

City of Springfield, Missouri

Compliance Report
Year Ended June 30, 2017

Contents

Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with <i>Government Auditing Standards</i>	1-2
Report on compliance for each major federal program; report on internal control over compliance; and report on the schedule of expenditures of federal awards required by the Uniform Guidance	3-4
Schedule of expenditures of federal awards	5-9
Notes to schedule of expenditures of federal awards	10-13
Summary schedule of prior audit findings	14
Schedule of findings and questioned costs	15-16



RSM US LLP

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

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the 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, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 15, 2017. Our report includes a reference to other auditors who audited the financial statements of the City Utilities, the discretely presented component unit, as described in our report on the City's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

RSM US LLP

Kansas City, Missouri
December 15, 2017



RSM US LLP

**Report on Compliance for Each Major Federal Program,
Report on Internal Control Over Compliance and
Report on Schedule of Expenditures of
Federal Awards Required by the Uniform Guidance**

Independent Auditor's Report

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

Report on Compliance for Each Major Federal Program

We have audited the City of Springfield, Missouri's (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2017. 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.

Scope

The City's basic financial statements include the operations of the City Utilities discretely presented component unit. Our audit, described below, did not include the operations of City Utilities because the component unit engaged other auditors to perform their June 30, 2017 audit.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Report on Internal Control over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, 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, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 15, 2017, which contained unmodified opinions on those financial statements. Our audit report includes a reference to other auditors who audited the financial statements of City Utilities, the discretely presented component unit, as described in our report on the City's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

RSM US LLP

Kansas City, Missouri
December 15, 2017

City of Springfield, Missouri

Schedule of Expenditures of Federal Awards Year Ended June 30, 2017

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Amounts Provided to Subrecipients	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:				
2015 – 16 WIC Local Agency Nutrition Services	10.557	ERS04516087-Am.1, 2	\$ —	\$ 289,564
2016 – 17 WIC Local Agency Nutrition Services	10.557	ERS04517090	—	984,471
Subtotal for CFDA 10.557			—	1,274,035
Child Nutrition Cluster:				
Summer Food Service Program for Children:				
Passed through the Missouri Department of Health and Senior Services:				
2016 Summer Food Service Program Inspections - Child Nutrition	10.559	ERS219-1697I	—	125
2017 Summer Food Service Program Inspections - Child Nutrition	10.559	ERS219-1797I	—	1,420
Subtotal for CFDA 10.559 and Child Nutrition Cluster			—	1,545
Team Nutrition Grants:				
Passed through the Missouri Department of Health and Senior Services:				
2015 Team Nutrition Training Grant	10.574	CNTN-15-MO	—	1,312
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program:				
Passed through the Missouri Division of Workforce Development:				
2016 Missouri Employment Training Program (METP) Health and Human Services	10.561	—	—	5,886
2017 Missouri Employment Training Program (METP) Health and Human Services	10.561	—	—	16,714
Subtotal for CFDA 10.561			—	22,600
Total U.S. Department of Agriculture			—	1,299,492
U.S. Department of Housing and Urban Development:				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants:				
2015 – 16 Community Development Block Grant (CDBG)	14.218	B-15-MC-29-0007	119,739	937,491
2016 – 17 Community Development Block Grant (CDBG)	14.218	B-16-MC-29-0007	294,325	632,882
Program Income - Drawn From Low/Mod	14.218	—	—	48,270
Program Income - Drawn From Revolving Loans	14.218	—	—	213,529
Subtotal for CFDA 14.218 and CDBG Entitlement Grants Cluster			414,064	1,832,172
Emergency Solutions Grant Program:				
Passed through the Missouri Department of Social Services:				
2015 – 16 Emergency Solutions Grant	14.231	16-718-E	117,354	117,354
2016 – 17 Emergency Solutions Grant	14.231	17-718-E	48,455	48,455
Subtotal for CFDA 14.231			165,809	165,809
Home Investment Partnerships Program:				
2014 – 15 HOME Investment Partnerships	14.239	M-13-MC-29-0202	—	326,090
2015 – 16 HOME Investment Partnerships	14.239	M-14-MC-29-0202	—	8,812
Program income	14.239	—	—	1,116,859
Subtotal for CFDA 14.239			—	1,451,761
Continuum of Care Program:				
Continuum of Care Grant	14.267	MO0189L7P001400	11,800	11,800
Public and Indian Housing:				
Passed through the Housing Authority of the City of Springfield, Missouri:				
2016 – 17 Housing Authority of Springfield	14.850	—	—	2,689
Total U.S. Department of Housing and Urban Development			591,673	3,464,231

