

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2016

WITH

INDEPENDENT AUDITOR'S REPORT



THE CITY OF OKLAHOMA CITY, OKLAHOMA
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SINGLE AUDIT REPORT

Year Ended June 30, 2016

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This is a copy of the City's single audit report reproduced from an electronic file. An original copy of this document is available at the City's office.

INDEPENDENT AUDITOR'S REPORT
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and City Council
The City of Oklahoma City, Oklahoma

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of The City of Oklahoma City, Oklahoma (the City) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have also audited the financial statements of each of the City's nonmajor governmental, nonmajor enterprise, internal service and fiduciary funds and the discretely presented component units presented as supplementary information, as defined by the Governmental Accounting Standards Board, in the accompanying combining and individual fund statements and schedules as of and for the year ended June 30, 2016, which collectively comprise the City's combining and individual fund statements. We have issued our report thereon dated November 18, 2016, which contained a reference to the reports of other auditors and an *Emphasis of Matter* paragraph regarding a change in accounting principles.

Our report includes a reference to other auditors who audited the financial statements of the Combined Operations of the Cox Convention Center and the Chesapeake Energy Arena, as managed by SMG, as described in our report on the City's financial statements. The financial statements of the Combined Operations of the Cox Convention Center and the Chesapeake Energy Arena, included in the OCPPA General Purpose Fund, were not audited in accordance with *Government Auditing Standards*.

Our report includes a reference to other auditors who also audited the financial statements of the Oklahoma City Industrial and Cultural Facilities Trust (OCICF) and the Oklahoma City Redevelopment Authority (OCRA), as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

November 18, 2016
Wichita, Kansas

INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL
OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Honorable Mayor and City Council
The City of Oklahoma City, Oklahoma

Report on Compliance for Each Major Federal Program

We have audited The City of Oklahoma City, Oklahoma's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2016. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist which have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have also audited the financial statements of each of the City's nonmajor governmental, enterprise, internal service, fiduciary funds, and the discretely presented component units of the City as of and for the year ended June 30, 2016. We issued our report thereon dated November 18, 2016, which contained unmodified opinions on those financial statements, references to the reports of other auditors and an *Emphasis of Matter* paragraph regarding a change in accounting principles.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

November 18, 2016
Wichita, KS

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2016

SECTION I – SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

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

FEDERAL AWARDS

Internal control over major federal programs:

- Material weaknesses identified? Yes No
- Significant deficiencies identified? Yes none reported

Type of auditor's report issued on compliance for major federal programs:

See below

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

Yes No

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

<u>CFDA NUMBER</u>	<u>NAME OF FEDERAL PROGRAM</u>	<u>OPINION</u>
14.239	Home Investment Partnerships Program	Unmodified
14.269	Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	Unmodified
16.738	Edward Byrne Memorial Justice Assistance Grant Program	Unmodified
20.500 / 20.507	Federal Transit Cluster	Unmodified
20.933	National Infrastructure Investments	Unmodified
66.468	Capitalization Grant for Drinking Water State Revolving Funds	Unmodified

THE CITY OF OKLAHOMA CITY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2016

SECTION I – SUMMARY OF AUDITOR'S RESULTS

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

\$ 2,211,694

Auditee qualified as low-risk auditee?

Yes No

THE CITY OF OKLAHOMA CITY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2016

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year ended June 30, 2016

Finding 2015-001, Financial Reporting, Oklahoma City Economic Development Trust (OCEDT), Significant Deficiency

Finding – The information received from the Economic Development Program, which is used by the Accounting Services Division to make accounting entries for economic development project liabilities and receivables, was calculated for the wrong time period, resulting in required audit adjustments to reduce GOLT commitments payable and to increase economic development project receivables.

Recommendation – Accounting Services Division management should work with the City's Economic Development Program to educate them on the time span of information needed by the accounting Services Division to properly account for economic development project liabilities and receivables. We also recommend the Economic Development Program implement a review process over the information provided to the Accounting Services Division to improve the quality and accuracy of the information provided.

