



CITY OF SPRINGFIELD, MISSOURI
OMB Circular A-133 Single Audit Report
Year ended June 30, 2010
(With Independent Auditors' Reports Thereon)

CITY OF SPRINGFIELD, MISSOURI

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

The Honorable Mayor and Members
of the City Council
City of 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, 2010, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 10, 2010. Our report was modified to include a reference to other auditors. 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. Other auditors audited the financial statements of the pension trust fund, as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

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

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 over financial reporting 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.

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 basic 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 and other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Honorable Mayor, City Council, City management, 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.

KPMG LLP

Kansas City, Missouri
December 10, 2010



KPMG LLP
Suite 1000
1000 Walnut Street
Kansas City, MO 64106-2162

Independent Auditors' 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 on the Schedule of Expenditures of Federal Awards

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

Compliance

We have audited the City of Springfield, Missouri's (the City) compliance 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 the City's major federal programs for the year ended June 30, 2010. The City's major federal programs are identified in the summary of auditors' 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 City's compliance based on our audit.

The City's basic financial statements include the operations of the City Utilities of Springfield, Missouri, a discretely presented component unit, which expended \$3,445,831 in federal awards during their fiscal year ended September 30, 2009; such amounts are not included in the City's schedule of expenditures of federal awards for the year ended June 30, 2010. Our audit procedures, described below, did not include the operations of the City Utilities of Springfield, Missouri, because the component unit engaged other auditors to perform an 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 of the City's compliance with those requirements.

In our opinion, 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, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with

OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as findings 2010-02 and 2010-03.

Internal Control over Compliance

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 to determine the 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.

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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as findings 2010-01 through 2010-03. 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 City's responses to the findings identified in our audit is 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.

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, 2010, and have issued our report thereon dated December 10, 2010. That report was modified to include a reference to other auditors. 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 is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Honorable Mayor, City Council, City management, 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.

KPMG LLP

Kansas City, Missouri
January 19, 2011, except as to
paragraph nine, which is as of
December 10, 2010

CITY OF SPRINGFIELD, MISSOURI

Schedule of Findings and Questioned Costs

Year ended June 30, 2010

(1) Summary of Auditors' Results

- (a) The type of report issued on the basic financial statements: **Unqualified Opinions**
- (b) Significant deficiencies in internal control were disclosed by the audit of the basic financial statements: **None reported**
- (c) Material weaknesses in internal control were disclosed by the audit of the basic financial statements: **No**
- (d) Noncompliance which is material to the basic financial statements: **No**
- (e) Significant deficiencies in internal control over compliance for major programs: **Yes**
- (f) Material weaknesses in internal control over compliance for major programs: **No**
- (g) The type of report issued on compliance for major programs: **Unqualified Opinions**
- (h) Any audit findings which are required to be reported under Section 510(a) of OMB Circular A-133: **Yes**
- (i) Major programs:
 - *U.S. Department of Housing and Urban Development – Community Development Block Grants – Entitlement Grants Cluster (CFDA #14.218 and 14.253)*
 - *U.S. Department of Housing and Urban Development – ARRA – Homelessness Prevention and Rapid Re-Housing Program (CFDA #14.257)*
 - *U.S. Department of Justice – ARRA – Edward Byrne Memorial Justice Assistance Grant Program (CFDA #16.738)*
 - *U.S. Department of Labor (passed through the Missouri Division of Workforce Development) – ARRA – Workforce Investment Act (WIA) Cluster (CFDA #17.258, 17.259, and 17.260)*
 - *U.S. Department of Transportation – ARRA – Airport Improvement Program (CFDA #20.106)*
- (j) Dollar threshold used to distinguish between Type A and Type B programs: **\$2,028,116**
- (k) Auditee qualified as a low-risk auditee under Section 530 of OMB Circular A-133: **Yes**

(2) Findings Relating to the Basic Financial Statements Reported in Accordance with Government Auditing Standards

None.

CITY OF SPRINGFIELD, MISSOURI

Schedule of Findings and Questioned Costs

Year ended June 30, 2010

(3) Findings and Questioned Costs Relating to Federal Awards

Finding 2010-01: Inadequate Segregation of Duties over Cash Management and Reporting

Federal Program: American Recovery and Reinvestment Act (ARRA) Grant – Edward Byrne Memorial Justice Assistance Grant – *Cash Management and Reporting*

CFDA # 16.738

Federal Agency: U.S. Department of Justice

Federal Award Number and Year: 2009-SB-B9-0723

Criteria: OMB Circular A-133 requires that the City should have appropriate segregation of duties between reviewing and approving expenditures and preparing, reviewing and approving drawdown requests to ensure that drawdowns are prepared accurately and supported by appropriate documentation.

Condition: The City did not have a separate individual reviewing drawdown requests prior to submission.

