

City of Springfield, Missouri

Single Audit Reports

June 30, 2013

City of Springfield, Missouri
June 30, 2013

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City of Springfield, Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/ Program Title	CFDA Number	Grant/Contract Number	Federal Expenditures
U.S. Department of Agriculture:			
Special Supplemental Nutrition Program for Women, Infants, and Children:			
Passed through the Missouri Department of Health and Senior Services:			
2011 – 12 WIC Local Agency Nutrition Services	10.557	ERS04512216	\$ 312,358
2012 – 13 WIC Local Agency Nutrition Services	10.557	ERS04513216 - Am. 1	942,366
Subtotal for CFDA 10.557			<u>1,254,724</u>
Child Nutrition Cluster:			
Summer Food Service Program for Children:			
Passed through the Missouri Department of Health and Senior Services:			
2013 Summer Food Service Program Inspections - Child Nutrition	10.559	ERS219-1397i	1,890
Subtotal for CFDA 10.559 and Child Nutrition Cluster			<u>1,890</u>
State Administrative Expenses for Child Nutrition:			
Passed through the Missouri Department of Health and Senior Services:			
2012 – 13 Child Care Health Consultation	10.560	DH130002102	5,974
Total U.S. Department of Agriculture			<u>1,262,588</u>
U.S. Department of Housing and Urban Development:			
CDBG - Entitlement Grants Cluster:			
Community Development Block Grants/Entitlement Grants:			
2011 – 12 Community Development Block Grant (CDBG)	14.218	B-11-MC-29-0007	840,154
2012 – 13 Community Development Block Grant (CDBG)	14.218	B-12-MC-29-0007	346,820
Program income	14.218	-	7,835
Subtotal for CFDA 14.218 and CDBG - Entitlement Grants Cluster			<u>1,194,809</u>
CDBG - State - Administered CDBG 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	262,191
Subtotal for CFDA 14.228 and CDBG - State - Administered CDBG Cluster			<u>262,191</u>
HOME Investment Partnerships Program:			
2010 – 11 HOME Investment Partnerships	14.239	M10-MC-29-0202	67,566
2011 – 12 HOME Investment Partnerships	14.239	M-11-MC-29-0202	283,860
Program income	14.239	-	1,122,071
Subtotal for CFDA 14.239			<u>1,473,497</u>
Community Development Block Grants/Brownfields Economic Development Initiative:			
Brownfields Economic Development Initiative (BEDI) Grant	14.246	B-03-BD-29-0043	54,032
Community Development Block Grants _ Section 108 Loan Guarantees:			
Community Development Block Grants _ Section 108 Loan Guarantees	14.248	B-03-MC-29-0007	46,756
Public and Indian Housing:			
Passed through the Housing Authority of the City of Springfield, Missouri:			
2012 – 13 Housing Authority of Springfield	14.850	-	3,076
Total U.S. Department of Housing and Urban Development			<u>3,034,361</u>
U.S. Department of Interior:			
Historic Preservation Fund Grants-In-Aid:			
Passed through the Missouri Department of Natural Resources:			
2012 – 13 Historic Preservation Fund Grant - Archaeology Days at the McKenzie-Townsend Site	15.904	29-12-41932-010	11,285
Total U.S. Department of Interior			<u>11,285</u>
U.S. Department of Justice:			
Bulletproof Vest Partnership Program:			
2012-13 Bulletproof Vest Partnership (BVP) Program	16.607	FY 2012 BVP	2,302
Public Safety Partnership and Community Policing Grants:			
2009 – 10 Community Oriented Policing Services (COPS) Technology Program Grant	16.710	2009CKWX0251	25,382
2010 – 11 Community Oriented Policing Services (COPS) Hiring Program Grant	16.710	2010ULWX0016	771,283
2011 – 12 Community Oriented Policing Services (COPS) Hiring Program Grant	16.710	2011ULWX0019	243,627
Subtotal for CFDA 16.710			<u>1,040,292</u>
JAG Program Cluster:			
Edward Byrne Memorial Justice Assistance Grant Program:			
2012 – 13 Justice Assistance Grant (JAG) - Law Enforcement Equipment	16.738	2012-DJ-BX-0403	99,770