Response – We agree. The Economic Development Program will implement a review process for information provided for financial statements. The Accounting Services Division will work with the Economic Development Program to ensure correct information is provided for financial statements.

Action Taken – A quarterly meeting has been set up between the Economic Development Program and the Accounting Services Division to review contracts and other information as well as a quarterly workpaper implemented to document reviews. Accountants have been instructed to include the time period in all correspondence.

Status – Completed

Finding 2015-002, CFDA #14.267, Continuum of Care Program, U.S. Department of Housing and Urban Development, Significant Deficiency

Finding – The City did not timely file three out of three HUD 40118 Annual Progress Reports that were selected for testing from a total population of 19 reports. An information extension was granted before the official due date; however, the City did not obtain a formal extension to the regulatory required reporting date.

Recommendation – Management of the City timely file the required HUD 40118 Annual Progress Reports or obtain formal documentation extending the required reporting date.

Response – The late filing of grant reports was due to problems with HUD's electronic reporting system. HUD was aware that system problems were preventing grant recipients from filing grant reports. All required reports have been filed, and HUD has provided information recognizing the City as being in compliance with all reporting requirements related to this grant. The Planning Department will develop a procedure for systematically reviewing and documenting that subrecipient reporting is accomplished within the 90-day grant closeout period. If the reporting cannot be completed by the reporting deadline, a formal approval of an extension will be obtained from HUD prior to expiration of the 90-day period.

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year ended June 30, 2016

Action Taken – The planning department will email the subrecipient 30 days prior to the expiration of the grant as a reminder. If required financial reporting is not completed by the 31st day after the grant expires, the subrecipient will be subject to penalties.