Questioned Costs: None

Proper Perspective: All drawdown requests performed during the year ended June 30, 2010 were prepared and submitted by the same person without another person reviewing prior to submission.

Cause: The City did not have appropriate segregation of duties controls in place for the reporting and cash management compliance requirements.

Recommendation: We recommend that the City have a second member of management review all drawdown requests and supporting documentation prior to submission.

Management's Response: We agree with the recommendation and will have a second person review all drawdown requests and supporting documentation prior to submission.

CITY OF SPRINGFIELD, MISSOURI

Schedule of Findings and Questioned Costs

Year ended June 30, 2010

Finding 2010-02: Inadequate Controls over Central Contractor Registration (CCR)

Federal Program: American Recovery and Reinvestment Act (ARRA) Grant – Edward Byrne Memorial Justice Assistance Grant – *Subrecipient Monitoring*

CFDA # 16.738

Federal Agency: U.S. Department of Justice

Federal Award Number and Year: 2009-SB-B9-0723

Criteria: According to Section 1512(h) of the American Recovery and Reinvestment Act (ARRA), and 2 CFR Section 176.50(c), entities that award federal ARRA funds to subrecipients are required to ensure that the subrecipients have a current registration with the Central Contractor Registration (CCR) and perform periodic checks to ensure that subrecipients are updating information, as necessary.

Condition: The City did not have controls in place to ensure the CCR was reviewed prior to the City’s award of ARRA funding to subrecipients and was not able to provide supporting documentation regarding the City’s review of the CCR prior to the award of ARRA funding to subrecipients.

Questioned Costs: None

Proper Perspective: Total expenditures incurred by the City for the year ended June 30, 2010 regarding this grant were \$442,309. Expenditures relating to ARRA-funded subrecipients for this grant totaled \$96,484, or 22%.

Subsequent to June 30, 2010, the City checked the CCR and noted that the ARRA-funded subrecipients had registered on the CCR.

Cause: The City did not have appropriate internal controls in place to ensure the CCR was reviewed prior to funding subrecipients.

Recommendation: We recommend that the City put into place procedures to verify whether subrecipients receiving ARRA funding from federal grants have registered with the CCR prior to distributing funds.

Management’s Response: We agree with the recommendation. Police Department personnel will verify any subrecipients receiving ARRA funding from federal grants have registered with the CCR prior to distributing funds. Appropriate records will be maintained to document the subrecipients’ registration with the CCR.

CITY OF SPRINGFIELD, MISSOURI

Schedule of Findings and Questioned Costs

Year ended June 30, 2010

Finding 2010-03: Submission of ARRA Quarterly Reports

Federal Program: American Recovery and Reinvestment Act (ARRA) Grant –Airport Improvement Program–Reporting

CFDA # 20.106

Federal Agency: U.S. Department of Transportation

Federal Award Number and Year: 3-29-0077-38-2009

- Criteria:** According to the requirements in ARRA Section 1512, the City must submit a report quarterly that details the number of jobs created by the federal funds used during that quarter.
- Condition:** The City provided documentation that did not accurately reflect the jobs reported per the March 31, 2010 ARRA report available to the public via www.recovery.gov.
- Questioned Costs:** None
- Proper Perspective:** The March 31, 2010 full-time equivalents (FTE) jobs reported by the City was 14.45 when the correct FTE was 0.53.
- Cause:** The City did not have appropriate internal controls in place to ensure the correct number of FTE's were reported.
- Recommendation:** We recommend that the City put into place more detailed procedures relating to the review of ARRA reports submitted.
- Management's Response:** The full-time equivalents (FTE) jobs reported on the March 31, 2010 ARRA report was corrected immediately once the error was brought to our attention. The final ARRA report was submitted for this project in January 2011 for the quarter ended December 31, 2010. Any future ARRA reports that are required to be submitted by the Springfield-Branson National Airport will be reviewed to ensure the jobs reported are accurate.

CITY OF SPRINGFIELD, MISSOURI
Schedule of Expenditures of Federal Awards
Year ended June 30, 2010

