

City of Springfield, Missouri

Single Audit Reports

June 30, 2012

City of Springfield, Missouri
June 30, 2012

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City of Springfield, Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant/Contract Number	Federal Expenditures
U.S. Department of Agriculture:			
Special Supplemental Nutritional Program for Women, Infants and Children:			
Passed through the Missouri Department of Health and Senior Services:			
2010 – 11 WIC Local Agency Nutrition Services Administration	10.557	ERS04511216 - Am. 1	\$ 255,176
2011 – 12 WIC Local Agency Nutrition Services Administration	10.557	ERS04512216	848,376
Subtotal for CFDA 10.557			<u>1,103,552</u>
Child Nutrition Cluster:			
Summer Food Services Program for Children:			
Passed through the Missouri Department of Health and Senior Services:			
2012 Summer Food Service Program Inspections - Child Nutrition	10.559	ERS219-12098	1,710
Total U.S. Department of Agriculture			<u>1,105,262</u>
U.S. Department of Housing and Urban Development:			
CDBG - Entitlement Grants Cluster:			
Community Development Block Grants/Entitlement Grants:			
2009 – 10 Community Development Block Grant (CDBG)	14.218	B-09-MC-29-0007	374,446
2010 – 11 Community Development Block Grant (CDBG)	14.218	B-10-MC-29-0007	327,806
2011 – 12 Community Development Block Grant (CDBG)	14.218	B-11-MC-29-0007	392,430
Program income	14.218	-	7,390
Subtotal for CFDA 14.218			<u>1,102,072</u>
CDBG - State - Administered Small Cities Program Cluster:			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii:			
Passed through the Missouri Department of Economic Development:			
HERA – 2009 CDBG – Neighborhood Stabilization Program	14.228	2008-DN-14	116,339
Emergency Shelter Grants Program (ESG):			
Passed through the Missouri Department of Social Services:			
2011 – 12 Emergency Shelter Grant Program	14.231	ERO16412017	142,334
Home Investment Partnerships Program (HOME Program):			
2010 – 11 HOME Investment Partnerships	14.239	M10-MC-29-0202	425,434
Program income	14.239	-	847,560
Subtotal for CFDA 14.239			<u>1,272,994</u>
Community Development Block Grants/Brownfields Economic Development Initiative:			
Brownfields Economic Development Initiative (BEDI) Grant	14.246	B-03-BD-29-0043	79,103
Community Development Block Grants – Section 108 Loan Guarantees:			
Community Development Block Grants – Section 108 Loan Guarantees	14.248	B-03-MC-29-0007	290,000
Economic Development Initiative – Special Project, Neighborhood Initiative and Miscellaneous Grants:			
Economic Development Initiative (EDI) Special Project Grant V	14.251	B-06-SP-MO-0513	198,043
Public and Indian Housing:			
Passed through the Housing Authority of the City of Springfield, Missouri:			
2011 – 12 Housing Authority of Springfield	14.850	-	6,148
Total U.S. Department of Housing and Urban Development			<u>3,207,033</u>
U.S. Department of Justice:			
Bulletproof Vest Partnership Program:			
2011-12 Bulletproof Vest Partnership (BVP) Program	16.607	FY 2011 BVP	3,181
Public Safety Partnership and Community Policing Grants:			
2009 – 10 Community Oriented Policing Services (COPS) Technology Program Grant	16.710	2009CKWX0251	107,918
2010 – 11 Community Oriented Policing Services (COPS) Hiring Program Grant	16.710	2010ULWX0016	713,785
2011 – 12 Community Oriented Policing Services (COPS) Hiring Program Grant	16.710	2011ULWX0019	91,001
Subtotal for CFDA 16.710			<u>912,704</u>