Status – Completed

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2016

Federal Grantor/Pass-Through Entity/Program Title	Federal CFDA Number	Project Identification	Grant Number or Pass-Through Entity Identifying Number	Expenditures	Subrecipient Amounts
U.S. Department of Commerce					
Direct Programs					
Economic Adjustment Assistance	11.307	G91003	08-79-03285	\$ 174,639	
Total U.S. Department of Commerce				174,639	
U.S. Department of Housing and Urban Development					
Direct Programs					
Community Development Block Grant/Entitlement Grant	14.218	G80120	B-I I-MC-40-0003	689,788	
Community Development Block Grant/Entitlement Grant	14.218	G80159	B-12-MC-40-0003	292,221	
Community Development Block Grant/Entitlement Grant	14.218	G80165	B-13-MC-40-0003	424,568	
Community Development Block Grant/Entitlement Grant	14.218	G80185	B-14-MC-40-0003	340,825	
Community Development Block Grant/Entitlement Grant	14.218	G80212	B-15-MC-40-0003	1,021,562	\$ 835,416
Total CDBG - Entitlement Grants				<u>2,768,964</u>	<u>835,416</u>
Direct Programs					
Emergency Solutions Grants Program	14.231	G80187	E-14-MC-40-0002 (ESG)	28,745	28,745
Emergency Solutions Grants Program	14.231	G80215	ESG-E-15-MC-40-0002	360,595	360,595
Total Emergency Solutions Grants Program				<u>389,340</u>	<u>389,340</u>
Direct Programs					
Shelter Plus Care	14.238	G80117	OK0054C61020900	11,955	11,955
Direct Programs					
HOME Investment Partnerships Program	14.239	G80088	M-09-MC-40-0203	24	
HOME Investment Partnerships Program	14.239	G80104	M-10-MC-40-0203	234,763	
HOME Investment Partnerships Program	14.239	G80121	M-I I-MC-40-0203	122,547	
HOME Investment Partnerships Program	14.239	G80160	M-12-MC-40-0203	574,442	
HOME Investment Partnerships Program	14.239	G80166	M-13-MC-40-0203	197,328	
HOME Investment Partnerships Program	14.239	G80186	M-14-MC-40-0203	719,523	
HOME Investment Partnerships Program	14.239	G80213	M-15-MC-40-0203	151,858	
Total HOME Investment Partnerships Program				<u>2,000,485</u>	
Direct Programs					
Community Development Block Grant/Entitlement Grant - Section 108 Loan Guarantees	14.248	N/A	N/A	9,345,000	
Housing Opportunities for Persons with AIDS	14.241	G80163	OK-H12-F001	26	
Housing Opportunities for Persons with AIDS	14.241	G80168	OKH-13-F001 HOPWA	180,629	180,629
Housing Opportunities for Persons with AIDS	14.241	G80188	OKH-14-F001 HOPWA	199,400	183,244
Housing Opportunities for Persons with AIDS	14.241	G80214	HOPWA FY16	22,366	8,246
Total Housing Opportunities for Persons with AIDS				<u>402,421</u>	<u>372,119</u>
Direct Program					
Continuum of Care Program	14.267	G80190	OK0078L6I021301	45,595	43,410
Continuum of Care Program	14.267	G80192	OK0022L6I021306	5,492	5,492
Continuum of Care Program	14.267	G80195	OK0019L6I021304	224,354	224,355
Continuum of Care Program	14.267	G80197	OK0068L6I021302	23,395	21,147
Continuum of Care Program	14.267	G80199	OK0026L6I021305	27,354	19,854
Continuum of Care Program	14.267	G80200	OK0020L6I021304	44,050	40,081
Continuum of Care Program	14.267	G80204	OK0025L6I021306	4,945	4,338
Continuum of Care Program	14.267	G80205	OK0053L6I021303	124,107	116,312
Continuum of Care Program	14.267	G80206	OK0061L6I021304	3,050	3,050
Continuum of Care Program	14.267	G80207	OK0079L6I021302	17,988	17,988
Continuum of Care Program	14.267	G80208	OK0067L6I021302	16,230	14,527
Continuum of Care Program	14.267	G80209	OK0087L6I021200	8,631	8,631
Continuum of Care Program	14.267	G80216	OK0019L6I021405	197,055	197,055
Continuum of Care Program	14.267	G80217	OK0061L6I021405	86,935	84,795
Continuum of Care Program	14.267	G80218	OK0087L6I021401	13,732	13,732
Continuum of Care Program	14.267	G80219	OK0078L6I021402	49,346	49,346
Continuum of Care Program	14.267	G80220	OK0052L6I021402	256,909	250,162
Continuum of Care Program	14.267	G80221	OK0068L6I021403	43,181	43,181
Continuum of Care Program	14.267	G80222	OK0022L6I021407	52,047	52,047
Continuum of Care Program	14.267	G80223	OK0104L6I021400	21,281	21,001
Continuum of Care Program	14.267	G80224	OK0044L6I021405	251,851	242,466
Continuum of Care Program	14.267	G80225	OK0020L6I021405	117,546	117,394
Continuum of Care Program	14.267	G80226	OK0053L6I021404	182,392	182,392
Continuum of Care Program	14.267	G80227	OK0054L6I021401	29,379	29,379
Continuum of Care Program	14.267	G80228	OK0024L6I021407	192,827	190,904
Continuum of Care Program	14.267	G80229	OK0025L6I021407	12,575	12,575
Continuum of Care Program	14.267	G80230	OK0026L6I021406	82,486	82,486
Continuum of Care Program	14.267	G80231	OK0079L6I021403	57,154	54,813
Continuum of Care Program	14.267	G80232	OK0067L6I021403	40,880	40,880
Continuum of Care Program	14.267	G80233	OK0045L6I021406	59,588	57,374
Continuum of Care Program	14.267	G80234	OK0046L6I021406	134,393	130,371
Continuum of Care Program	14.267	G80235	OK0027L6I021406	223,876	213,876
Continuum of Care Program	14.267	G80236	OK0062L6I021405	161,691	155,499
Total Continuum of Care Program				<u>2,812,315</u>	<u>2,740,913</u>