City of Springfield, Missouri

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017**

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Amounts Provided to Subrecipients	Federal Expenditures
U.S. Department of Justice:				
Public Safety Partnership and Community Policing Grants:				
2014 – 15 Community Oriented Policing Services (COPS) Hiring Program Grant	16.710	2014ULWX0021	—	392,164
2015 – 16 Community Oriented Policing Services (COPS) Hiring Program Grant	16.710	2015ULWX0020	—	376,995
Subtotal for CFDA 16.710			—	769,159
Edward Byrne Memorial Justice Assistance Grant Program:				
2014 – 15 Justice Assistance Grant (JAG) - Law Enforcement Equipment	16.738	2014-DJ-BX-0094	—	6,058
2015 – 16 Justice Assistance Grant (JAG) - Law Enforcement Equipment	16.738	2015-DJ-BX-0737	—	25,364
2016 – 17 Justice Assistance Grant (JAG) - Law Enforcement Equipment	16.738	2016-DJ-BX-0997	58,883	149,753
Subtotal for CFDA 16.738			58,883	181,175
Equitable Sharing Program:				
Equitable Sharing Program	16.922	—	—	106,092
Total U.S. Department of Justice			58,883	1,056,426
U.S. Department of Labor:				
Workforce Investment Act (WIA) Cluster:				
WIA/WIOA Adult Program:				
Passed through the Missouri Division of Workforce Development:				
WIOA Adult FY16, PY15/16	17.258	10-08-08-16	—	206,665
WIOA Adult PY15, PY15/16	17.258	10-08-08-16	—	736,443
WIOA Adult FY16, PY16/17	17.258	10-08-08-17	—	141,758
Equal Opportunity Compliance PY15/16	17.258	99-08-08-16	—	20
Subtotal for CFDA 17.258			—	1,084,886
WIA/WIOA Youth Activities:				
Passed through the Missouri Division of Workforce Development:				
WIOA Youth Program PY15, PY15/16	17.259	10-08-08-16	—	106,493
WIOA Youth Program PY16, PY16/17	17.259	10-08-08-17	707,185	1,103,038
WIOA Youth Program PY17, PY17/18	17.259	10-08-08-17	—	62,306
PY16 15% Youth Summer Job Start Up	17.259	10-08-08-17	4,852	6,768
Pre-Apprenticeship Academy - Ozark PY 16 Youth Set Aside	17.259	10-08-08-17	112,965	114,810
Equal Opportunity Compliance PY15/16	17.259	99-08-08-16	—	267
Subtotal for CFDA 17.259			825,002	1,393,682
WIA/WIOA Dislocated Worker Formula Grants:				
Passed through the Missouri Division of Workforce Development:				
WIOA, Dislocated Worker Program FY16, PY15/16	17.278	10-08-08-16	—	215,974
WIOA, Dislocated Worker Program PY16, PY16/17	17.278	10-08-08-17	—	133,782
WIOA, Dislocated Worker Program PY17, PY16/17	17.278	10-08-08-17	—	539,623
WIOA 25%, Show-Me Heroes On-the-Job Training Program PY16/17	17.278	10-08-08-17	—	25,858
EO Officer - 2016 Dislocated Worker State Set Aside	17.278	10-08-08-17	—	46,988
Ozark Supplemental FY17 DW Set Aside	17.278	10-08-08-17	—	44,803
Dislocated Worker 25% Tuition Pool	17.278	99-08-08-16	—	100,000
On-the-Job Staffing FY16, PY15/16	17.278	99-08-08-16	—	14,278
Equal Opportunity Compliance PY15/16	17.278	99-08-08-16	—	55
Subtotal for CFDA 17.278			—	1,121,361
Subtotal for Workforce Investment Act (WIA) Cluster			825,002	3,599,929
H-1B Job Training Grants:				
Passed through the Springfield Public Schools:				
America's Promise	17.268	FOA-ETA-16-12	26,089	72,875
Workforce Investment Act (WIA) National Emergency Grants:				
Passed through the Missouri Division of Workforce Development:				
National Emergency Grant (NEG) Jobs Driven MO-40	17.277	MO-40 08 Rev. 2	6,929	42,733
Total U.S. Department of Labor			858,020	3,715,537