City of Springfield, Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant/Contract Number	Federal Expenditures
JAG Program Cluster:			
Edward Byrne Memorial Justice Assistance Grant Program:			
2010 – 10 Justice Assistance Grant (JAG)	16.738	2010-DJ-BX-0543	\$ 8,828
2011 – 12 Justice Assistance Grant (JAG)	16.738	2011-DJ-BX-2950	125,330
ARRA – FY09 Justice Assistance Grant (JAG) Program	16.738	2009-SB-B9-0723	<u>146,960</u>
Subtotal for CFDA 16.738			<u>281,118</u>
Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories:			
Passed through the Missouri Department of Public Safety:			
ARRA – 2012 Internet Cyber Crime Initiative	16.803	2009-MJCCG-038	<u>64,493</u>
Subtotal for JAG Program Cluster			<u>345,611</u>
Equitable Sharing Program:			
Equitable Sharing Program	16.922	–	<u>329,079</u>
Total U.S. Department of Justice			<u>1,590,575</u>
U.S. Department of Labor:			
WIA Cluster:			
WIA Adult Program:			
Passed through the Missouri Division of Workforce Development:			
WIA Adult FY11, PY10/11	17.258	10-08-08-11	244,756
WIA Adult PY11, PY11/12	17.258	10-08-08-12	77,812
WIA Adult FY12, PY11/12	17.258	10-08-08-12	637,110
PY10 15% State Parks Youth Corps (SPYC) Summer Program	17.258	99-08-08-11	8,637
2003 JTPA, IV-D Hi-Risk Adult Special Project PY02/03	17.258	–	<u>506</u>
Subtotal for CFDA 17.258			<u>968,821</u>
WIA Youth Activities:			
Passed through the Missouri Division of Workforce Development:			
2010 WIA Youth Program PY10, PY10/11	17.259	10-08-08-11	193,577
2011 WIA Youth Program PY11, PY11/12	17.259	10-08-08-12	969,509
2012 WIA Youth Program PY12, PY12/13	17.259	10-08-08-13	38,071
PY10 15% State Parks Youth Corps (SPYC) Summer Program	17.259	99-08-08-11	<u>52,607</u>
Subtotal for CFDA 17.259			<u>1,253,764</u>
WIA Dislocated Worker Formula Grants:			
Passed through the Missouri Division of Workforce Development:			
2010 WIA, DWP FY11, PY10/11	17.278	10-08-08-11	262,577
2011 WIA, DWP PY11, PY11/12	17.278	10-08-08-12	218,986
2011 WIA, DWP FY12, PY11/12	17.278	10-08-08-12	542,403
2011 WIA 25%, Rapid Response Funds PY11, PY11/12	17.278	99-08-08-12	57,918
WIA 25% DWP Ozarks Technical Community College/Polar Tank Project	17.278	99-08-08-12	12,445
PY10 15% State Parks Youth Corps (SPYC) Summer Program	17.278	99-08-08-11	<u>17,274</u>
Subtotal for CFDA 17.278			<u>1,111,603</u>
Subtotal for WIA Cluster			<u>3,334,188</u>
Workforce Investment Act (WIA) National Emergency Grants:			
Passed through the Missouri Division of Workforce Development:			
National Emergency Grants (NEG) Flood Clean Up PY11/12	17.277	25-08-08-11	<u>1,346,044</u>
Total U.S. Department of Labor			<u>4,680,232</u>

City of Springfield, Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant/Contract Number	Federal Expenditures
U.S. Department of Transportation:			
Airport Improvement Program:			
Rehabilitation of Runway 14/32 – Schedules I and IV	20.106	3-29-0077-46-2011	\$ 4,230,832
Rehabilitation of Runway 14/32 – Schedules II and III	20.106	3-29-0077-44-2010	2,816,372
Update Master Plan Study	20.106	3-29-0077-41-2010	149,810
Subtotal for CFDA 20.106			<u>7,197,014</u>
Highway Planning and Construction Cluster:			
Highway Planning and Construction:			
Passed through the Missouri Highways and Transportation Commission:			
Boonville Avenue Streetscape Phase 1 North	20.205	STP-5900(839)	124,283
Boonville Avenue North Streetscape Phase II	20.205	STP-9900(885)	13,870
Commercial Street Streetscape Phase 4	20.205	STP-9900(886)	63,989
North Campbell Avenue Streetscape Phase 1	20.205	STP-9900(887)	34,541
Walnut Streetscape Phase 3	20.205	STP-5910(808)	480,000
Campbell Sidewalks - Cherokee to Battlefield	20.205	STP-9900(888)	22,345
Campbell/Weaver Intersection Improvements	20.205	STP-5907(801)	1,039,103
Intelligent Transportation System (ITS) Program Construction and Integration of Springfield Regional Transportation Management Center (TMC) and Field Deployment Project – Federal FY 2003 Congressional Earmark Grant			
	20.205	ITS-0329(801)	3,309
Intelligent Transportation System (ITS) Program Design and Integration of the Springfield Regional Transportation Management Center (TMC) and Field Deployment Project – Federal FY 2004 Congressional Earmark Grant			
	20.205	ITS-0429(801)	133,929
FY 2011 – FY 2012 Surface Transportation Program (STP) - Urban Program Agreement - Transportation Management Center Salaries			
	20.205	STP-5938(801)	228,840
Fassnight Creek Greenway Trail	20.205	STP-9900(820)	194,261
South Dry Sac Greenway Section F	20.205	STP-5900(841)	13,803
Wilson's Creek Greenway Phase 3	20.205	STP-5900(844)	246,074
Passed through the Ozarks Transportation Organization:			
2012 Aerial Pictometry - Consolidated Transportation Planning Grant	20.205	–	40,000
Subtotal for CFDA 20.205			<u>2,638,347</u>
Highway Safety Cluster:			
State and Community Highway Safety:			
Passed through the Missouri Department of Transportation:			
2010-11 Hazardous Moving Violation Enforcement	20.600	11-PT-02-126	24,348
2011-12 Hazardous Moving Violation Enforcement	20.600	12-PT-02-100	42,488
Subtotal for CFDA 20.600			<u>66,836</u>
Alcohol Impaired Driving Countermeasures Incentive Grants:			
Passed through the Missouri Department of Transportation:			
2011-12 Youth Alcohol Enforcement	20.601	12-K8-03-081	45,633
Passed through the University of Central Missouri:			
2011 You Drink & Drive, YOU LOSE Enforcement Campaign	20.601	–	893
Subtotal for CFDA 20.601			<u>46,526</u>
State Traffic Safety Information System Improvement Grants:			
Passed through the Missouri Department of Transportation:			
2011-12 Part-Time Data Entry	20.610	12-K9-04-002	4,000
Child Safety and Child Booster Seats Incentive Grants:			
Passed through the University of Central Missouri:			
2011 Child Passenger Safety Enforcement	20.613	–	1,315
Subtotal for Highway Safety Cluster			<u>118,677</u>

