
| Direct Program  |                           |         |                        |  |                   |                      |
| Public Safety Partnership and Community Policing Grants             | 16.710                    |         | G93501                 | 2020MHWXK014   | 36,086            | -                    |
| Direct Programs   |                           |         |                        |  |                   |                      |
| Edward Byrne Memorial Justice Assistance Grant Program              | 16.738                    |         | G93135                 | 2019-DJ-BX-0574  | 96,276            | 86,666               |
| Edward Byrne Memorial Justice Assistance Grant Program              | 16.738                    |         | G93137                 | 2020-DJ-BX-0906  | 68,060            | 40,536               |
| Edward Byrne Memorial Justice Assistance Grant Program              | 16.738                    |         | G93138                 | 15PBJA-21-GG-01750-JAGX                                | 217,434           | 28,117               |
| Edward Byrne Memorial Justice Assistance Grant Program              | 16.738                    |         | G93139                 | 15PBJA-22-GG-02080-JAGX                                | 92,375            | -                    |
| <b>Total Edward Byrne Memorial Justice Assistance Grant Program</b> |                           |         |                        |  | <b>474,145</b>    | <b>155,319</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  
(CONTINUED)

Year Ended June 30, 2023

| Federal Grantor/Pass-Through Entity/Program Title   | Assistance Listing Number | Cluster | Project Identification | Grant Number or Pass-Through Entity Identifying Number | Expenditures      | Subrecipient Amounts |
|---|---------------------------|---------|------------------------|--|-------------------|----------------------|
| Direct Programs   |                           |         |                        |  |                   |                      |
| DNA Backlog Reduction Program   | 16.741                    |         | G93606                 | 2019-DNA-BX-0098                                       | 30,000            | -                    |
| DNA Backlog Reduction Program   | 16.741                    |         | G93607                 | 2020-DNA-BX-0102                                       | 28,520            | -                    |
| DNA Backlog Reduction Program   | 16.741                    |         | G93608                 | 15PBJA-21-GG-03171-DNAX                                | 250,334           | -                    |
| DNA Backlog Reduction Program   | 16.741                    |         | G93609                 | 15PBJA-22-GG-01710-DNAX                                | 18,601            | -                    |
| Total DNA Backlog Reduction Program   |                           |         |                        |  | <u>327,455</u>    | <u>-</u>             |
| Pass-Through District Attorneys Council   |                           |         |                        |  |                   |                      |
| Paul Coverdell Forensic Sciences Improvement Grant Program  | 16.742                    |         | G93712                 | 15PBJA-22-GG-02014-COVE                                | 32,067            | -                    |
| Direct Programs   |                           |         |                        |  |                   |                      |
| Equitable Sharing Program   | 16.922                    |         | N/A                    | N/A  | 295,347           | -                    |
| Total U.S. Department of Justice  |                           |         |                        |  | <u>1,422,440</u>  | <u>210,098</u>       |
| <b>U.S. Department of Transportation</b>  |                           |         |                        |  |                   |                      |
| Direct Programs   |                           |         |                        |  |                   |                      |
| Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs            | 20.106                    |         | N/A                    | AIP3-40-0071-015-2021                                  | 76,204            | -                    |
| COVID-19 - Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs | 20.106                    |         | N/A                    | AIP3-40-0071-017-2022                                  | 32,000            | -                    |
| Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs            | 20.106                    |         | N/A                    | AIP3-40-0072-077-2019                                  | 167,299           | -                    |
| Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs            | 20.106                    |         | N/A                    | AIP3-40-0072-079-2020                                  | 183,626           | -                    |
| Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs            | 20.106                    |         | N/A                    | AIP3-40-0072-082-2021                                  | 392,263           | -                    |
| COVID-19 - Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs | 20.106                    |         | N/A                    | AIP3-40-0072-085-2022                                  | 9,621,701         | -                    |
| Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs            | 20.106                    |         | N/A                    | AIP3-40-0072-087-2022                                  | 8,944,096         | -                    |
| Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs            | 20.106                    |         | N/A                    | AIP3-40-0073-024-2017                                  | 38,207            | -                    |
| COVID-19 - Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs | 20.106                    |         | N/A                    | AIP3-40-0073-028-2021                                  | 70,096            | -                    |
| COVID-19 - Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs | 20.106                    |         | N/A                    | AIP3-40-0073-030-2021                                  | 148,000           | -                    |
| COVID-19 - Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs | 20.106                    |         | N/A                    | AIP3-40-0073-031-2022                                  | 263,197           | -                    |
| Total Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs      |                           |         |                        |  | <u>19,936,689</u> | <u>-</u>             |
| Pass-Through Association of Central Oklahoma Governments  |                           |         |                        |  |                   |                      |
| Highway Planning and Construction   | 20.205                    |         | G94123                 | FY2023 UPWP  | 91,576            | -                    |
| Highway Planning and Construction   | 20.205                    |         | N/A                    | TACOG FY23   | 190,000           | -                    |
| Pass-Through Oklahoma Department of Transportation  |                           |         |                        |  |                   |                      |
| Highway Planning and Construction   | 20.205                    |         | G94216                 | STP-155E(744)EH 26887(04)                              | (7,613)           | -                    |
| Total Highway Planning and Construction   |                           |         |                        |  | <u>273,963</u>    | <u>-</u>             |
| Direct Programs   |                           |         |                        |  |                   |                      |
| Consolidated Rail Infrastructure and Safety Improvements  | 20.325                    |         | G98902                 | 69A36523403940CRSOK                                    | 7,881             | -                    |
|   |                           |         |                        |  | <u>7,881</u>      | <u>-</u>             |
| Direct Programs   |                           |         |                        |  |                   |                      |
| Federal Transit Formula Grants  | 20.507                    | 2       | N/A                    | OK-2021-020-00   | 3,872,160         | 472,786              |
| Federal Transit Formula Grants  | 20.507                    | 2       | N/A                    | OK-2020-023-01   | 1,012,224         | 341,179              |
| Federal Transit Formula Grants  | 20.507                    | 2       | N/A                    | OK-2017-003-00   | 367,357           | -                    |
| Federal Transit Formula Grants  | 20.507                    | 2       | N/A                    | OK-2018-003-02   | 54,179            | -                    |
| Federal Transit Formula Grants  | 20.507                    | 2       | N/A                    | OK-2017-028-00   | 17,310            | -                    |
| Federal Transit Formula Grants  | 20.507                    | 2       | N/A                    | OK-2019-002-00   | 301,778           | -                    |
| Federal Transit Formula Grants  | 20.507                    | 2       | N/A                    | OK-2020-003-01   | 31,748            | -                    |
| Federal Transit Formula Grants  | 20.507                    | 2       | N/A                    | OK-2020-010-00   | 1,914,458         | -                    |
| Federal Transit Formula Grants  | 20.507                    | 2       | N/A                    | OK-2022-009-00   | 1,288,402         | 186,900              |