City of Springfield, Missouri

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017**

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Amounts Provided to Subrecipients	Federal Expenditures
U.S. Department of Transportation:				
Highway Planning and Construction Cluster:				
Highway Planning and Construction:				
Passed through the Missouri Highways and Transportation Commission:				
Mt. Vernon Street Bridge Over Jordan Creek	20.205	BRM-5901(807)	—	830
Market-Bryant to 525 FT South Improvements	20.205	STP-3301(486)	—	214,978
Commercial Street Streetscape Phase 5 - Federal Enhancement	20.205	STP-5903 (802)	—	220,413
Commercial Street Streetscape Phase 5 - Federal STP Funds	20.205	STP-5903 (802)	—	459,587
Jefferson Avenue Streetscape Phase 1	20.205	STP-5921 (801)	—	320,000
FY 2016 – FY 2017 Surface Transportation Program (STP) - Urban Program Agreement - Transportation Management Center Salaries	20.205	STP-5938(806)	—	295,361
South Dry Sac River Trail	20.205	TAP 5901(806)	—	12,007
College Street / Broadway Route 65 Streetscape Phase 2	20.205	TAP 5911(803)	—	240,000
2015-16 Work Zone Enforcement Program	20.205	GWZEA23Z	—	960
2016-17 Work Zone Enforcement Program	20.205	GWZEC06Z	—	1,671
Subtotal for CFDA 20.205 and Highway Planning and Construction Cluster			—	1,765,807
Rail Line Relocation and Improvement:				
West Wye Rail Line Relocation Project - Construction Phase	20.320	FR-LRI-0051-13-01-01	—	33,119
Highway Safety Cluster:				
State and Community Highway Safety:				
Passed through the Missouri Department of Transportation:				
2015-16 Hazardous Moving Violation Enforcement	20.600	16-PT-02-096	—	22,102
2016-17 Hazardous Moving Violation Enforcement	20.600	17-PT-02-118	—	63,627
Subtotal for CFDA 20.600			—	85,729
Alcohol Impaired Driving Prevention:				
Passed through the Missouri Department of Transportation:				
2015-16 Youth Alcohol Enforcement	20.601	16-154L-AL-099	—	4,319
National Priority Safety Programs:				
Passed through the Missouri Department of Transportation:				
2016-17 Youth Alcohol Enforcement	20.616	17-154-AL-137	—	21,056
Subtotal for Highway Safety Cluster			—	111,104
Alcohol Open Container Requirements:				
Passed through the Missouri Department of Transportation:				
2015-16 DWI Enforcement/Sobriety Checkpoint	20.607	16-154-AL-094	—	24,749
2016-17 DWI Enforcement/Sobriety Checkpoint	20.607	17-MSHVE-03-007	—	84,557
Subtotal for CFDA 20.607			—	109,306
Total U.S. Department of Transportation			—	2,019,336
U.S. Environmental Protection Agency:				
Environmental Workforce Development and Job Training Cooperative Agreements:				
2017-19 WFD Brownsfield	66.815	JT-97755901-0A	—	81,127
Brownfields Assessment and Cleanup Cooperative Agreements:				
Brownfields General – Program Income	66.818	—	—	1,540
Brownfields Hazardous and Petroleum Assessment	66.818	BF – 97740501-0	—	152,924
Brownfields Revolving Loan Fund	66.818	BF – 98788001-1	—	4,946
Subtotal for CFDA 66.818			—	159,410
Total U.S. Environmental Protection Agency			—	240,537