City of Springfield, Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant/Contract Number	Federal Expenditures
Alcohol Open Container Requirements:			
Passed through the Missouri Department of Transportation:			
2010-11 DWI Enforcement	20.607	11-154-AL-107	\$ 10,305
2011-12 DWI Enforcement	20.607	12-154-AL-078	48,631
2010-11 Sobriety Checkpoint	20.607	11-154-AL-108	8,101
2011-12 Sobriety Checkpoint	20.607	12-154-AL-079	15,237
2010-11 Youth Alcohol Enforcement	20.607	11-154-AL-106	8,815
Passed through the University of Central Missouri:			
2012 Youth Alcohol DWI Enforcement Campaign	20.607	-	788
Subtotal for CFDA 20.607			<u>91,877</u>
Total U.S. Department of Transportation			<u>10,045,915</u>
U.S. Department of the Treasury:			
Treasury Forfeiture Fund Program:			
Treasury Forfeiture Fund Program	21.000	-	16,376
Total U.S. Department of the Treasury			<u>16,376</u>
U.S. Environmental Protection Agency:			
Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act:			
Passed through the Missouri Department of Natural Resources:			
2011-12 Fine Particulate Matter 2.5 (PM2.5) Ambient Air Monitoring Network	66.034	A-5004-11	4,135
Capitalization Grants for Clean Water State Revolving Funds:			
Passed through the Missouri Department of Natural Resources:			
Capitalization Grants for Clean Water State Revolving Funds - Spring Branch			
Sewer and Ozone	66.458	C295406-03	4,950
ARRA – Spring Branch Sewer and Ozone Loan	66.458	C295406-04L	4,495,300
Subtotal for CFDA 66.458			<u>4,500,250</u>
Nonpoint Source Implementation Grants:			
Passed through the Watershed Committee of the Ozarks:			
Springfield - Greene County Urban Watershed Stewardship	66.460	-	26,831
Performance Partnership Grants:			
Passed through the Missouri Department of Natural Resources:			
2010-11 Air Pollution Control (FFY2011 Performance Partnership Grant Subgrant)	66.605	A-0004-11	20,323
Brownfields Assessment and Cleanup Cooperative Agreements:			
Brownfields VII – Cleanup Site 1	66.818	BF – 98796601	26,246
Brownfields Cleanup Grant - Jordan Valley West Meadows Site 5	66.818	BF – 97727501	942
Brownfields Cleanup Grant - Jordan Valley West Meadows Site 6	66.818	BF – 97727601	953
Brownfields Cleanup Grant - Jordan Valley West Meadows Site 7	66.818	BF – 97727701	1,080
Brownfields Revolving Loan Fund – Program income	66.818	-	14,760
ARRA – Brownfields VIII – Petroleum Assessment	66.818	2B – 97707701	71,709
ARRA – Brownfields IX – Hazardous Substance Assessment	66.818	2B – 97707801	75,549
ARRA – Brownfields X – Jordan Valley West Meadows Environmental Cleanup	66.818	2B – 97707901	7,518
ARRA – Brownfields Revolving Loan Fund	66.818	2B – 97708401	21,359
Passed through the State Environmental Improvement and Energy Resources Authority:			
ARRA – Missouri Brownfields Revolving Loan Fund Program – 1420 West College Street Cleanup	66.818	2B – 97709001-0	333,576
Subtotal for CFDA 66.818			<u>553,692</u>
Total U.S. Environmental Protection Agency			<u>5,105,231</u>