City of Springfield, Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/ Program Title	CFDA Number	Grant/Contract Number	Federal Expenditures
Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories:			
Passed through the Missouri Department of Public Safety:			
ARRA – 2013 Internet Cyber Crime Initiative	16.803	2009-MJCCG-053	\$ 52,997
Subtotal for JAG Program Cluster			<u>152,767</u>
Equitable Sharing Program:			
Equitable Sharing Program	16.922	–	268,715
Total U.S. Department of Justice			<u>1,464,076</u>
U.S. Department of Labor:			
Unemployment Insurance:			
Passed through the Missouri Division of Workforce Development:			
Emergency Unemployment Compensation Reemployment Services and Reemployment and Eligibility Assessments (EUC RES/REA) PY12/13	17.225	99-08-08-12	96,942
WIA Cluster:			
WIA Adult Program:			
Passed through the Missouri Division of Workforce Development:			
WIA Adult FY12, PY11/12	17.258	10-08-08-12	301,378
WIA Adult PY12, PY12/13	17.258	10-08-08-13	83,027
WIA Adult FY13, PY12/13	17.258	10-08-08-13	725,518
Job Fair PY92/93	17.258	–	778
2003 JTPA, IV-D Hi-Risk Adult Special Project PY02/03	17.258	–	100
Subtotal for CFDA 17.258			<u>1,110,801</u>
WIA Youth Activities:			
Passed through the Missouri Division of Workforce Development:			
WIA Youth Program PY11, PY11/12	17.259	10-08-08-12	98,706
WIA Youth Program PY12, PY12/13	17.259	10-08-08-13	965,200
WIA Youth Program PY13, PY13/14	17.259	10-08-08-14	131,896
Subtotal for CFDA 17.259			<u>1,195,802</u>
WIA Dislocated Worker Formula Grants:			
Passed through the Missouri Division of Workforce Development:			
WIA, Dislocated Worker Program FY12, PY11/12	17.278	10-08-08-12	381,541
WIA, Dislocated Worker Program PY12, PY12/13	17.278	10-08-08-13	148,569
WIA, Dislocated Worker Program FY13, PY12/13	17.278	10-08-08-13	583,624
WIA 25%, Rapid Response Funds PY12, PY12/13	17.278	99-08-08-13	61,967
WIA 25%, Rapid Response Funds, Show-Me Heroes On-the-Job Training Program PY12/13	17.278	99-08-08-13	31,035
Dislocated Worker 25% Tuition Pool	17.278	99-08-08-13	65,150
On-the-Job Training Coordinator PY12/13	17.278	99-08-08-13	49,645
Subtotal for CFDA 17.278			<u>1,321,531</u>
Subtotal for WIA Cluster			<u>3,628,134</u>
Workforce Investment Act (WIA) National Emergency Grants:			
Passed through the Missouri Division of Workforce Development:			
National Emergency Grant (NEG) Flood Clean Up PY11/12	17.277	25-08-08-11	153,680
National Emergency Grant (NEG) Flood Clean Up PY12/13	17.277	25-08-08-11	931,859
On-the-Job Training, National Emergency Grant PY12/13	17.277	25-08-08-11	29,590
Subtotal for CFDA 17.277			<u>1,115,129</u>
Total U.S. Department of Labor			<u>4,840,205</u>