The accompanying notes are an integral part of this schedule

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2016

Federal Grantor/Pass-Through Entity/Program Title	Federal CFDA Number	Project Identification	Grant Number or Pass-Through Entity Identifying Number	Expenditures	Subrecipient Amounts
Pass-Through Oklahoma Department of Commerce					
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269	G80189	15981 CDBG DR 13	1,543,339	
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269	G80210	16235 CDBG DR 13	2,669,110	
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269	G80211	16224 CDBG DR 13	1,617,455	
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269	G80238	16356 CDBG DR 13	705,558	
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269	G80239	16514 CDBG DR 13	3,027,024	
Total CDBG-DR Program				<u>9,562,486</u>	
Total U.S. Department of Housing and Urban Development				<u>27,292,966</u>	
U.S. Department of Interior					
Pass-Through Oklahoma Historical Society Historic Preservation Fund Grants-In-Aid	15.904	G92015	CLG 14-607	9,215	
Historic Preservation Fund Grants-In-Aid	15.904	G92016	CLG 15-607	16,669	
Total U.S. Department of Interior				<u>25,884</u>	
U.S. Department of Justice					
Direct Programs					
Crime Victim Assistance	16.575	G93702	2015-VOCA-Oklahoma City PD-056	87,231	
Direct Programs					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	G93127	2012-DJ-BX-1090	10,324	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	G93128	2013-DJ-BX-1120	144,539	62,880
Edward Byrne Memorial Justice Assistance Grant Program	16.738	G93129	2014-DJ-BX-0985	257,697	1,104
Edward Byrne Memorial Justice Assistance Grant Program	16.738	G93130	2015-DJ-BX-0771	229,571	102,424
Total JAG Program				<u>642,131</u>	<u>166,408</u>
Direct Programs					
DNA Backlog Reduction Program	16.741	G93602	2015-DN-BX-0052	94,000	
Total U.S. Department of Justice				<u>823,362</u>	
U.S. Department of Transportation					
Direct Programs					
Airport Improvement Program	20.106	N/A	AIP3-40-0072-066-2014	6,717,036	
Airport Improvement Program	20.106	N/A	AIP3-40-0072-067-2015	2,966,103	
Airport Improvement Program	20.106	N/A	AIP3-40-0073-021-2014	324,741	
Airport Improvement Program	20.106	N/A	AIP3-40-0073-022-2015	2,994,419	
Total Airport improvement Program				<u>13,002,299</u>	
<u>Highway Planning and Construction Cluster</u>					
Pass-Through Association of Central Oklahoma Governments					
Highway Planning and Construction	20.205	G96012	2015-RI-CITYOFOKC	32,862	
Highway Planning and Construction	20.205	G94111	2014 ACOG Traffic Mgmt	(9,900)	
Highway Planning and Construction	20.205	G94113	2015 AGOC Traffic Mgmt	113	
Highway Planning and Construction	20.205	G94114	CMAQ2014-01	20,857	
Highway Planning and Construction	20.205	G94115	2016 ACOG Traffic Mgmt	87,902	
Highway Planning and Construction	20.205	G96011	2014-R1-City of Oklahoma City	(10,253)	
Pass-Through Oklahoma Department of Transportation					
Highway Planning and Construction	20.205	G94215	26888 (04) STP-155E(745) EH	41,463	
Highway Planning and Construction	20.205	G94216	STP-155E(744)EH 26887 (04)	40,132	
Total Highway Planning and Construction Cluster				<u>203,176</u>	
<u>Federal Transit Cluster</u>					
Direct Programs					
Federal Transit - Capital Investment Grants	20.500	N/A	OK-03-0037	44,384	
Federal Transit - Capital Investment Grants	20.500	N/A	OK-04-0015	193,409	
Federal Transit - Formula Grants	20.507	N/A	OK-90-X067	11,349	
Federal Transit - Formula Grants	20.507	N/A	OK-90-X071	348	
Federal Transit - Formula Grants	20.507	N/A	OK-90-X098	47,828	
Federal Transit - Formula Grants	20.507	N/A	OK-90-X102	1,417	
Federal Transit - Formula Grants	20.507	N/A	OK-90-X112	58,321	
Federal Transit - Formula Grants	20.507	N/A	OK-90-X116	738,163	
Federal Transit - Formula Grants	20.507	N/A	OK-90-X121	2,575,040	100,000
Federal Transit - Formula Grants	20.507	N/A	OK-90-X126	4,625,107	128,803
Federal Transit - Formula Grants	20.507	N/A	OK-95-X009	226,455	145,859
Total Federal Transit Cluster				<u>8,521,821</u>	<u>374,662</u>