City of Springfield, Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant/Contract Number	Federal Expenditures
U.S. Department of Energy:			
State Energy Program:			
Passed through the Missouri Department of Natural Resources:			
ARRA – Renewable Energy/Sustainable Food Project – Feasibility Study	81.041	G11-SEP-RES-02	\$ 3,948
Conservation Research and Development:			
Compressed Natural Gas Fueling Facility	81.086	DE-EE0004291	312,856
Energy Efficiency and Conservation Block Grant Program (EECBG):			
ARRA – Energy Efficiency & Conservation Block Grant Program	81.128	DE-SC0001796	190,258
Total U.S. Department of Energy			<u>507,062</u>
U.S. Department of Education:			
Twenty-First Century Community Learning Centers:			
Passed through Springfield Public Schools:			
2010-11 21st Century Community Learning Centers/Afterschool Program – COHORT 5	84.287	21stCCLC0910-YR2	17,147
2011-12 21st Century Community Learning Centers/Afterschool Program – COHORT 4	84.287	21stCCLC0708-YR5	170,997
2011-12 21st Century Community Learning Centers/Afterschool Program – COHORT 5	84.287	21stCCLC0910-YR3	623,408
2011-12 21st Century Community Learning Centers/Afterschool Program – COHORT 6	84.287	21stCCLC1112	436,082
Total U.S. Department of Education			<u>1,247,634</u>
U.S. Department of Health and Human Services:			
Public Health Emergency Preparedness:			
Passed through the Missouri Department of Health and Senior Services:			
2010-11 Regional Public Health Emergency Planning & Preparedness	93.069	AOC10380107-Am. 2	53,974
2011-12 Public Health Emergency Preparedness	93.069	AOC12380175-Am. 1	206,893
Subtotal for CFDA 93.069			<u>260,867</u>
Substance Abuse and Mental Health Services - Projects of Regional and National Significance:			
Passed through the Community Partnership of the Ozarks, Inc.:			
2010-11 Sober Truth on Preventing Underage Drinking (STOP) Grant	93.243	–	1,939
2011-12 Sober Truth on Preventing Underage Drinking (STOP) Grant	93.243	–	4,643
Subtotal for CFDA 93.243			<u>6,582</u>
TANF Cluster:			
Temporary Assistance for Needy Families:			
Passed through the Missouri Department of Social Services:			
Missouri Work Assistance Program FY10/12	93.558	C311006004	758,756
Missouri Work Assistance Program PY11/12	93.558	C311006004	1,004,119
Missouri Work Assistance Program PY11/12 - Joplin	93.558	C311006004	238,986
Subtotal for CFDA 93.558			<u>2,001,861</u>
HIV Care Formula Grants:			
Passed through the Missouri Department of Health and Senior Services:			
2011 – 12 HIV Case Management – Southwest Region	93.917	C308243001-Am. 4	1,064,837
2012 – 13 HIV Case Management – Southwest Region	93.917	C308243001-Am. 5	431,997
Subtotal for CFDA 93.917			<u>1,496,834</u>
Maternal and Child Health Services Block Grant to the States (MCH Block Grants):			
Passed through the Missouri Department of Health and Senior Services:			
2010 – 11 Maternal Child Health Services	93.994	AOC08380284-Am. 5	14,101
2011 – 12 Maternal Child Health Services	93.994	AOC12380074-Am. 1	42,687
Subtotal for CFDA 93.994			<u>56,788</u>
Total U.S. Department of Health and Human Services			<u>3,822,932</u>

City of Springfield, Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant/Contract Number	Federal Expenditures
Executive Office of the President:			
High Intensity Drug Trafficking Areas Program:			
Passed through the Missouri Department of Public Safety:			
2011 – 12 High Intensity Drug Trafficking Area (HIDTA)	95.001	G11MW0001A	\$ 81,476
2012 – 13 High Intensity Drug Trafficking Area (HIDTA)	95.001	G12MW0001A	49,813
Total Executive Office of the President			<u>131,289</u>
U.S. Department of Homeland Security:			
Emergency Management Institute Training Assistance:			
Community-Specific Integrated Emergency Management Courses - July 16-19, 2012	97.026	-	<u>23,195</u>
Hazard Mitigation Grant:			
Passed through the Missouri Emergency Management Agency:		FEMA-1760-DR-MO	
Hazard Mitigation Grant - Acquire Flood Prone Properties	97.039	Project #0001	<u>1,125</u>
Assistance to Firefighters Grant:			
Fire Prevention and Safety Grants - Smoke Alarms	97.044	EMW-2010-FP-00730 - Amendment 1	28,788
Operations and Safety Program - Extrication Equipment and Sprinkler Systems	97.044	EMW-2011-FO-02085	<u>149,240</u>
Subtotal for CFDA 97.044			<u>178,028</u>
Homeland Security Grant Program:			
Passed through Missouri State University:			
Region D 2009 Homeland Security Grant	97.067	2009-SS-T9-0062	21,636
Region D 2010 Homeland Security Grant	97.067	2010-SS-T0-0039	<u>37,616</u>
Subtotal for CFDA 97.067			<u>59,252</u>
State Homeland Security Program:			
Passed through Springfield-Greene County Office of Emergency Management:			
Homeland Security Regional Response System (HSRRS) Sustainment	97.073	2009-SS-T9-0062 - Adjustment 1	1,456
Staffing for Adequate Fire and Emergency Response (SAFER) - Hiring Program:			
Staffing for Adequate Fire and Emergency Response (SAFER) - Hiring Program	97.083	EMW-2009-FH-00059	<u>658,020</u>
Total U.S. Department of Homeland Security			<u>921,076</u>
Total expenditures of federal awards			<u>\$ 32,380,617</u>

City of Springfield, Missouri
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Notes to Schedule of Expenditures of Federal Awards

(1) Organization and Basis of Presentation

The City of Springfield, Missouri (the City) is the recipient of many federal grants. Various city departments administer these grant programs. All grants are accounted for in the general fund, special revenue funds, capital project funds, and enterprise funds of the City department benefiting from the grant.