City of Springfield, Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/ Program Title	CFDA Number	Grant/Contract Number	Federal Expenditures
U.S. Department of Transportation:			
Airport Improvement Program:			
Update Airport Master Plan	20.106	3-29-0077-41-2010	\$ <u>17,582</u>
Highway Planning and Construction Cluster:			
Highway Planning and Construction:			
Passed through the Missouri Highways and Transportation Commission:			
Boonville Avenue North Streetscape Phase II	20.205	STP-9900(885)	143,578
Campbell Avenue Streetscape/Traffic Calming	20.205	STP-5920(804)	275,898
College Station Streetscape Phase IV	20.205	STP-5910(809)	172,995
Commercial Street Streetscape Phase IV	20.205	STP-9900(886)	146,590
North Campbell Avenue Streetscape Phase I	20.205	STP-9900(887)	127,694
Campbell Avenue Sidewalk - Cherokee to Battlefield	20.205	STP-9900(888)	196,578
East - West Arterial Construction Phase I (Widen Highway 65 Off Ramps at Evans Road)	20.205	STP-9900(891)	282,140
FY 2012 – FY 2013 Surface Transportation Program (STP) - Urban Program Agreement - Transportation Management Center Salaries	20.205	STP-5938(803)	149,388
South Dry Sac Greenway Section F	20.205	STP-5900(841)	<u>184,951</u>
Subtotal for CFDA 20.205 and Highway Planning and Construction Cluster			<u>1,679,812</u>
Rail Line Relocation and Improvement:			
West Wye Rail Line Relocation Project - Acquisition Phase	20.320	FR-LRI-0036-13-01-00	<u>500,000</u>
Highway Safety Cluster:			
State and Community Highway Safety:			
Passed through the Missouri Department of Transportation:			
2011-12 Hazardous Moving Violation Enforcement	20.600	12-PT-02-100	18,950
2012-13 Hazardous Moving Violation Enforcement	20.600	13-PT-02-055	47,977
2012-13 Youth Alcohol Enforcement	20.600	13-YA-03-001	<u>15,143</u>
Subtotal for CFDA 20.600			<u>82,070</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I:			
Passed through the Missouri Department of Transportation:			
2011-12 Youth Alcohol Enforcement	20.601	12-K8-03-081	<u>3,013</u>
Subtotal for Highway Safety Cluster			<u>85,083</u>
Alcohol Open Container Requirements:			
Passed through the Missouri Department of Transportation:			
2011-12 DWI Enforcement	20.607	12-154-AL-078	22,681
2011-12 Sobriety Checkpoint	20.607	12-154-AL-079	7,791
2012-13 Sobriety Checkpoints/Saturation Patrols	20.607	13-154-AL-062	67,774
2013 Sobriety Checkpoint Equipment	20.607	13-154-AL-090	<u>4,795</u>
Subtotal for CFDA 20.607			<u>103,041</u>
Total U.S. Department of Transportation			<u>2,385,518</u>
U.S. Department of the Treasury:			
Treasury Forfeiture Fund Program:			
Treasury Forfeiture Fund Program	21.000	-	<u>850</u>
Total U.S. Department of the Treasury			<u>850</u>
U.S. Environmental Protection Agency:			
Capitalization Grants for Clean Water State Revolving Funds:			
Passed through the Missouri Department of Natural Resources:			
ARRA – Spring Branch Sewer and Ozone Loan	66.458	C295406-04L	<u>209,783</u>
Nonpoint Source Implementation Grants:			
Passed through the Watershed Committee of the Ozarks:			
Springfield - Greene County Urban Watershed Stewardship	66.460	-	<u>29,333</u>