| Federal Transit Formula Grants  | 20.507                    | 2       | N/A                    | OK-2023-006-00   | 5,137,506         | 223,141              |
| Total Federal Transit Formula Grants  |                           |         |                        |  | <u>13,997,122</u> | <u>1,224,006</u>     |
| Direct Programs   |                           |         |                        |  |                   |                      |
| State of Good Repair Grants Program   | 20.525                    | 2       | N/A                    | OK-2020-007-00   | 310,084           | -                    |
| Total State of Good Repair Grants Program   |                           |         |                        |  | <u>310,084</u>    | <u>-</u>             |
| Direct Programs   |                           |         |                        |  |                   |                      |
| Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs   | 20.526                    | 2       | N/A                    | OK-2021-004-00   | 533,878           | -                    |
| Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs   | 20.526                    | 2       | N/A                    | OK-2019-023-00   | 23,744            | -                    |
| Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs   | 20.526                    | 2       | N/A                    | OK-2019-005-00   | 257,900           | -                    |
| Total Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs                                   |                           |         |                        |  | <u>815,522</u>    | <u>-</u>             |
| Pass-Through Oklahoma Highway Safety Office   |                           |         |                        |  |                   |                      |
| State and Community Highway Safety  | 20.600                    | 3       | G94323                 | PS-21-02-03-01   | (2,469)           | -                    |
| State and Community Highway Safety  | 20.600                    | 3       | G94324                 | AL-22-03-02-18   | 24,343            | -                    |
| State and Community Highway Safety  | 20.600                    | 3       | G94325                 | OP-22-03-02-18   | 51,505            | -                    |
| State and Community Highway Safety  | 20.600                    | 3       | G94327                 | PT-23-03-24-19   | 188,095           | -                    |
| Total State and Community Highway Safety  |                           |         |                        |  | <u>261,474</u>    | <u>-</u>             |
| Pass-Through Oklahoma Highway Safety Office   |                           |         |                        |  |                   |                      |
| National Priority Safety Programs   | 20.616                    | 3       | G94326                 | M5BAC-22-02-01-18                                      | 11,860            | -                    |
| National Priority Safety Programs   | 20.616                    | 3       | G94328                 | M5BAC-23-02-01-01                                      | 122,075           | -                    |
| Total National Priority Safety Programs   |                           |         |                        |  | <u>133,935</u>    | <u>-</u>             |
| Direct Programs   |                           |         |                        |  |                   |                      |
| National Infrastructure Investments   | 20.933                    |         | TOK79X001              | OK-2020-008-00   | 8,602,242         | -                    |
| National Infrastructure Investments   | 20.933                    |         | TOK791001              | 1525-2023-1  | 7,816             | 7,816                |
| Total Nil   |                           |         |                        |  | <u>8,610,058</u>  | <u>7,816</u>         |
| Total U.S. Department of Transportation   |                           |         |                        |  | <u>44,346,728</u> | <u>1,231,822</u>     |
| <b>U.S. Department of Treasury</b>  |                           |         |                        |  |                   |                      |
| Direct Programs   |                           |         |                        |  |                   |                      |
| COVID-19 - Emergency Rental Assistance Program  | 21.023                    |         | GCOV19ERA              | N/A  | 1,248,569         | 1,248,569            |
| COVID-19 - Emergency Rental Assistance Program  | 21.023                    |         | GCOV19ERA2             | N/A  | 9,591,355         | 9,591,355            |
| Total Emergency Rental Assistance Program   |                           |         |                        |  | <u>10,839,924</u> | <u>10,839,924</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  
(CONTINUED)**