The accompanying schedule of expenditures of federal awards (the schedule or SEFA) presents the activity of all federal award programs of the City, except as indicated in *Note 5*. This schedule does not include the federal grant funds received by City Utilities of Springfield, Missouri, a component unit of the City, because these federal award programs are reported upon separately. All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included in the schedule.

Basis of Presentation

The accompanying schedule of expenditures of federal awards has been prepared in accordance with accounting principles generally accepted in the United States of America, with expenditures presented on a modified accrual basis in the general, special revenue and capital projects funds and an accrual basis in the enterprise funds, whereby expenditures are recognized in the accounting period in which the liability is incurred. For reimbursement-type grants, only the reimbursable expenditures are shown as federal expenditures. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

(2) Local Government Contributions

Local cost-sharing is required by certain federal grants. The amount of cost-sharing varies by program. Only the federal share of expenditures is presented in the schedule.

City of Springfield, Missouri
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

(3) Subgrantees

Certain program funds are passed through the City to subgrantee organizations. The schedule does not include disbursements made by the subgrantees outside the City's direct control, but does include disbursements to those subgrantees. Of the programs in the accompanying schedule, the following amounts were passed through the City to subgrantee organizations:

Program Title	Subgrantee Amounts
Brownfields Assessment and Cleanup Cooperative Agreements	\$ 30,543
Community Development Block Grants/Entitlement Grants	356,145
Edward Byrne Memorial Justice Assistance Grant Program	197,092
Emergency Shelter Grants Program (ESG)	142,334
HIV Care Formula Grants	1,210,133
Homeland Security Grant Program	15,000
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program	15,621
WIA Youth Activities	639,933
Total Funds Disbursed to Subgrantees	\$ 2,606,801

(4) Relationship to Basic Financial Statements

Federal award revenues and contributions are reported in the City's basic financial statements as follows:

City of Springfield, Missouri
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

CFDA	Program Title	General	Special Revenue	Capital Projects	Enterprise	Primary Government Total
10.557	Special Supplemental Nutritional Program for Women, Infants & Children	\$ -	\$ 1,103,552	\$ -	\$ -	\$ 1,103,552
10.559	Summer Food Services Program For Children	-	1,710	-	-	1,710
14.218	Community Development Block Grants/Entitlement Grants	-	1,102,072	-	-	1,102,072
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	-	116,339	-	-	116,339
14.231	Emergency Shelter Grants Program (ESG)	-	142,334	-	-	142,334
14.239	Home Investment Partnerships Program (HOME Program)	-	1,272,994	-	-	1,272,994
14.246	Community Development Block Grants/Brownfields Economic Development Initiative	-	79,103	-	-	79,103
14.248	Community Development Block Grants - Section 108 Loan Guarantees	-	290,000	-	-	290,000
14.251	Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants	-	-	198,043	-	198,043
14.850	Public and Indian Housing	-	6,148	-	-	6,148
16.607	Bulletproof Vest Partnership Program	-	3,181	-	-	3,181
16.710	Public Safety Partnership and Community Policing Grants	-	912,704	-	-	912,704
16.738	Edward Byrne Memorial Justice Assistance Grant Program	-	281,118	-	-	281,118
16.803	Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program	-	64,493	-	-	64,493
16.922	Equitable Sharing Program	-	329,079	-	-	329,079
17.258	WIA Adult Program	-	968,821	-	-	968,821
17.259	WIA Youth Activities	-	1,253,764	-	-	1,253,764
17.278	WIA Dislocated Worker Formula Grants	-	1,111,603	-	-	1,111,603
17.277	Workforce Investment Act (WIA) National Emergency Grants	-	1,346,044	-	-	1,346,044
20.106	Airport Improvement Program	-	-	-	7,197,014	7,197,014
20.205	Highway Planning and Construction	-	-	2,638,347	-	2,638,347
20.600	State and Community Highway Safety	-	66,836	-	-	66,836
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants	-	46,526	-	-	46,526
20.610	State Traffic Safety Information System Improvement Grants	-	4,000	-	-	4,000
20.613	Child Safety and Child Booster Seats Incentive Grants	-	1,315	-	-	1,315
20.607	Alcohol Open Container Requirements	-	91,877	-	-	91,877
21.000	Treasury Forfeiture Fund Program	-	16,376	-	-	16,376
66.034	Surveys, Studies, Investigations, Demonstrations & Special Purpose Activities Relating to the Clean Air Act	-	4,135	-	-	4,135
66.458	Capitalization Grants for Clean Water State Revolving Funds	-	-	-	4,500,250	4,500,250
66.460	Nonpoint Source Implementation Grants	-	-	26,831	-	26,831
66.605	Performance Partnership Grants	-	20,323	-	-	20,323
66.818	Brownfields Assessment and Cleanup Cooperative Agreements	-	553,692	-	-	553,692
81.041	State Energy Program	-	-	-	3,948	3,948
81.086	Conservation Research and Development	-	-	312,856	-	312,856
81.128	Energy Efficiency and Conservation Block Grant Program (EECBG)	-	-	190,258	-	190,258
84.287	Twenty-First Century Community Learning Centers	-	1,247,634	-	-	1,247,634
93.069	Public Health Emergency Preparedness	-	260,867	-	-	260,867
93.243	Substance Abuse and Mental Health Services - Projects of Regional and National Significance	-	6,582	-	-	6,582
93.558	Temporary Assistance For Needy Families	-	2,001,861	-	-	2,001,861
93.917	HIV Care Formula Grants	-	1,496,834	-	-	1,496,834
93.994	Maternal and Child Health Services Block Grant To The States (MCH Block Grants)	-	56,788	-	-	56,788
95.001	High Intensity Drug Trafficking Areas Program	-	131,289	-	-	131,289
97.039	Hazard Mitigation Grant	-	-	1,125	-	1,125
97.044	Assistance to Firefighters Grant	-	178,028	-	-	178,028
97.083	Staffing for Adequate Fire and Emergency Response (SAFER) - Hiring Program	-	658,020	-	-	658,020
	Total	-	17,228,042	3,367,460	11,701,212	32,296,714
	Additional federal awards not recorded as revenue in the fund financial statements	23,195	60,708	-	-	83,903
		\$ 23,195	\$ 17,288,750	\$ 3,367,460	\$ 11,701,212	\$ 32,380,617