City of Springfield, Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/ Program Title	CFDA Number	Grant/Contract Number	Federal Expenditures
Brownfields Assessment and Cleanup Cooperative Agreements:			
Brownfields Cleanup Grant - Jordan Valley West Meadows Site 5	66.818	BF - 97727501-0	\$ 199,058
Brownfields Cleanup Grant - Jordan Valley West Meadows Site 6	66.818	BF - 97727601-0	158,522
Brownfields Cleanup Grant - Jordan Valley West Meadows Site 7	66.818	BF - 97727701-0	148,332
Brownfields General - Program Income	66.818	-	11,169
Brownfields Revolving Loan Fund	66.818	BF - 98788001-1	125,861
Brownfields Revolving Loan Fund - Program income	66.818	-	21,638
ARRA - Brownfields VIII - Petroleum Assessment	66.818	2B - 97707701-0	13,800
ARRA - Brownfields IX - Hazardous Substance Assessment	66.818	2B - 97707801-0	8,247
ARRA - Brownfields Revolving Loan Fund	66.818	2B - 97708401-1	378,726
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	35,470
Subtotal for CFDA 66.818			<u>1,100,823</u>
Total U.S. Environmental Protection Agency			<u>1,339,939</u>
U.S. Department of Energy:			
Conservation Research and Development:			
Compressed Natural Gas Fueling Facility	81.086	DE-EE0004291	308,817
Energy Efficiency and Conservation Block Grant Program (EECBG):			
ARRA - Energy Efficiency & Conservation Block Grant Program	81.128	DE-SC0001796	75,039
Total U.S. Department of Energy			<u>383,856</u>
U.S. Department of Education:			
Twenty-First Century Community Learning Centers:			
Passed through Springfield R-XII School District:			
2011-12 21st Century Community Learning Centers/Afterschool Program - COHORT 5	84.287	21stCCLC0910-YR3	6,248
2012-13 21st Century Community Learning Centers/Afterschool Program - COHORT 5	84.287	21stCCLC0910-YR4	498,210
2011-12 21st Century Community Learning Centers/Afterschool Program - COHORT 6	84.287	21stCCLC1112	2,506
2012-13 21st Century Community Learning Centers/Afterschool Program - COHORT 6	84.287	21stCCLC1112-YR2	433,100
Total U.S. Department of Education			<u>940,064</u>
U.S. Department of Health and Human Services:			
Public Health Emergency Preparedness:			
Passed through the Missouri Department of Health and Senior Services:			
2011-12 Public Health Emergency Preparedness	93.069	AOC12380175-Am. 1	84,443
2012-13 Public Health Emergency Preparedness	93.069	AOC12380175-Am. 2	304,230
Subtotal for CFDA 93.069			<u>388,673</u>
Substance Abuse and Mental Health Services - Projects of Regional and National Significance:			
Passed through the Community Partnership of the Ozarks, Inc.:			
2011-12 Sober Truth on Preventing Underage Drinking (STOP) Grant	93.243	-	3,310
TANF Cluster:			
Temporary Assistance for Needy Families:			
Passed through the Missouri Department of Social Services:			
Missouri Work Assistance Program FY10/12	93.558	C311006004 - Am. 2	439,726
Missouri Work Assistance Program PY11/12	93.558	C311006004 - Am. 2	196,926
Missouri Work Assistance Program PY12/13	93.558	C311006004 - Am. 2	978,083
Missouri Work Assistance Program PY11/12 - Joplin	93.558	C311006004 - Am. 2	76,276
Missouri Work Assistance Program PY12/13 - Joplin	93.558	C311006004 - Am. 2	119,333
Missouri Work Assistance Program Workforce Investment Board Unrestricted Fund PY10/12	93.558	-	9,735
Subtotal for CFDA 93.558 and TANF Cluster			<u>1,820,079</u>
CCDF Cluster:			
Child Care and Development Block Grant:			
Passed through the Missouri Department of Health and Senior Services:			
2012-13 Child Care Health Consultation	93.575	DH130002102	10,898
Subtotal for CFDA 93.575 and CCDF Cluster			<u>10,898</u>