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:			
2008 – 09 WIC Local Agency Nutrition Services Administration	10.557	ERS04509216-Am. 1	\$ 360,790
2009 – 10 WIC Local Agency Nutrition Services Administration	10.557	ERS04510216-Am. 1	708,044
Subtotal for CFDA 10.557			<u>1,068,834</u>
Summer Food Services Program for Children:			
Passed through the Missouri Department of Health and Senior Services:			
2010 Summer Food Service Program Inspections	10.559	ERS219-0196i	1,520
Total U.S. Department of Agriculture			<u>1,070,354</u>
U.S. Department of Housing and Urban Development:			
Community Development Block Grants/Entitlement Grants Cluster:			
Community Development Block Grants/Entitlement Grants:			
2008 – 09 Community Development Block Grant (CDBG)	14.218	B-08-MC-29-0007	1,042,105
2009 – 10 Community Development Block Grant (CDBG)	14.218	B-09-MC-29-0007	598,017
Program income	14.218		15,317
Subtotal for CFDA 14.218			<u>1,655,439</u>
Community Development Block Grant ARRA Entitlement Grants (CDBG-R):			
ARRA – Community Development Block Grant Recovery (CDBG-R) Funds	14.253	B-09-MY-29-0007	288,111
Subtotal for CDBG Entitlement Grants Cluster			<u>1,943,550</u>
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	721,926
HERA – 2009 CDBG – Neighborhood Stabilization Program	14.228	2008-DN-304	584,879
Subtotal for CFDA 14.228			<u>1,306,805</u>
Emergency Shelter Grants Program (ESG):			
Passed through the Missouri Department of Social Services:			
2009 – 10 Emergency Shelter Grant Program	14.231	ERO 1641024	75,000
Home Investment Partnerships Program (HOME Program):			
2007 – 08 HOME Investment Partnerships	14.239	M07-MC-29-0202	291,838
2008 – 09 HOME Investment Partnerships	14.239	M08-MC-29-0202	806,182
Program income	14.239		863,116
2004 – 05 American Dream Downpayment Initiative (ADDI)	14.239	M04-MC-29-0202	500
2007 – 08 American Dream Downpayment Initiative (ADDI)	14.239	M07-MC-29-0202	8,072
2008 – 09 American Dream Downpayment Initiative (ADDI)	14.239	M08-MC-29-0202	9,014
Subtotal for CFDA 14.239			<u>1,978,722</u>
Community Development Block Grants/Brownfields Economic Development Initiative:			
Brownfields Economic Development Initiative (BEDI) Grant	14.246	B-03-BD-29-0043	129,458
Community Development Block Grants – Section 108 Loan Guarantees:			
Community Development Block Grants – Section 108 Loan Guarantees	14.248	B-03-MC-29-0007	1,130,565
Economic Development Initiative – Special Project, Neighborhood Initiative and Miscellaneous Grants:			
Economic Development Initiative (EDI) Special Project Grant I	14.251	B-02-SP-MO-0341	1,158,918
Economic Development Initiative (EDI) Special Project Grant II	14.251	B-03-SP-MO-0394	185,789
Economic Development Initiative (EDI) Special Project Grant III	14.251	B-04-SP-MO-0403	22,053
Program income	14.251		315,000
Subtotal for CFDA 14.251			<u>1,681,760</u>
Homelessness Prevention and Rapid Re-Housing Program:			
ARRA – Homelessness Prevention & Rapid Re-Housing Program (HPRP)	14.257	S09-MY-29-0007	536,899
Public and Indian Housing:			
Passed through the Housing Authority of the City of Springfield, Missouri:			
2009 – 10 Housing Authority of Springfield	14.850	-	7,735
Total U.S. Department of Housing and Urban Development			<u>8,790,494</u>
U.S. Department of Justice:			
Public Safety Partnership and Community Policing Grants:			
2008 – 09 Community Oriented Policing Services (COPS) Technology Program Grant	16.710	2009CKWX0251	90,720
Edward Byrne Memorial Justice Assistance Grant Program:			
2008 – 09 Justice Assistance Grant (JAG)	16.738	2008-DJ-BX-0440	10,496
ARRA – FY09 Justice Assistance Grant (JAG) Program	16.738	2009-SB-B9-0723	442,309
Subtotal for CFDA 16.738			<u>452,805</u>
Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories:			
ARRA – 2010 Internet Cyber Crime Initiative	16.803	2009-MJCCG-010	69,980
Total U.S. Department of Justice			<u>613,505</u>

CITY OF SPRINGFIELD, MISSOURI
Schedule of Expenditures of Federal Awards
Year ended June 30, 2010