City of Springfield, Missouri
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

(5) Federal Expenditures for MoDOT-Managed Projects

Certain highway and construction projects funded with federal awards are performed in conjunction with the Missouri Department of Transportation (MoDOT). MoDOT leads some joint projects, incurring all expenditures and handling the reimbursement requests. In these instances, the City authorizes MoDOT to use its awarded federal monies to complete the project. MoDOT accepts responsibility for any compliance requirements related to the federal monies utilized for the project. The City does not actually expend the monies or receive reimbursement. Due to these factors, the MoDOT-led projects are not presented on the schedule.

During the fiscal year ended June 30, 2012, the following federal monies awarded to the City were expended on joint projects with MoDOT.

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant/Contract Number	Federal Expenditures
U.S. Department of Transportation:			
Highway Planning and Construction:			
Passed through the Missouri Highways and Transportation Commission:			
Campbell Widening from South Avenue to Plainview Road	20.205	J8P0792	\$ 350,102
Glenstone Pedestrian Accommodations	20.205	J8S2150	106,000
			\$ 456,102

(6) Outstanding Loan Principal Balances

The following is a list of the outstanding principal balances related to program loans at June 30, 2012:

Community Development Block Grants/Entitlement Grants (14.218)

Outstanding principal balances at June 30, 2012	\$ 14,557,013
Current year loans included in the SEFA	89,335
Current year expenses included in the SEFA	1,012,737

HOME Investment Partnerships Program (14.239)

Outstanding principal balances at June 30, 2012	18,338,716
Current year loans included in the SEFA	828,606
Current year expenses included in the SEFA	444,388

Community Development Block Grants - Section 108 Loan Guarantees (14.248)

Outstanding principal balances at June 30, 2012	7,072,619
Current year loans included in the SEFA	290,000

**Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters Based on an
Audit of the Financial Statements Performed in Accordance with
Government Auditing Standards**

The Honorable Mayor and Members
of the City Council
City of Springfield, Missouri
Springfield, Missouri

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Springfield, Missouri (the "City") as of and for the year ended June 30, 2012, which collectively comprise its basic financial statements, and have issued our report thereon dated December 11, 2012, which contains an explanatory paragraph regarding the restatement of the prior year financial statements. We conducted our audit in accordance with 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.

Internal Control over Financial Reporting

Management of the City is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above. However, we identified a certain deficiency in internal control over financial reporting described in the accompanying schedule of findings and questioned costs as item 2012-01 that we consider to be a significant deficiency in internal control over financial reporting. 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.

The Honorable Mayor and Members
of the City Council
City of Springfield, Missouri

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of 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*.

The City's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the City's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Honorable Mayor, City Council, City management and others within the City, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

BKD, LLP

December 11, 2012

**Independent Accountants' Report on Compliance with
Requirements That Could Have a Direct and Material Effect on
Each Major Program and on Internal Control Over Compliance in
Accordance with OMB Circular A-133 and Schedule of Expenditures of
Federal Awards**

The Honorable Mayor and Members
of the City Council
City of Springfield, Missouri
Springfield, Missouri

Compliance

We have audited the compliance of City of Springfield, Missouri (the City) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the City's management. Our responsibility is to express an opinion on the compliance of the City of Springfield, Missouri based on our audit.

The City's basic financial statements include the operations of City Utilities of Springfield, Missouri, a discretely presented component unit, which expended \$4,155,956 in federal awards during its fiscal year ended September 30, 2011, which are not included in the City's schedule of expenditures of federal awards for the year ended June 30, 2012. Our audit, described below, did not include the operations of City Utilities of Springfield, Missouri because the component unit had a separate audit in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination on the City's compliance with those requirements.