City of Springfield, Missouri
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/ Program Title	CFDA Number	Grant/Contract Number	Federal Expenditures
Children's Health Insurance Program:			
Passed through the Missouri Department of Health and Senior Services:			
Children's Health Insurance Program (CHIP) Health Services Initiative	93.767	AOC13380010	\$ 297,837
HIV Care Formula Grants:			
Passed through the Missouri Department of Health and Senior Services:			
2012 – 13 HIV Case Management – Southwest Region	93.917	C308243001-Am. 5, 6, 7	804,852
2013 – 14 HIV Case Management Services – Southwest Region	93.917	C313111001	129,887
Subtotal for CFDA 93.917			<u>934,739</u>
Maternal and Child Health Services Block Grant to the States:			
Passed through the Missouri Department of Health and Senior Services:			
2011 – 12 Maternal Child Health Services	93.994	AOC12380074-Am. 1	14,229
2012 – 13 Maternal Child Health Services	93.994	AOC12380074-Am. 2	57,266
Subtotal for CFDA 93.994			<u>71,495</u>
Total U.S. Department of Health and Human Services			<u>3,527,031</u>
Executive Office of the President:			
High Intensity Drug Trafficking Areas Program:			
Passed through the Missouri Department of Public Safety:			
2012 – 13 High Intensity Drug Trafficking Area (HIDTA) Program	95.001	G12MW0001A	86,358
2013 – 14 High Intensity Drug Trafficking Area (HIDTA) Program	95.001	G13MW0001A	68,482
Total Executive Office of the President			<u>154,840</u>
U.S. Department of Homeland Security:			
Hazard Mitigation Grant:			
Passed through the Missouri State Emergency Management Agency:			
Hazard Mitigation Grant Program - Acquire Flood Prone Properties	97.039	FEMA-1760-DR-MO, Project #0001	184,152
Assistance to Firefighters Grant:			
Operations and Safety Program - Extrication Equipment and Sprinkler Systems			
	97.044	EMW-2011-FO-02085 - Amendment 6	414,642
Operations and Safety Program - Radios			
	97.044	EMW-2011-FR-00248 - Amendment 3	799,485
Operations and Safety Program - Training, Fitness Equipment and Peer Fitness Training Program			
	97.044	EMW-2012-FO-01482	27,737
Subtotal for CFDA 97.044			<u>1,241,864</u>
Homeland Security Grant Program:			
Passed through Missouri State University Southwest Missouri Council of Governments:			
2010 Region D - WMD/CBRNE HS RRS Sustainment	97.067	2010-SS-TO-0039 - Am. 1	12,394
2010 Region D - Regional Homeland Security Grant Program	97.067	2010-SS-TO-0039	101,509
2011 Regional Homeland Security Program (HSGP)	97.067	EMW-2011-SS-0003-S01- 5016	150,000
2012 Region D Regional Homeland Security Oversight Committee (RHSOC)	97.067	EMW-2012-SS-00023-S01- 014-5486	50,166
Passed through Missouri Police Chiefs Charitable Foundation:			
License Plate Reader	97.067	-	15,885
Subtotal for CFDA 97.067			<u>329,954</u>
Staffing for Adequate Fire and Emergency Response (SAFER):			
FY 2009 Staffing for Adequate Fire and Emergency Response (SAFER) - Hiring Program			
	97.083	EMW-2009-FH-00059 - Amendment 1	86,126
FY 2011 Staffing for Adequate Fire and Emergency Response (SAFER) - Hiring Program			
	97.083	EMW-2011-FH-00098	256,535
Subtotal for CFDA 97.083			<u>342,661</u>
Total U.S. Department of Homeland Security			<u>2,098,631</u>
Total expenditures of federal awards			<u>\$ 21,443,244</u>

City of Springfield, Missouri
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

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, 2013

(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
Community Development Block Grants/Entitlement Grants	\$ 351,000
Edward Byrne Memorial Justice Assistance Grant Program	39,866
HIV Care Formula Grants	758,376
Homeland Security Grant Program	18,518
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	9,389
WIA Youth Activities	601,302
Total Funds Disbursed to Subgrantees	\$ 1,778,451