City of Springfield, Missouri

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017**

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Amounts Provided to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services:				
Public Health Emergency Preparedness:				
Passed through the Missouri Department of Health and Senior Services:				
2016-17 Public Health Emergency Preparedness	93.069	AOC14380145 - Am. 1,2,3	—	297,041
TANF Cluster:				
Temporary Assistance for Needy Families:				
Passed through the Missouri Department of Social Services:				
Missouri Work Assistance Program PY12/13 - Incentive	93.558	C311006004 - Am. 10 Rev. 2	—	29
Missouri Work Assistance Program PY15/16	93.558	C311006004 - Am. 10 Rev. 2	—	374,980
Missouri Work Assistance Program PY16/17	93.558	C311006004 - Am. 10 Rev. 2	—	1,262,873
Missouri Work Assistance Program PY13/14 - Joplin Incentive	93.558	C311006004 - Am. 10 Rev. 2	—	433
Missouri Work Assistance Program PY15/16 - Joplin	93.558	C311006004 - Am. 10 Rev. 2	—	206,394
Missouri Work Assistance Program PY16/17 - Joplin Incentive	93.558	C311006004 - Am. 10 Rev. 2	—	4,240
Missouri Work Assistance Program PY16/17 - Joplin	93.558	C311006004 - Am. 10 Rev. 2	—	473,459
State Park Youth Corp PY15/16	93.558	42-08-08-16	18,745	20,243
Summer Youth PY15/16	93.558	42-08-08-16	227,328	231,603
Subtotal for CFDA 93.558 and TANF Cluster			246,073	2,574,254
Child Care and Development Block Grant:				
Passed through the Missouri Department of Health and Senior Services:				
2015 – 16 Child Care Health Consultation	93.575	DH160014078	—	2,392
2016 – 17 Child Care Health Consultation	93.575	DH170009095	—	8,579
Subtotal for CFDA 93.575			—	10,971
Preventive Health and Health Services Block Grant:				
Passed through the Missouri Department of Health and Senior Services:				
2015 – 16 Healthy Eating Active Living in Local Communities	93.758	AOC15380161-Am. 1,2	—	50,185
2016 – 17 Healthy Eating Active Living in Local Communities	93.758	AOC15380161-Am. 1,2,3	—	53,176
Subtotal for CFDA 93.758			—	103,361
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	AOC16380023	—	217,250
Maternal and Child Health Services Block Grant to the States:				
Passed through the Missouri Department of Health and Senior Services:				
2015 – 16 Maternal Child Health Services	93.994	AOC15380107-Am. 1	—	26,731
2016 – 17 Maternal Child Health Services	93.994	AOC15380107-Am. 2	—	72,922
2015 – 16 Child Care Health Consultation	93.994	DH160014078	—	2,447
2016 – 17 Child Care Health Consultation	93.994	DH170009095	—	8,780
Subtotal for CFDA 93.994			—	110,880
Total U.S. Department of Health and Human Services			246,073	3,313,757
Executive Office of the President:				
High Intensity Drug Trafficking Areas Program:				
Passed through the Missouri Department of Public Safety:				
2015 – 16 High Intensity Drug Trafficking Area (HIDTA) Program	95.001	G16MW0001A	—	104,267
2016 – 17 High Intensity Drug Trafficking Area (HIDTA) Program	95.001	G17MW0001A	—	49,571
Total Executive Office of the President			—	153,838

City of Springfield, Missouri

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017**

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Amounts Provided to Subrecipients	Federal Expenditures
U.S. Department of Homeland Security:				
Emergency Management Institute Training Assistance: Student Stipend Reimbursement Program SEP	97.026	—	—	20,778
Disaster Grants - Public Assistance (Presidentially Declared Disasters): Passed through the Missouri State Emergency Management Agency - SEMA: 2015 – 16 Christmas Flood Clean-Up & Repair	97.036	FEMA-4250-DR-MO	—	47,427
Assistance to Firefighters Grant Program: Passed through the Federal Emergency Management Agency - FEMA: Fire Prevention & Safety Grant	97.044	EMW-2015-FP-00470	—	23,657
Homeland Security Grant Program: Passed through Missouri Police Chiefs Charitable Foundation: License Plate Recognition System (noncash award)	97.067	—	—	15,435
Passed through Missouri State University Southwest Missouri Council of Governments: 2015 Region D Regional Homeland Security Oversight Committee (RHSOC): Tactical Vests & Helmets (noncash award)	97.067	EMW-2015-SS-00020-S01-018	—	1,908
Subtotal for CFDA 97.067			—	17,343
Total U.S. Department of Homeland Security			—	109,205
Total expenditures of federal awards			\$ 1,754,649	\$ 15,372,359

See notes to schedule of expenditures of federal awards.