The Honorable Mayor and Members
of the City Council
City of Springfield, Missouri

As described in items 2012-02 and 2012-03 in the accompanying schedule of findings and questioned costs, the City did not comply with requirements regarding reporting and subrecipient monitoring, that are applicable to its HIV Care Formula Grants program. Compliance with such requirements is necessary, in our opinion, for the City to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the City of Springfield, Missouri 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, 2012.

Internal Control Over Compliance

The management of the City is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the City's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2012-02 and 2012-03 to be material weaknesses.

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the City's responses and, accordingly, we express no opinion on the responses.

The Honorable Mayor and Members
of the City Council
City of Springfield, Missouri

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Springfield, Missouri as of and for the year ended June 30, 2012, and have issued our report thereon dated December 11, 2012, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the City of Springfield, Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, is presented for purposes of additional analysis 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

This report is intended solely for the information and use of the Honorable Mayor, City Council, City management and others within the City, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

BKD, LLP

December 11, 2012

City of Springfield, Missouri
Schedule of Findings and Questioned Costs
Year Ended June 30, 2012

6. The audit disclosed findings required to be reported by OMB Circular A-133? Yes No

7. The City's major programs were:

Cluster/Program	CFDA Number
Special Supplemental Nutritional Program for Women, Infants and Children	10.557
Home Investment Partnerships Program (HOME Program)	14.239
WIA National Emergency Grants	17.277
Airport Improvement Program	20.106
Capitalization Grants for Clean Water State Revolving Funds	66.458
21 st Century Community Learning Centers/After School Program	84.287
HIV Care Formula Grants	93.917

8. The threshold used to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133 was \$971,419.

9. The City qualified as a low-risk auditee as that term is defined in OMB Circular A-133? Yes No

City of Springfield, Missouri
Schedule of Findings and Questioned Costs
Year Ended June 30, 2012

Reference Number	Finding	Questioned Costs
Findings Required to be Reported by Government Auditing Standards		
2012-01	<p>Audit Adjustments</p> <p>Criteria or Specific Requirement - Management is responsible for establishing and maintaining effective internal controls over financial reporting.</p> <p>Condition - Loans from the Department of Housing and Urban Development (HUD) for the Section 108 program had not been appropriately recognized in the governmental activities and community development fund financial statements.</p> <p>Context - From 2005 to 2007, the City received \$8,085,000 in loans from the Department of Housing and Urban Development to fund the Section 108 loan program. These loans were accounted for as grants in the community development fund and were not reported as long-term liabilities in the governmental activities statement of net assets.</p> <p>Effect - An audit adjustment was necessary to correct the governmental activities and community development fund financial statements at June 30, 2012 and restate net assets and fund balance at June 30, 2011.</p> <p>Cause - The Finance Department of the City had discussed the proper accounting treatment of HUD loans payable with the predecessor auditor when the City entered into the agreements with HUD. The mutually agreed upon treatment of these loans in the financial statements was not in accordance with Governmental Accounting Standards Board Statement No. 34, <i>Basic Financial Statements and Management's Discussion and Analysis - for State and Local Governments</i>.</p> <p>Recommendation - The loans payable to HUD should be accounted for as long-term liabilities in the governmental activities financial statements. Principal and interest payments on the loan should be accounted for as debt service expenditures in the community development fund financial statements.</p> <p>Views of Responsible Officials and Planned Corrective Actions - The City agrees with the recommendation of our current auditor and restated both the community development fund and the governmental activities. To provide some perspective, the City did confer with and present the community development loan program consistent with how the City and our predecessor audit firm believed our loan program should have been presented. Both the City and our predecessor audit firm were in agreement with the presentation of the loan program at the time.</p>	None

City of Springfield, Missouri
Schedule of Findings and Questioned Costs
Year Ended June 30, 2012

Reference Number	Finding	Questioned Costs
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Findings Required to be Reported by OMB Circular A-133

2012-02	<p>U.S. Department of Health and Human Services - HIV Care Formula Grants, Passed through the Missouri Department of Health and Senior Services CFDA Number 93.917 #C308243001 Reporting</p>	None
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Criteria or Specific Requirement - The grant document requires that the contractor monitor subrecipients on an annual basis and provide written reports of all monitoring activities to the state agency within sixty (60) days of the monitoring.

Condition - The Springfield Greene County Health Department failed to file the required written monitoring reports with the state agency within the sixty days allowed.

Context - Out of a population of four monitoring reports, four reports were filed outside of the sixty days allowed.

Effect - The reporting to the state agency was not timely.

Cause - The City did not have controls in place to ensure timely filing.

Recommendation - Controls should be established to make sure that report due dates are being monitored and reports are submitted timely.

Views of Responsible Officials and Planned Corrective Actions - The Springfield-Greene County Health Department agrees with the finding regarding CFDA Number 93.917 #C308243001. Subrecipient contract monitoring reports were not filed within sixty (60) days of the monitoring. The HIV Case Management Coordinator and the Administrator of Community Health and Epidemiology for the Springfield-Greene County Health Department will ensure that all future subcontract reports are submitted within the required sixty (60) days following subrecipient audits.