Year Ended June 30, 2023

| Federal Grantor/Pass-Through Entity/Program Title   | Assistance Listing Number | Cluster | Project Identification | Grant Number or Pass-Through Entity Identifying Number | Expenditures          | Subrecipient Amounts |
|---|---------------------------|---------|------------------------|--|-----------------------|----------------------|
| Direct Programs   |                           |         |                        |  |                       |                      |
| COVID-19 - Coronavirus State and Local Fiscal Recovery Funds  | 21.027                    |         | G98903                 | ARP-20005-DPG  | 193,375               | -                    |
| COVID-19 - Coronavirus State and Local Fiscal Recovery Funds  | 21.027                    |         | GCOV19ARP              | N/A  | 22,910,035            | -                    |
| Total Coronavirus State and Local Fiscal Recovery Funds   |                           |         |                        |  | <u>23,103,410</u>     | <u>-</u>             |
| <b>Total U.S. Department of Treasury</b>  |                           |         |                        |  | <b>33,943,334</b>     | <b>10,839,924</b>    |
| <b>National Endowment for the Humanities</b>  |                           |         |                        |  |                       |                      |
| Passed-Through Oklahoma Humanities Council  |                           |         |                        |  |                       |                      |
| Promotion of the Humanities Federal/State Partnership   | 45.129                    |         | G96600                 | Y21.024  | 5,000                 | -                    |
| <b>Total National Endowment for the Humanities</b>  |                           |         |                        |  | <b>5,000</b>          | <b>-</b>             |
| <b>Environmental Protection Agency</b>  |                           |         |                        |  |                       |                      |
| Direct Programs   |                           |         |                        |  |                       |                      |
| Brownsfield Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements       | 66.818                    |         | G95025                 | BF-01F99401-0  | 123,395               | -                    |
| Brownsfield Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements       | 66.818                    |         | N/A                    | N/A  | 2,292,423             | -                    |
| Total Brownsfield Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements |                           |         |                        |  | <u>2,415,818</u>      | <u>-</u>             |
| <b>Total Environmental Protection Agency</b>  |                           |         |                        |  | <b>2,415,818</b>      | <b>-</b>             |
| <b>U.S. Department of Energy</b>  |                           |         |                        |  |                       |                      |
| Pass-Through State of Oklahoma Department of Commerce   |                           |         |                        |  |                       |                      |
| State Energy Program  | 81.041                    |         | G96019                 | US DOE through Oklahoma Department of Commerce         | 7,285                 | -                    |
| <b>Total U.S. Department of Energy</b>  |                           |         |                        |  | <b>7,285</b>          | <b>-</b>             |
| <b>U.S. Department of Health and Human Services</b>   |                           |         |                        |  |                       |                      |
| Pass-Through State of Oklahoma Areawide Aging Agency  |                           |         |                        |  |                       |                      |
| Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers  | 93.044                    | 4       | N/A                    | 34-0801-40   | 387,534               | -                    |
| <b>Total U.S. Department of Health and Human Services</b>   |                           |         |                        |  | <b>387,534</b>        | <b>-</b>             |
| <b>U.S. Department of Homeland Security</b>   |                           |         |                        |  |                       |                      |
| Pass-Through Oklahoma Department of Emergency Management  |                           |         |                        |  |                       |                      |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters)                             | 97.036                    |         | G4575A160              | PA-06-OK-4575-PW-00160                                 | (333)                 | -                    |
| Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)                       |                           |         |                        |  | <u>(333)</u>          | <u>-</u>             |
| Pass-Through Oklahoma Department of Emergency Management  |                           |         |                        |  |                       |                      |
| Emergency Management Performance Grants   | 97.042                    |         | G97104                 | 2021-EMPG EMT-2021-EP-00017                            | 7,201                 | -                    |
| COVID-19 - Emergency Management Performance Grants  | 97.042                    |         | G97105                 | ARPA 2021 EMT-2021-EP-00015-S01                        | 574                   | -                    |
| COVID-19 - Emergency Management Performance Grants  | 97.042                    |         | G97106                 | ARPA 2021 EMT-2021-EP-00015-S01 #62                    | 4,700                 | -                    |
| Emergency Management Performance Grants   | 97.042                    |         | G97109                 | 2022-EMPG EMT-2022-EP-00006 #201                       | 800                   | -                    |
| Total Emergency Management Performance Grants   |                           |         |                        |  | <u>13,275</u>         | <u>-</u>             |
| Pass-Through Oklahoma Department of Emergency Management  |                           |         |                        |  |                       |                      |
| Fire Management Assistance Grant  | 97.046                    |         | GFMAG5232              | Fire Management Assistance Grants 5232                 | (898)                 | -                    |
| Pass-Through Oklahoma Department of Homeland Security   |                           |         |                        |  |                       |                      |