The accompanying notes are an integral part of this schedule

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2016

Federal Grantor/Pass-Through Entity/Program Title	Federal CFDA Number	Project Identification	Grant Number or Pass-Through Entity Identifying Number	Expenditures	Subrecipient Amounts
<u>Transit Services Programs Cluster</u>					
Direct Programs					
Job Access and Reverse Commute Program	20.516	N/A	OK-37-X048	9,763	
New Freedom Program	20.521	N/A	OK-57-X006	1	
New Freedom Program	20.521	N/A	OK-57-X021	31,710	
New Freedom Program	20.521	N/A	OK-57-X025	19,939	
Total Transit Services Programs Cluster				<u>61,413</u>	
Direct Program					
State Community Highway Safety	20.600	G94313	OHSO-FFY16-OKCPD-00032	146,248	
Direct Program					
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	G94312	FY2015 OHSO Enforcement	28,105	
Direct Program					
National Infrastructure Investments	20.933	G98900	OCC Intermodal Transportation Hub (TIGER)	1,691,831	
Total U.S. Department of Transportation				<u>23,654,893</u>	
Environmental Protection Agency					
Direct Programs					
Drinking Water State Revolving Fund	66.468	WT-0097/WT-0113	ORF-15-0003-DW	7,176,663	
Direct Programs					
Brownsfield Assessment and Cleanup Cooperative Agreements	66.818	G95006	BF-96679701-0	6,970	
Brownsfield Assessment and Cleanup Cooperative Agreements	66.818	G95019	BF-01F09801-0	986	
Brownsfield Assessment and Cleanup Cooperative Agreements	66.818	G95020	BF-01F09901-0	986	
Brownsfield Assessment and Cleanup Cooperative Agreements	66.818	G95018	BF-01F09701-0	1,971	
Brownsfield Assessment and Cleanup Cooperative Agreements	66.818	G95017	BF-00F71501-0	76,781	
Brownsfield Assessment and Cleanup Cooperative Agreements	66.818	G95015	BF-00F58701-0	17,084	
Brownsfield Assessment and Cleanup Cooperative Agreements	66.818	G95016	BF-00F71601-0	165	
Brownsfield Assessment and Cleanup Cooperative Agreements Loans	66.818	N/A	N/A	2,556,290	
Total Brownsfield Assessment and Cleanup Cooperative Agreements				<u>2,661,233</u>	
Total Environmental Protection Agency				<u>9,837,896</u>	
National Archives and Records Administration					
Direct Program					
National Historical Publications and Records Grant	89.003	G96501	RH 50092	92,295	
Total National Archives and Records Administration				<u>92,295</u>	
U.S. Department of Health and Human Services					
Pass-Through State of Oklahoma Areawide Aging Agency					
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Citizens	93.044	N/A	34-0801-40	268,840	
Total U.S. Department of Health and Human Services				<u>268,840</u>	
U.S. Department of Homeland Security					
Pass-Through Oklahoma Department of Emergency Management					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222D436	PA-06-OK-4222-PW-00436	49,961	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222D437	PA-06-OK-4222-PW-00437	(142)	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222D440	PA-06-OK-4222-PW-00440	(148)	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222G434	PA-06-OK-4222-PW-00434	172,316	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222F438	PA-06-OK-4222-PW-00438	14,350	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222C987	PA-06-OK-4222-PW-00987	23,927	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222G347	PA-06-OK-4222-PW-00347	(36)	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222G348	PA-06-OK-4222-PW-00348	(270)	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222G349	PA-06-OK-4222-PW-00349	(71)	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222G350	PA-06-OK-4222-PW-00350	(169)	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222D939	PA-06-OK-4222-PW-00939	2,396	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222C699	PA-06-OK-4222-PW-00699	8,917	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222B988	PA-06-OK-4222-PW-00988	34,718	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222G349	PA-06-OK-4222-PW-00349	(71)	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222G350	PA-06-OK-4222-PW-00350	(169)	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222D939	PA-06-OK-4222-PW-00939	2,396	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222C699	PA-06-OK-4222-PW-00699	8,917	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222B988	PA-06-OK-4222-PW-00988	34,718	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222C1129	PA-06-OK-4222-PW-01129	10,612	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222C1130	PA-06-OK-4222-PW-01130	42,462	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222C493	PA-06-OK-4222-PW-00493	(221)	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222C612	PA-06-OK-4222-PW-00612	42,432	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222D435	PA-06-OK-4222-PW-00435	50,054	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222C640	PA-06-OK-4222-PW-00640	9,246	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222D354	PA-06-OK-4222-PW-00354	33,273	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222C772	PA-06-OK-4222-PW-00722	18,450	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222C785	PA-06-OK-4222-PW-00785	42,938	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222C879	PA-06-OK-4222-PW-00879	50,544	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222C881	PA-06-OK-4222-PW-00881	23,848	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4422C986	PA-06-OK-4222-PW-00986	43,979	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4247B048	PA-06-OK-4247-PW-00048	16,167	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222C639	PA-06-OK-4222-PW-00639	15,212	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G97050_C	FEMA 4117DR OKC112C OKC118C OKC142C	113,023	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G97059	FEMA Risk Mgmt May 2013 Disaster	(139,247)	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G97061	FEMA PW-OKC3A82	(2,357)	