Federal grantor/pass-through grantor/ program title	Federal CFDA number	Grant/contract number	Federal expenditures
U.S. Department of Labor:			
Employment Service/Wagner-Peyser Funded Activities:			
Passed through the Missouri Division of Workforce Development:			
ARRA – PY 09/10, 10% Wagner-Peyser, Jobs for America’s Graduates Program	17.207	75-08-08-09	\$ 99,184
WIA Cluster:			
WIA Adult Program:			
Passed through the Missouri Division of Workforce Development:			
WIA 15% Flexible Staffing Funds, FY09, PY09/10	17.258	99-08-08-10	2,650
WIA 15% Flexible Staffing Funds, FY10, PY09/10	17.258	99-08-08-10	11,500
WIA Adult FY09, PY08/09	17.258	10-08-08-09	44,998
WIA Adult PY09, PY09/10	17.258	10-08-08-10	185,208
WIA Adult FY10, PY09/10	17.258	10-08-08-10	720,531
Job Fair Fund FY92/93	17.258		250
Program Incentive Funds PY09/10	17.258	99-08-08-10	9,968
ARRA – Adult ARRA PY08, PY09/11	17.258	55-08-08-09	413,704
Subtotal for CFDA 17.258			1,388,809
WIA Youth Activities:			
Passed through the Missouri Division of Workforce Development:			
WIA 15% Flexible Staffing Funds, PY09, PY09/10	17.259	99-08-08-10	16,500
2008 WIA Youth Program PY08, PY08/09	17.259	10-08-08-09	37,117
2009 WIA Youth Program PY09, PY09/10	17.259	10-08-08-10	1,098,243
2010 WIA Youth Program PY10, PY10/11	17.259	10-08-08-11	46,520
ARRA – Governor’s 15% Youth ARRA PY08, PY09/11	17.259	75-08-08-09	245,118
ARRA – Youth 85% ARRA PY08, PY09/11	17.259	55-08-08-09	1,106,531
Subtotal for CFDA 17.259			2,550,029
WIA Dislocated Workers:			
Passed through the Missouri Division of Workforce Development:			
WIA 15% Flexible Staffing Funds, PY09, PY09/10	17.260	99-08-08-10	5,850
WIA 15% Flexible Staffing Funds, FY10, PY09/10	17.260	99-08-08-10	13,500
WIA 25% Flexible Staffing Funds, FY09, PY09/10	17.260	99-08-08-10	17,000
WIA 25% Flexible Staffing Funds, FY10, PY09/10	17.260	99-08-08-10	2,118
2008 WIA, DWP FY09, PY08/09	17.260	10-08-08-09	17,823
2009 WIA, DWP PY09, PY09/10	17.260	10-08-08-10	302,417
2009 WIA, DWP FY10, PY09/10	17.260	10-08-08-10	651,633
2009 WIA 25%, Rapid Response Funds PY09, PY09/10	17.260	99-08-08-10	17,000
2009 WIA 25%, Rapid Response Funds FY10, PY09/10	17.260	99-08-08-10	33,000
ARRA – DWP ARRA PY08, PY09/11	17.260	55-08-08-09	517,808
ARRA – NEG DWP Worker/Mass Layoff, ARRA PY09/11	17.260	75-08-08-09	154,995
Subtotal for CFDA 17.260			1,733,144
Subtotal for WIA Cluster			5,671,982
Work Incentive Grants:			
Passed through the Missouri Division of Workforce Development:			
2009 Disability Program Navigator DPN Funds PY 09/10	17.266	99-08-08-10	24,929
Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors:			
Passed through the Missouri Division of Workforce Development:			
ARRA – Regional Green Job Research PY09/10	17.275	75-08-08-09	29,726
Total U.S. Department of Labor			5,825,821
U.S. Department of Transportation:			
Airport Improvement Program:			
Acquire Aircraft Rescue Firefighting (ARFF) Vehicle and Proximity Suits	20.106	3-29-0077-37-2009	645,562
Construct Terminal Building – Future Phases	20.106	-	828,137
Rehabilitation of Runway 14/32 – Phase I	20.106	3-29-0077-42-2010	710,420
Update Master Plan Study	20.106	3-29-0077-41-2010	32,675
ARRA – Design and Construct Parallel Taxiway “W” and Associated Connector Taxiways and Apron (from Runway 14 to Taxiway “U”)	20.106	3-29-0077-38-2009	6,161,657
Subtotal for CFDA 20.106			8,378,451
Highway Planning and Construction:			
Passed through the Missouri Highways and Transportation Commission:			
Benton Avenue Streetscape	20.205	STP-5900(838)	107,657
Boonville Avenue Streetscape Phase 1 North	20.205	STP-5900(839)	16,399
Heers Car Park Streetscape	20.205	STP-5910(804)	12,030
Park Central Mall Streetscape Phase 1	20.205	TCSP-5905(802)	186,962
St. Louis Streetscape Phase 1	20.205	STP-5900(840)	96,720
Walnut Streetscape Phase 2	20.205	STP-5900(842)	97,334
Wilhoit Plaza Streetscape	20.205	STP-5900(843)	93,000
Evergreen Street and Kansas Expressway Signal Relocation and Driveway Modification	20.205	STP-5933(803)	132,764
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)	270,378
FY 2009 – FY 2010 STP – Urban Program Agreement – Transportation Management Center Salaries	20.205	STP-5905(805)	102,589

CITY OF SPRINGFIELD, MISSOURI
Schedule of Expenditures of Federal Awards
Year ended June 30, 2010