City of Springfield, Missouri
Schedule of Findings and Questioned Costs
Year Ended June 30, 2012

Reference Number	Finding	Questioned Costs
2012-03	<p style="text-align: center;">U.S. Department of Health and Human Services - HIV Care Formula Grants, Passed through the Missouri Department of Health and Senior Services CFDA Number 93.917 #C308243001 Subrecipient Monitoring</p> <p>Criteria or Specific Requirement - The compliance supplement requires subrecipient monitoring to include procedures to ensure that subrecipients expending \$500,000 or more in federal awards during the subrecipients' fiscal year have met the OMB Circular A-133 audit requirements.</p> <p>Condition - The Springfield Greene County Health Department failed to ensure that required subrecipient audits were completed.</p> <p>Context - Audit reports were not requested and reviewed for either of the two subrecipients for this grant.</p> <p>Effect - Corrective action on audit findings for the subrecipients might not be timely and sufficient to meet the requirements of the grant.</p> <p>Cause - Controls were insufficient as the Health Department was unaware that this was required as part of subrecipient monitoring.</p> <p>Recommendation - Controls should be established to ensure subrecipient audits are completed and action taken when needed.</p> <p>Views of Responsible Officials and Planned Corrective Actions - The Springfield-Greene County Health Department agrees with the finding regarding CFDA Number 93.917 #C308243001. HIV Case Management subrecipient audits were not officially reviewed on an annual basis to ensure OMB Circular A-133 audit requirements were met. The Springfield-Greene County Health Department will make annual single audit reports part of future subrecipient contract deliverables where federal funding is passed through. The Health Department will annually contact each subrecipient to obtain their A-133 report or a written statement that the entity did not meet the \$500,000 threshold and was not required to undergo an A-133 audit. The subrecipient A-133 reports will be reviewed and appropriate follow-up action taken to ensure any findings related to monies passed through the Springfield-Greene County Health Department are addressed in an appropriate and timely manner.</p>	None

City of Springfield, Missouri
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2012

Reference Number	Summary of Finding	Status
2011-02	<p>U.S. Department of Transportation Airport Improvement Program - ARRA - Reporting CFDA Number 20.106 Inadequate Segregation of Duties over Reporting</p> <p>Criteria - As required by A-102 Common Rule and OMB Circular A-110, the City is required to have appropriate segregation of duties in place to ensure reports are accurately and timely prepared and submitted.</p> <p>Condition - The City did not have a separate individual reviewing certain reports after preparation prior to submission.</p> <p>Proper Perspective - The Monthly SF-271 Report - <i>Outlay Report and Request for Reimbursement for Construction Programs</i> was prepared, signed and submitted by the same person without another individual reviewing for completeness and accuracy in one out of five sample selections. Additionally, the quarterly ARRA Section 1512 reports were always prepared and submitted by the same individual without review by another individual.</p> <p>Cause - The City did not have appropriate segregation of duties controls in place to ensure reports are prepared and submitted appropriately.</p> <p>Recommendation - That the City have a second member of management review all reports prior to submission.</p>	Resolved
2011-03	<p>U.S. Department of Transportation Airport Improvement Program - ARRA - Equipment and Real Property Management CFDA Number 20.106 Inadequate Controls Over Equipment and Real Property Management</p> <p>Criteria - As required by A-102 Common Rule and OMB Circular A-110, a physical inventory of equipment acquired under Federal awards should be taken once every two years to ensure that equipment acquired with Federal funds is appropriately maintained and safeguarded.</p> <p>Condition - The City does not have a documented physical inventory observation policy in place at the Airport.</p>	Resolved

City of Springfield, Missouri
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2012

Reference Number	Summary of Finding	Status
	<p>Proper Perspective - A complete physical count of inventory purchased with Federal funds was not documented as being completed during fiscal year 2010 or fiscal year 2011. The Airport has 14 assets purchased with Federal funding. Management's practice was to take a visual exam of assets on a periodic basis, but no documentation was maintained.</p> <p>Cause - The City did not have a policy in place at the Airport which required that a documented physical inventory observation is performed at least once every two years.</p> <p>Recommendation - That the City formally document a physical inventory count and establish a policy at the Airport which requires that the required observations are being performed and documented.</p>	
2011-04	<p>U.S. Department of Housing and Urban Development</p> <p>HOME - Reporting</p> <p>CFDA Number 14.239</p> <p>Inadequate Segregation of Duties Over Reporting</p> <p>Criteria - As required by A-102 Common Rule and OMB Circular A-110, the City should have appropriate segregation of duties to ensure reports are accurately and timely prepared and submitted.</p> <p>Condition - The City did not have a separate individual reviewing reports after preparation prior to submission.</p> <p>Proper Perspective - The City did not have a review procedure in place relating to the annual HUD Report 60002, <i>Section 3 Summary Report, Economic Opportunities for Low- and Very Low-Income Persons</i>, and as a result, this report was submitted to the funding agency with inaccurate information included. The City subsequently resubmitted a corrected report.</p> <p>Cause - The City did not have appropriate segregation of duties controls in place for the reporting compliance requirements.</p> <p>Recommendation - That the City have a second member of management review all reports prior to submission.</p>	Resolved