The accompanying notes are an integral part of this schedule

THE CITY OF OKLAHOMA CITY, OKLAHOMA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2016

Federal Grantor/Pass-Through Entity/Program Title	Federal CFDA Number	Project Identification	Grant Number or Pass-Through Entity Identifying Number	Expenditures	Subrecipient Amounts
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G97052	OKC2A87	(419)	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G97051	FEMA Fire Category E	(18,262)	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222G569	PA-06-OK-4222-PW-00569	(42)	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222B833	PA-06-OK-4222-PW-00833	109,785	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222G439	PA-06-OK-4222-PW-00439	(120)	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G97050_3B	FEMA PW OKC003B	480	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4222G529	PA-06-OK-4222-PW-00529	(26)	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G4247A051	PA-06-OK-4247-PW-00051	169,860	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	G97056	OKC1A87	(4,248)	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	WC-0886	UOK008F Repair of Support to Overhead 60" Water Line	1,103,883	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	WC-0886	OKU001A-PAAP Debris Removal	6,407,615	
Total Disaster Grants-Public Assistance				<u>8,444,670</u>	
Direct Program					
Hazard Mitigation Grant	97.039	G97063	FEMA 4117 DR OK ISR Project #001	197,404	
Direct Program					
Emergency Management Performance Grants	97.042	G97070	2016 EMPG	19,156	
Pass-Through Oklahoma Office of Homeland Security					
State Homeland Security Program (SHSP)	97.073	G97516	#660.200	73,000	
State Homeland Security Program (SHSP)	97.073	G97517	#560.047	4,084	
State Homeland Security Program (SHSP)	97.073	G97518	OKOHS #560.064	1,158	
State Homeland Security Program (SHSP)	97.073	G97520	#680.020	2,688	
State Homeland Security Program (SHSP)	97.073	G97521	OKOHS #660.035	16,684	
State Homeland Security Program (SHSP)	97.073	G97522	#660.054	24,500	
State Homeland Security Program (SHSP)	97.073	G97523	#660.055	24,500	
Total State Homeland Security Program				<u>146,614</u>	
Direct Programs					
Law Enforcement Officer Reimbursement Agreement Program	97.090	TSA-LEO	HST0208HSLR333	198,000	
Pass-Through Oklahoma Office of Homeland Security					
TSA Airport Checked Baggage Inspection System Program	97.117	TSA-CBIS-P00005	HSTS04-10-H-CT1190	2,546,505	
Total U.S. Department of Homeland Security				<u>11,552,349</u>	
Total Federal Assistance				<u>\$ 73,723,124</u>	<u>\$ 4,890,813</u>
Oklahoma Department of Corrections					
FY2013 Second Chance Interlocal Cooperative Agreement	N/A	G99501	DOC- 2nd Chance 2	149,722	
Oklahoma Office of Juvenile Affairs					
Safe Oklahoma	N/A	G99600	Safe Oklahoma	136,116	
14 Safe Oklahoma	N/A	G99601	Safe Oklahoma Grant	65,937	
Community Intervention Cntr Program/Youth Svcs of OKC	N/A	G99407	CRL2015/17-370 Master CRL2015-469	116,250	
2015 Safe Oklahoma Grant - Yr. 3	N/A	G99602	2015 Safe Oklahoma Grant	243,997	
Total Oklahoma Office of Juvenile Affairs				<u>562,300</u>	
Total State Assistance				<u>\$ 712,022</u>	
Total Federal and State Assistance				<u>\$ 74,435,146</u>	