(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, 2013

CFDA	Program Title	General	Special Revenue	Capital Projects	Enterprise	Primary Government Total
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	\$ -	\$ 1,254,724	\$ -	\$ -	\$ 1,254,724
10.559	Summer Food Service Program For Children	-	1,890	-	-	1,890
10.560	State Administrative Expenses for Child Nutrition	-	5,974	-	-	5,974
14.218	Community Development Block Grants/Entitlement Grants	-	1,194,809	-	-	1,194,809
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	-	262,191	-	-	262,191
14.239	Home Investment Partnerships Program	-	1,473,497	-	-	1,473,497
14.246	Community Development Block Grants/Brownfields Economic Development Initiative	-	54,032	-	-	54,032
14.248	Community Development Block Grants _ Section 108 Loan Guarantees	-	46,756	-	-	46,756
14.850	Public and Indian Housing	-	3,076	-	-	3,076
15.904	Historic Preservation Fund Grants-In-Aid	-	11,285	-	-	11,285
16.607	Bulletproof Vest Partnership Program	-	2,302	-	-	2,302
16.710	Public Safety Partnership and Community Policing Grants	-	1,040,292	-	-	1,040,292
16.738	Edward Byrne Memorial Justice Assistance Grant Program	-	99,770	-	-	99,770
16.803	Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	-	52,997	-	-	52,997
16.922	Equitable Sharing Program	-	268,715	-	-	268,715
17.225	Unemployment Insurance	-	96,942	-	-	96,942
17.258	WIA Adult Program	-	1,110,801	-	-	1,110,801
17.259	WIA Youth Activities	-	1,195,802	-	-	1,195,802
17.278	WIA Dislocated Worker Formula Grants	-	1,321,531	-	-	1,321,531
17.277	Workforce Investment Act (WIA) National Emergency Grants	-	1,115,129	-	-	1,115,129
20.106	Airport Improvement Program	-	-	-	17,582	17,582
20.205	Highway Planning and Construction	-	-	1,679,812	-	1,679,812
20.320	Rail Line Relocation and Improvement	-	500,000	-	-	500,000
20.600	State and Community Highway Safety	-	82,070	-	-	82,070
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	-	3,013	-	-	3,013
20.607	Alcohol Open Container Requirements	-	103,041	-	-	103,041
21.000	Treasury Forfeiture Fund Program	-	850	-	-	850
66.458	Capitalization Grants for Clean Water State Revolving Funds	-	-	-	209,783	209,783
66.460	Nonpoint Source Implementation Grants	-	-	29,333	-	29,333
66.818	Brownfields Assessment and Cleanup Cooperative Agreements	-	1,100,823	-	-	1,100,823
81.086	Conservation Research and Development	-	-	308,817	-	308,817
81.128	Energy Efficiency and Conservation Block Grant Program (EECBG)	-	-	75,039	-	75,039
84.287	Twenty-First Century Community Learning Centers	-	940,064	-	-	940,064
93.069	Public Health Emergency Preparedness	-	388,673	-	-	388,673
93.243	Substance Abuse and Mental Health Services _ Projects of Regional and National Significance	-	3,310	-	-	3,310
93.558	Temporary Assistance For Needy Families	-	1,820,079	-	-	1,820,079
93.575	Child Care and Development Block Grant	-	10,898	-	-	10,898
93.767	Children's Health Insurance Program	-	297,837	-	-	297,837
93.917	HIV Care Formula Grants	-	934,739	-	-	934,739
93.994	Maternal and Child Health Services Block Grant to the States	-	71,495	-	-	71,495
95.001	High Intensity Drug Trafficking Areas Program	-	154,840	-	-	154,840
97.039	Hazard Mitigation Grant	-	-	184,152	-	184,152
97.044	Assistance to Firefighters Grant	-	1,241,864	-	-	1,241,864
97.067	Homeland Security Grant Program	-	3,970	-	-	3,970
97.083	Staffing for Adequate Fire and Emergency Response (SAFER)	-	342,661	-	-	342,661
	Total	-	18,612,742	2,277,153	227,365	21,117,260
	Additional federal awards not recorded as revenue in the fund financial statements	-	325,984	-	-	325,984
		\$ -	\$ 18,938,726	\$ 2,277,153	\$ 227,365	\$ 21,443,244

City of Springfield, Missouri
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

(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, 2013, 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:			
Business Route 65 (Chestnut Expressway) and Route 65 Interchange Improvements	20.205	8P0850	\$ 1,323,122
			<u>\$ 1,323,122</u>

(6) Outstanding Loan Principal Balances

The following is a list of the outstanding principal balances related to program loans at June 30, 2013:

Community Development Block Grants/Entitlement Grants (14.218)

Outstanding principal balances at June 30, 2013	\$ 14,239,446
Current year loans included in the SEFA	101,611
Current year expenses included in the SEFA	1,093,198

HOME Investment Partnerships Program (14.239)

Outstanding principal balances at June 30, 2013	18,131,355
Current year loans included in the SEFA	1,072,806
Current year expenses included in the SEFA	400,691

Community Development Block Grants_Section 108 Loan Guarantees (14.248)

Outstanding principal balances at June 30, 2013	6,716,351
Current year loans included in the SEFA	46,756

**Independent Auditor's 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, 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, 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, 2013, and the related notes to the financial statements, and have issued our report thereon dated December 17, 2013.

Internal Control Over Financial Reporting

Management of the City is responsible for establishing and maintaining effective internal control over financial reporting (internal control). In planning and performing our audit, we considered the City's 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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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

Compliance

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*.