Federal grantor/pass-through grantor/ program title	Federal CFDA number	Grant/contract number	Federal expenditures
FY 2010 – FY 2011 STP – Urban Program Agreement – Transportation Management			
Center Salaries	20.205	STP-5905(806)	\$ 61,026
South Dry Sac Greenway Phase II	20.205	STP-9900(819)	117,420
South Dry Sac Greenway Section F	20.205	STP-5900(841)	3,476
Wilson’s Creek Greenway Phase 3	20.205	STP-5900(844)	10,369
Subtotal for CFDA 20.205			1,308,124
Highway Safety Cluster:			
State and Community Highway Safety:			
Passed through the Missouri Department of Transportation:			
2008-09 Hazardous Moving Violation	20.600	09-PT-02-122	12,631
2009-10 Hazardous Moving Violation Enforcement	20.600	10-PT-02-164	50,016
2008-09 Red Light Running	20.600	09-PT-02-123	16,190
2008-09 Traffic Safety Alliance – Safe Communities Program	20.600	09-SA-09-03	7,542
2009-10 Part-Time Data Entry	20.600	10-PT-02-174	7,100
Subtotal for CFDA 20.600			93,479
Alcohol Impaired Driving Countermeasures Incentive Grants:			
Passed through the Missouri Department of Transportation:			
2009-10 DWI Enforcement	20.601	10-K8-03-85	43,321
2009-10 Sobriety Checkpoint	20.601	10-K8-03-86	12,152
2009-10 Youth Alcohol Enforcement	20.601	10-K8-03-87	36,003
Passed through the Missouri Safety Center:			
2009-10 You Drink & Drive, You Lose! – DWI Enforcement Wave	20.601	–	2,995
Subtotal for CFDA 20.601			94,471
Alcohol Open Container Requirements:			
Passed through the Missouri Department of Transportation:			
2008-09 DWI Enforcement	20.607	09-154-AL-40	24,730
2008-09 Youth Alcohol	20.607	09-154-AL-41	7,209
Passed through the Missouri Safety Center:			
2008-09 You Drink & Drive, You Lose! – DWI Enforcement Wave	20.607	–	63
2009 You Drink & Drive, You Lose! – DWI Enforcement Wave	20.607	–	2,801
Subtotal for CFDA 20.607			34,803
Child Safety and Child Booster Seats Incentive Grants:			
Passed through the Missouri Safety Center:			
2009-10 Click It or Ticket – Seat Belt and Child Safety Restraints Enforcement	20.613	–	1,870
Subtotal for Highway Safety Cluster			224,623
Total U.S. Department of Transportation			9,911,198
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:			
2009-10 Fine Particulate Matter 2.5 (PM2.5) Ambient Air Monitoring Network	66.034	A-5004-09	15,179
2010-11 Fine Particulate Matter 2.5 (PM2.5) Ambient Air Monitoring Network	66.034	A-5004-10	4,184
Subtotal for CFDA 66.034			19,363
State Clean Diesel Grant Program:			
Passed through the Ozarks Center for Sustainable Solutions:			
ARRA – Diesel Vehicle Exhaust Emission Reduction	66.040	PB3 – Springfield	29,934
Congressionally Mandated Projects:			
Congressional Earmark for Wastewater System Improvements – Fassnight Park Channel Improvements	66.202	XP-98785901-0	141,986
Capitalization Grants for Clean Water State Revolving Funds:			
Passed through the Missouri Department of Natural Resources:			
Capitalization Grants for Clean Water State Revolving Funds – Southwest Wastewater Treatment Plant Flood Control	66.458	C295406-03	1,119,479
ARRA – Spring Branch Sewer and Ozone Grant	66.458	C295406-04G	117,305
ARRA – Spring Branch Sewer and Ozone Loan	66.458	C295406-04L	117,305
Subtotal for CFDA 66.458			1,354,089
Performance Partnership Grants:			
Passed through the Missouri Department of Natural Resources:			
2008-09 Air Pollution Control (FFY09 Performance Partnership Grant Subgrant)	66.605	A-0004-09	36,464
2009-10 Air Pollution Control (FFY 2010 Performance Partnership Grant Subgrant)	66.605	A-0004-10-01	148,033
Subtotal for CFDA 66.605			184,497
Brownfields Assessment and Cleanup Cooperative Agreements:			
Brownfields V – Petroleum	66.818	BF – 98777001	9,638
Brownfields VI – Hazardous Substances	66.818	BF – 98786301	39,959
Brownfields VII – Cleanup Site I	66.818	BF – 98796601	6,523
Brownfields Revolving Loan Fund	66.818	BF – 98788001	162,684
Brownfields – Program income	66.818		11,166
ARRA – Brownfields VIII – Petroleum Assessment	66.818	2B – 97707701	57,803

CITY OF SPRINGFIELD, MISSOURI
Schedule of Expenditures of Federal Awards
Year ended June 30, 2010