The accompanying notes are an integral part of this schedule

THE CITY OF OKLAHOMA CITY, OKLAHOMA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended June 30, 2016

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the City of Oklahoma City, Oklahoma under programs of the federal government for the year ended June 30, 2016. 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 the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The accompanying Schedule is presenting using the following methods:

1. For the City's governmental funds, expenditures of federal funds in the Schedule are reported on the modified accrual basis of accounting.
2. For the Oklahoma City Airport Trust (OCAT), the Central Oklahoma Transportation and Parking Authority (COTPA) and the Oklahoma City Water Utilities Trust (OCWUT), expenditures of federal funds in the Schedule are reported using the cash basis of accounting.
3. For the year ended June 30, 2016, expenditures awarded from the Federal Emergency Management Agency (FEMA), under CFDA Number 97.036, must be presented on the schedule of expenditures of federal awards (SEFA) when; 1) FEMA has approved the City's Project Worksheet (PW) and 2) the City has incurred the eligible expenditures. Federal awards expended in years subsequent to the fiscal year in which the PW is approved are to be recorded on the City's SEFA in those subsequent years.

In addition, the accompanying Schedule reflects certain adjustments resulting from transfers of funds between grants and grant refunds. As a result, certain grants show negative expenditures.

Note 3. Federal CFDA Numbers

Federal CFDA numbers or other identifying numbers listed on the Schedule were obtained from the respective grant/contract agreement.

Note 4. Indirect Cost Rate

The City has elected not to use the 10-percent de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

THE CITY OF OKLAHOMA CITY, OKLAHOMA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended June 30, 2016

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	\$ 3,175,000	\$ 6,170,000	\$ 225,000	\$ 9,120,000

The City also participates in the Environmental Protection Agency's (EPA) Brownsfield Assessment and Cleanup Cooperative Agreements (CFDA No. 66.818). The activity of the loans issued as part of the program is as follows:

<u>Project</u>	<u>Balance Beginning of Year</u>	<u>Increases During Year</u>	<u>Decreases During Year</u>	<u>Balance End of Year</u>
Dowell Properties	\$ 816,069	\$ --	\$ 129,368	\$ 686,701
Dowell Properties - ARRA	390,221	--	40,003	350,218
Shepherd Manor	50,000	--	--	50,000
Bricktown	1,300,000	--	--	1,300,000
Total	\$ 2,556,290	\$ --	\$ 169,371	\$ 2,386,919