| State Homeland Security Program (SHSP)  | 97.073                    |         | G97535                 | 1160.055   | 8,524                 | -                    |
| State Homeland Security Program (SHSP)  | 97.073                    |         | G97536                 | 1160.039   | 20,663                | -                    |
| Total State Homeland Security Program (SHSP)  |                           |         |                        |  | <u>29,187</u>         | <u>-</u>             |
| Direct Programs   |                           |         |                        |  |                       |                      |
| Law Enforcement Officer Reimbursement Agreement Program   | 97.090                    |         | N/A                    | HST0208HSLR333   | 284,400               | -                    |
| <b>Total U.S. Department of Homeland Security</b>   |                           |         |                        |  | <b>325,631</b>        | <b>-</b>             |
| <b>Total Federal Assistance</b>   |                           |         |                        |  | <b>\$ 114,963,164</b> | <b>\$ 22,252,883</b> |
| <b>Oklahoma Office of Attorney General</b>  |                           |         |                        |  |                       |                      |
| Direct Programs   |                           |         |                        |  |                       |                      |
| 2022 Safe Oklahoma Grant  | N/A                       |         | G99609                 | 2022 Safe Oklahoma Grant                               | 228,891               | -                    |
| 2023 Safe Oklahoma Grant  | N/A                       |         | G99610                 | 2023 Safe Oklahoma Grant                               | 160,420               | -                    |
| <b>Total Oklahoma Office of Attorney General</b>  |                           |         |                        |  | <b>389,311</b>        | <b>-</b>             |
| <b>Oklahoma Department of Homeland Security</b>   |                           |         |                        |  |                       |                      |
| Pass Thru Oklahoma Department of Homeland Security  |                           |         |                        |  |                       |                      |
| Oklahoma Department of Homeland Security  | N/A                       |         | G97537                 | OK22.024   | 5,901                 | -                    |
| <b>Total Oklahoma Department of Homeland Security</b>   |                           |         |                        |  | <b>5,901</b>          | <b>-</b>             |
| <b>Community Transportation Association of America</b>  |                           |         |                        |  |                       |                      |
| Pass-through Community Transportation Association of America  |                           |         |                        |  |                       |                      |
| Oklahoma County Transportation Innovation Grant   | N/A                       |         | N/A                    | 2015276  | 144,510               | -                    |
| <b>Total Pass-Through Community Transportation Association of America</b>                           |                           |         |                        |  | <b>144,510</b>        | <b>-</b>             |
| <b>Oklahoma Department of Environmental Quality</b>   |                           |         |                        |  |                       |                      |
| Pass Thru Oklahoma Department of Environmental Quality  |                           |         |                        |  |                       |                      |
| On-Road Program   | N/A                       |         | N/A                    | N/A  | 302,000               | -                    |
| <b>Total Oklahoma Department of Environmental Quality</b>   |                           |         |                        |  | <b>302,000</b>        | <b>-</b>             |
| <b>Total State Assistance</b>   |                           |         |                        |  | <b>841,722</b>        | <b>-</b>             |
| <b>Total Federal and State Assistance</b>   |                           |         |                        |  | <b>\$ 115,804,886</b> | <b>-</b>             |
| <b>Clusters:</b>  |                           |         |                        |  |                       |                      |
| 1 - CDBG - Entitlement Grants Cluster   |                           |         | \$ 6,593,613           |  |                       |                      |
| 2 - Federal Transit Cluster   |                           |         | 15,122,728             |  |                       |                      |
| 3 - Highway Safety Cluster  |                           |         | 395,409                |  |                       |                      |
| 4 - Aging Cluster   |                           |         | 387,534                |  |                       |                      |

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, 2023

### **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, 2023. 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, the Oklahoma City Zoological Trust (OCZT) 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, 2023, expenditures awarded from the Federal Emergency Management Agency (FEMA), under Assistance Listing 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 ten-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 (CONTINUED)

Year Ended June 30, 2023

**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<br/>Beginning of<br/>Year</u> | <u>Increases<br/>During Year</u> | <u>Decreases<br/>During Year</u> | <u>Balance<br/>End of Year</u> |
|---|--|----------------------------------|----------------------------------|--------------------------------|
| Micro-Enterprise and Small<br>Business Loan Program | \$ 15,865,000                            | \$ --                            | \$ 349,000                       | \$ 15,516,000                  |

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<br/>Beginning of<br/>Year</u> | <u>Increases<br/>During Year</u> | <u>Decreases<br/>During Year</u> | <u>Balance<br/>End of Year</u> |
|-------------------------|--|----------------------------------|----------------------------------|--------------------------------|
| Bricktown               | \$ 492,423                               | \$ --                            | \$ 492,423                       | \$ --                          |
| First National Building | 1,800,000                                | --                               | 436,723                          | 1,363,277                      |
| Total                   | \$ 2,292,423                             | \$ --                            | \$ 929,146                       | \$ 1,363,277                   |