Federal grantor/pass-through grantor/ program title	Federal CFDA number	Grant/contract number	Federal expenditures
ARRA – Brownfields IX – Hazardous Substance Assessment	66.818	2B – 97707801	\$ 25,958
ARRA – Brownfields X – Jordan Valley West Meadows Environmental Cleanup	66.818	2B – 97707901	5,917
ARRA – Brownfields Revolving Loan Fund	66.818	2B – 97708401	56
Subtotal for CFDA 66.818			<u>319,704</u>
Total U.S. Environmental Protection Agency			<u>2,049,573</u>
U.S. Department of Energy: Energy Efficiency and Conservation Block Grant Program (EECBG): ARRA – Energy Efficiency & Conservation Block Grant Program	81.128	DE-SC0001796	151,309
Total U.S. Department of Energy			<u>151,309</u>
U.S. Department of Education: Fund for the Improvement of Education (FIE): 2008-09 Ready to Learn Grant	84.215	U215K080223	200,207
2009-10 Ready to Learn Grant	84.215	U215K090173	335,049
Subtotal for CFDA 84.215			<u>535,256</u>
Twenty-First Century Community Learning Centers: Passed through Springfield Public Schools: 2009-10 21st Century Community Learning Centers/Afterschool Program – COHORT 4	84.287	21stCCLC0708-YR3	261,706
2010 21st Century Community Learning Centers/Afterschool Program – COHORT 5	84.287	21stCCLC0910	237,242
Subtotal for CFDA 84.287			<u>498,948</u>
Total U.S. Department of Education			<u>1,034,204</u>
U.S. Department of Health and Human Services: Public Health Emergency Preparedness: Passed through the Missouri Department of Health and Senior Services: 2009-10 Missouri Public Health Emergency Response	93.069	AOC10380130-Am. 1	353,994
2008-09 Regional Public Health Emergency Planning & Preparedness	93.069	AOC08380139-Am. 3	22,026
2009-10 Regional Public Health Emergency Planning & Preparedness	93.069	AOC10380107	303,877
Subtotal for CFDA 93.069			<u>679,897</u>
Temporary Assistance to Needy Families: Passed through the Missouri Division of Workforce Development: Career Assistance Program PY 09/10 – Federal (TANF)	93.558	99-08-08-10	923,236
ARRA – TANF Summer Youth Program PY09/10	93.558	99-08-08-10	8,238
Subtotal for CFDA 93.558			<u>931,474</u>
Child Care and Development Block Grant: Passed through the Missouri Department of Health and Senior Services: 2008-09 Child Care Health Consultation	93.575	DH090004102-Am. 1	1,509
2009-10 Child Care Health Consultation	93.575	DH100009106-Am. 1	10,127
2008-09 Child Care Sanitation Program	93.575	ERS22008096	3,050
Passed through Springfield Public Schools: 2009-10 School Age Community Program Grant (SAC)	93.575	SAC0809YR2	20,000
Subtotal for CFDA 93.575			<u>34,686</u>
ARRA – Immunization: Passed through the Missouri Department of Health and Senior Services: ARRA – 2009-10 Child Care Health Consultation (Immunization and Vaccines for Children Grants – ARRA Supplemental Funding – Immunizations)	93.712	DH100009106-Am. 1	1,908
ARRA – Child Care and Development Block Grant: Passed through the Missouri Department of Health and Senior Services: ARRA – 2009-10 Child Care Health Consultation (Child Care and Development Fund Stimulus)	93.713	DH100009106-Am. 1	1,300
HIV Care Formula Grants: Passed through the Missouri Department of Health and Senior Services: 2009 – 10 HIV Case Management – Southwest Region	93.917	C308243001-Am. 1	1,040,685
2010 – 11 HIV Case Management – Southwest Region	93.917	C308243001-Am. 3	446,541
Subtotal for CFDA 93.917			<u>1,487,226</u>
HIV Prevention Activities – Health Department Based (HIV Prevention Program): Passed through the Missouri Department of Health and Senior Services: 2009 HIV/STD Prevention Program (Southwest Region)	93.940	C308196001-Am. 2	104,421
Maternal and Child Health Services Block Grant to the States (MCH Block Grants): Passed through the Missouri Department of Health and Senior Services: 2008 – 09 Maternal Child Health Services	93.994	AOC08380284-Am. 2	15,629
2009 – 10 Maternal Child Health Services	93.994	AOC08380284-Am. 3	47,913
Subtotal for CFDA 93.994			<u>63,542</u>
Total U.S. Department of Health and Human Services			<u>3,304,454</u>

CITY OF SPRINGFIELD, MISSOURI
Schedule of Expenditures of Federal Awards
Year ended June 30, 2010