Other Matters

We noted certain matters that we reported to the City's management in a separate letter dated December 17, 2013.

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

BKD, LLP

Springfield, Missouri
December 17, 2013

Independent Auditor's 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

Report on Compliance for Each Major Federal Program

We have audited the compliance of the City of Springfield, Missouri (the "City") with the types of compliance requirements described in the 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, 2013. 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

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.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Springfield, Missouri's major federal programs based on our audit of the types of compliance requirements referred to above.

The City's basic financial statements include the operations of City Utilities of Springfield, Missouri, a discretely presented component unit, which expended \$6,785,980 in federal awards during its fiscal year ended September 30, 2012, which are not included in the City's schedule of expenditures of federal awards for the year ended June 30, 2013. 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 Cities*.

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.

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination on the City's compliance with those requirements.

Basis for Qualified Opinion on the Assistance to Firefighters Grant

As described in items 2013-01 and 2013-02 in the accompanying schedule of findings and questioned costs, the City did not comply with requirements regarding cash management and reporting for its Assistance to Firefighters Grant program. Compliance with such requirements is necessary, in our opinion, for the City to comply with requirements applicable to that program.

Qualified Opinion on the Assistance to Firefighters Grant

In our opinion, except for the noncompliance described in the preceding paragraph, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Unmodified Opinion on Each of the Other Major Federal Programs

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 other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

The 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 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 our opinion on compliance for each major federal program 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.

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.

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

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 and therefore, material weaknesses may exist that were not identified. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2013-01 and 2013-02 to be material weaknesses.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

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, 2013, and the related notes to the financial statements, which collectively comprise the City of Springfield, Missouri's basic financial statements. We issued our report thereon dated December 17, 2013, which contained an unmodified opinion on those financial statements. Our audit was performed 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 OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is not a required part of the 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 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.

Other Matter

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

BKD, LLP

Springfield, Missouri
December 17, 2013

City of Springfield, Missouri
Schedule of Findings and Questioned Costs
Year Ended June 30, 2013

Summary of Auditor's Results

1. The opinion(s) expressed in the independent auditor's report was (were):
 (Check each description that applies)

Unmodified Qualified Adverse Disclaimer

2. The independent auditor's report on internal control over financial reporting disclosed:

Significant deficiency(ies)? Yes None reported

Material weakness(es)? Yes No

3. Noncompliance considered material to the financial statements was disclosed by the audit?

Yes No

4. The independent auditor's report on internal control over compliance with requirements that could have a direct and material effect on major federal awards programs disclosed:

Significant deficiency(ies)? Yes None reported

Material weakness(es)? Yes No

5. The opinions expressed in the independent auditor's report on compliance with requirements that could have a direct and material effect on major federal awards were:

Cluster/Program	CFDA Number	Opinion
Community Development Block Grants/Entitlement Grants	14.218	Unmodified
HOME Investment Partnerships Program	14.239	Unmodified
Public Safety Partnership and Community Policing Grants	16.710	Unmodified
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	Unmodified
HIV Care Formula Grants	93.917	Unmodified
Assistance to Firefighters Grant	97.044	Qualified

City of Springfield, Missouri
Schedule of Findings and Questioned Costs
Year Ended June 30, 2013

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
Community Development Block Grants/Entitlement Grants	14.218
HOME Investment Partnerships Program	14.239
Public Safety Partnership and Community Policing Grants	16.710
Brownfields Assessment and Cleanup Cooperative Agreements	66.818
HIV Care Formula Grants	93.917
Assistance to Firefighters Grant	97.044

8. The threshold used to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133 was \$775,427.

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, 2013

Reference Number	Finding	Questioned Costs
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Findings Required to be Reported by *Government Auditing Standards*

No matters are reportable.

City of Springfield, Missouri
Schedule of Findings and Questioned Costs
Year Ended June 30, 2013

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

2013-01	Federal Emergency Management Agency (FEMA) - Assistance to Firefighters Grant CFDA Number 97.044 #EMW-2011-FO-02085 #EMW-2011-FR-00248 Cash Management	None
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Criteria or Specific Requirement - The compliance supplement states that recipients of federal funds should minimize the time elapsing between the transfer of funds from the U.S. Treasury and their disbursement.