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:			
2008 – 09 High Intensity Drug Trafficking Area (HIDTA)	95.001	I8PMWP549J	\$ 381
2009 – 10 High Intensity Drug Trafficking Area (HIDTA)	95.001	G09MW0001A-J	131,521
2010 – 11 High Intensity Drug Trafficking Area (HIDTA)	95.001	G10MW0001A	53,352
Total Executive Office of the President			<u>185,254</u>
U.S. Department of Homeland Security:			
Hazard Mitigation Grant:			
Passed through the Missouri State Emergency Management Agency:			
Hazard Mitigation Grant – South Creek/Kansas Expressway Box Culvert Replacement	97.039	FEMA-1631-DR-MO	303,080
Law Enforcement Officer Reimbursement Agreement Program:			
Law Enforcement Officer Reimbursement Agreement Program	97.090	HSTS0208HSLR261	137,773
Total U.S. Department of Homeland Security			<u>440,853</u>
Total expenditures of federal awards			<u>\$ 33,377,019</u>

See accompanying notes to schedule of expenditures of federal awards and independent auditors' report.

CITY OF SPRINGFIELD, MISSOURI

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2010

(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 projects funds, enterprise and internal service 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 grant funds received by the City Utilities of Springfield, Missouri, a component unit of the City. 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 U.S. generally accepted accounting principles, with expenditures presented on a modified accrual basis in the general, special revenue and capital projects funds and an accrual basis in the enterprise and internal service funds, whereby they are recognized in the accounting period in which the fund liability is incurred. For reimbursement-type grants, only the reimbursable expenditures are shown as federal expenditures.

The City has entered into grant agreements with government agencies on certain construction projects. The City recognizes grant expenditures as construction progresses on each project. The City has in process various grants from the U.S. Department of Transportation – Federal Aviation Administration for the funding of Airport Improvement Program projects including construction of the Midfield Terminal. As of June 30, 2010, the City has expended significant construction costs, which have been determined eligible for funding under these grant programs. However, the grant funding related to these construction costs has not yet been applied for or appropriated by the U.S. Congress, but is anticipated in 2010 – 2011. Because the appropriations have not yet occurred as of June 30, 2010, the City has not recognized grant revenue or a grant receivable thereon. The estimated future available grant funding under the aforementioned project for which construction costs have been paid or accrued as of June 30, 2010 is \$828,137. Such amounts are reflected as federal expenditures in the accompanying schedule.

(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, 2010

(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:

Federal grantor/program title	Subgrantee amounts
Community Development Block Grants/Entitlement Grants	\$ 304,459
Edward Byrne Memorial Justice Assistance Grant Program	106,935
Emergency Shelter Grants Program (ESG)	75,000
Employment Service/Wagner-Peyser Funded Activities	97,303
HIV Care Formula Grants	1,116,575
Homelessness Prevention and Rapid Re-Housing Program	523,745
Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	29,726
Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	21,135
WIA Youth Activities	668,987
Total funds disbursed to subgrantees	\$ <u><u>2,943,865</u></u>

CITY OF SPRINGFIELD, MISSOURI

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2010

(4) Relationship to Basic Financial Statements

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

	<u>General fund</u>	<u>Special revenue</u>	<u>Capital projects</u>	<u>Enterprise</u>	<u>Internal service</u>	<u>Primary government total</u>
Special Supplemental Nutritional Program for Women, Infants, and Children	\$ —	1,068,834	—	—	—	1,068,834
Summer Food Services Program for Children	—	1,520	—	—	—	1,520
Community Development Block Grants/Entitlement Grants	—	1,655,439	—	—	—	1,655,439
Community Development Block Grant ARRA Entitlement Grants (CDBG-R)	—	288,111	—	—	—	288,111
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	—	1,306,805	—	—	—	1,306,805
Emergency Shelter Grants Program (ESG)	—	75,000	—	—	—	75,000
Home Investment Partnerships Program (HOME Program)	—	1,978,722	—	—	—	1,978,722
Community Development Block Grants/Brownfields Economic Development Initiative	—	129,458	—	—	—	129,458
Community Development Block Grants – Section 108 Loan Guarantees	—	1,130,565	—	—	—	1,130,565
Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants	—	—	1,681,760	—	—	1,681,760
Homelessness Prevention and Rapid Re-Housing Program	—	536,899	—	—	—	536,899
Public and Indian Housing	—	7,735	—	—	—	7,735
Public Safety Partnership and Community Policing Grants	—	90,720	—	—	—	90,720
Edward Byrne Memorial Justice Assistance Grant Program	—	452,805	—	—	—	452,805
Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	—	69,980	—	—	—	69,980
Employment Service/Wagner-Peyser Funded Activities	—	99,184	—	—	—	99,184
WIA Adult Program	—	1,388,809	—	—	—	1,388,809
WIA Youth Activities	—	2,550,029	—	—	—	2,550,029
WIA Dislocated Workers	—	1,733,144	—	—	—	1,733,144
Work Incentive Grants	—	24,929	—	—	—	24,929
Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	—	29,726	—	—	—	29,726
Airport Improvement Program	—	—	—	7,550,314	—	7,550,314
Highway Planning and Construction State and Community Highway Safety	—	—	1,308,124	—	—	1,308,124
	—	93,479	—	—	—	93,479