Condition - The Springfield Fire Department advance drew funds in the current year and failed to liquidate the funds from their account within a reasonable period of time defined by FEMA as 30 days.

Context - Out of a population of three cash draws during the year totaling \$1,235,014, three draws were tested and found to contain amounts that were more than 30 days in advance of the funds being liquidated from the City's account.

Effect - Cash was drawn in advance of payment and interest was earned on federal funds drawn.

Cause - The City did not have controls in place to ensure draws were properly supported and funds were liquidated in the appropriate time period. The person responsible for review and oversight was not aware of the federal cash management requirements.

Recommendation - Controls should be established to ensure they minimize the time elapsing between draws of federal funds and liquidation by the City.

Views of Responsible Officials and Planned Corrective Actions - The City of Springfield Fire Department agrees with the finding. The Fire Department is taking steps to ensure proper controls are established for the management of grant awards. This includes internal oversight of all grant programs by the Fire Chief and the adoption of a departmental policy and procedure for grants management to ensure compliance with grant program requirements and best practices. In addition, the Fire Department will utilize its resources in the City of Springfield Finance Department for assistance to ensure compliance with federal reporting, expenditure review and tracking and reimbursement of federal grant funds.

City of Springfield, Missouri
Schedule of Findings and Questioned Costs
Year Ended June 30, 2013

Reference Number	Finding	Questioned Costs
2013-01 (Continued)	<p>Future federal draws will be requested on a reimbursement basis only after the department has received documentation that the funds have been disbursed. The Fire Department is establishing controls to ensure internal oversight and review of expenditures prior to requesting reimbursement of federal funds. The employee managing the grant will compare the product or program invoice to the accounts payable check prior to preparing the request for reimbursement. Once prepared by the grant manager, the Administrative Assistant to the Director will review the reimbursement request in conjunction with financial reports generated by the City's Oracle accounting system. Once the request has been reconciled with the financial records, it will be presented to the Fire Chief for final review. All supporting documentation will be maintained in a centralized location for review.</p> <p>The Finance Department has added one staff member to oversee grants Citywide. The Finance Department will work closely with all City departments to ensure compliance with grant contracts and implementation of best practices related to grant administration.</p>	

City of Springfield, Missouri
Schedule of Findings and Questioned Costs
Year Ended June 30, 2013

Reference Number	Finding	Questioned Costs
2013-02	<p style="text-align: center;">Federal Emergency Management Agency (FEMA) - Assistance to Firefighters Grant CFDA Number 97.044 #EMW-2011-FO-02085 #EMW-2011-FR-00248 Reporting</p> <p>Criteria or Specific Requirement - The compliance supplement requires reports to include all activity of the reporting period and to have all activity supported by accounting records.</p> <p>Condition - The Springfield Fire Department filed reports that did not contain all of the relevant activity and the reports were not supported by the records maintained.</p> <p>Context - Both of the two financial reports filed during the year did not agree to the accounting records and did not represent all of the activity that occurred within the applicable period.</p> <p>Effect - FEMA did not have complete and accurate information for grant oversight as the reports submitted contained errors.</p> <p>Cause - Controls were insufficient as there was minimal review of reports prior to submission and the person responsible for review was not aware of the federal requirements related to reporting.</p> <p>Recommendation - Controls should be established to ensure that detailed financial review of reports is made prior to submission to ensure completeness and accuracy.</p> <p>Views of Responsible Officials and Planned Corrective Actions - The City of Springfield Fire Department agrees with the finding. The Fire Department is establishing controls to ensure the accuracy of federal financial reports prior to submission. This will be guided by a departmental policy and procedure. The grant manager will review expenditure and revenue information generated from the Oracle accounting system prior to completing the quarterly and semiannual reports. To ensure completeness and accuracy, the financial reports completed by the grant manager will be reviewed by the Administrative Assistant to the Director prior to submission.</p>	None

City of Springfield, Missouri
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2013

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

2012-02	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	Resolved
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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.

City of Springfield, Missouri
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2013

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>	Resolved