CITY OF SPRINGFIELD, MISSOURI

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2010

	<u>General fund</u>	<u>Special revenue</u>	<u>Capital projects</u>	<u>Enterprise</u>	<u>Internal service</u>	<u>Primary government total</u>
Alcohol Impaired Driving Countermeasures Incentive Grants	—	94,471	—	—	—	94,471
Alcohol Open Container Requirements	—	34,803	—	—	—	34,803
Child Safety and Child Booster Seats Incentive Grants	—	1,870	—	—	—	1,870
Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	—	19,363	—	—	—	19,363
State Clean Diesel Grant Program	—	—	—	—	29,934	29,934
Congressionally Mandated Projects Capitalization Grants for Clean Water State Revolving Funds	—	—	141,986	—	—	141,986
Performance Partnership Grants	—	184,497	—	1,354,089	—	1,354,089
Brownfields Assessment and Cleanup Cooperative Agreements	—	319,704	—	—	—	319,704
Energy Efficiency and Conservation Block Grant Program (EECBG)	3,050	—	148,259	—	—	151,309
Fund for the Improvement of Education (FIE)	—	535,256	—	—	—	535,256
Twenty-First Century Community Learning Centers	—	498,948	—	—	—	498,948
Public Health Emergency Preparedness	—	679,897	—	—	—	679,897
Temporary Assistance to Needy Families	—	931,474	—	—	—	931,474
Child Care and Development Block Grant	—	34,686	—	—	—	34,686
ARRA – Immunization	—	1,908	—	—	—	1,908
ARRA – Child Care and Development Block Grant	—	1,300	—	—	—	1,300
HIV Care Formula Grants	—	1,487,226	—	—	—	1,487,226
HIV Prevention Activities – Health Department Based (HIV Prevention Program)	—	104,421	—	—	—	104,421
Maternal and Child Health Services Block Grant to the States (MCH Block Grants)	—	63,542	—	—	—	63,542
High Intensity Drug Trafficking Areas Program	—	185,254	—	—	—	185,254
Hazard Mitigation Grant	—	—	303,080	—	—	303,080
Law Enforcement Officer Reimbursement Agreement Program	—	—	—	137,773	—	137,773
Total	\$ 3,050	19,890,513	3,583,209	9,042,176	29,934	32,548,882

CITY OF SPRINGFIELD, MISSOURI

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2010

(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, 2010, the following federal monies awarded to the City were expended on joint projects with MoDOT.

<u>Federal grantor/pass-through grantor/ program title</u>	<u>Federal CFDA number</u>	<u>Grant/contract number</u>	<u>Federal expenditures</u>
Highway Planning and Construction: Passed through the Missouri Highways and Transportation Commission: Glenstone Avenue and Primrose Street Intersection Improvements	20.205	J8P0789	\$ 320,266
Glenstone Avenue and Valley Water Mill Road Improvements	20.205	J8S0724	487,262
James River Freeway and National Avenue Interchange	20.205	J8P0791	932,803
FY 2005 STP-Urban Program – Airport Boulevard Right-of-Way	20.205	J8S0795	4,770
ARRA – James River Freeway and National Avenue Interchange	20.205	J8P0791	<u>3,598,408</u>
			<u>\$ 5,343,509</u>

(6) Outstanding Loan Principal Balances

Community Development Block Grant

The following is a list of the outstanding principal balances of the Community Development Block Grant and related program loans due at June 30, 2010:

Community Development Block Grant (14.218)	\$11,642,521
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Current year loans of \$224,666 and expenses of \$1,430,773 relating to administration as well as public service and streetscape projects are included in the SEFA. The Community Development Block Grant and related program loans have continuing compliance requirements.

CITY OF SPRINGFIELD, MISSOURI

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2010

HOME Investment Partnership Program

The following is a list of the outstanding principal balances of the HOME Investment Partnership Program and related program loans due at June 30, 2010:

HOME Investment Partnership Program (14.239)	\$16,018,317
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Current year loans of \$1,559,445 and administrative expenses of \$419,277 are included in the SEFA. The HOME Investment Partnership Program and related program loans have continuing compliance requirements.

Section 108 Loans

The following is a list of the outstanding principal balances of the Section 108 Loans and related program loans due at June 30, 2010:

Section 108 Loans (14.248)	\$7,065,752
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Current year loans of \$1,130,565 are included in the SEFA. The Section 108 Loans and related program loans have continuing compliance requirements.