City of Springfield, Missouri

**Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of Springfield, Missouri (the City) for the year ended June 30, 2017 and is presented on the accrual basis of accounting. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies is included in the schedule. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the schedule may differ from the amounts presented in or used in the preparation of the basic financial statements. Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

Note 2. Significant Accounting Policies

Expenditures of federal awards are recognized in the accounting period when the liability is incurred and approved for reimbursement and reported on the schedule on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. 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, 2017

Note 4. Relationship to Basic Financial Statements

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

CFDA	Program Title	Special Revenue	Capital Projects	Primary Government Total
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	\$ 1,274,035	\$ -	\$ 1,274,035
10.559	Summer Food Service Program For Children	1,545	-	1,545
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	22,600	-	22,600
10.574	Team Nutrition Grants	1,312	-	1,312
14.218	Community Development Block Grants/Entitlement Grants	1,832,172	-	1,832,172
14.231	Emergency Solutions Grant Program	165,809	-	165,809
14.239	Home Investment Partnerships Program	1,451,761	-	1,451,761
14.267	Continuum of Care Program	11,800	-	11,800
14.850	Public and Indian Housing	2,689	-	2,689
16.710	Public Safety Partnership and Community Policing Grants	769,159	-	769,159
16.738	Edward Byrne Memorial Justice Assistance Grant Program	181,175	-	181,175
16.922	Equitable Sharing Program	106,092	-	106,092
17.258	WIA/WIOA Adult Program	1,084,886	-	1,084,886
17.259	WIA/WIOA Youth Activities	1,393,682	-	1,393,682
17.268	H-1B Job Training Grants	72,875	-	72,875
17.277	Workforce Investment Act (WIA) National Emergency Grants	42,733	-	42,733
17.278	WIA/WIOA Dislocated Worker Formula Grants	1,121,361	-	1,121,361
20.205	Highway Planning and Construction	2,631	1,763,176	1,765,807
20.320	Rail Line Relocation and Improvement	-	33,119	33,119
20.600	State and Community Highway Safety	85,729	-	85,729
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants	4,319	-	4,319
20.607	Alcohol Open Container Requirements	109,306	-	109,306
20.616	National Priority Safety Programs	21,056	-	21,056
66.815	Environmental Workforce Development and Job Training Cooperative Agreements	81,127	-	81,127
66.818	Brownfields Assessment and Cleanup Cooperative Agreements	159,410	-	159,410
93.069	Public Health Emergency Preparedness	297,041	-	297,041
93.558	Temporary Assistance For Needy Families	2,574,254	-	2,574,254
93.575	Child Care and Development Block Grant	10,971	-	10,971
93.758	Preventive Health and Health Services Block Grant	103,361	-	103,361
93.767	Children's Health Insurance Program	217,250	-	217,250
93.994	Maternal and Child Health Services Block Grant to the States	110,880	-	110,880
95.001	High Intensity Drug Trafficking Areas Program	153,838	-	153,838
97.026	Emergency Management Institute Training Assistance	20,778	-	20,778
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	47,427	-	47,427
97.044	Assistance to Firefighters Grant Program	23,657	-	23,657
	Total federal awards recorded as revenue in the fund			
	financial statements	13,558,721	1,796,295	15,355,016
97.067	Additional noncash federal awards not recorded as revenue in the fund			
	financial statements, as they represent donated equipment	17,343	-	17,343
	Total	\$ 13,576,064	\$ 1,796,295	\$ 15,372,359

City of Springfield, Missouri

**Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017**

Note 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, 2017, the following federal monies awarded to the City were expended on joint projects with MoDOT.

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant/Contract Number	Federal Expenditures
U.S. Department of Transportation			
Highway Planning and Construction:			
Passed through the Missouri Highways and Transportation Commission:			
Campbell / Plainview Road Intersection	20.205	STP-3301 (486)	\$ 381
Chestnut Expressway / Railroad Crossing Improvement West of Highway 65	20.205	J8P2196 & J8P2196B	1,355,412
Division / Highway 65 Intersection Improvements	20.205	J8P3036	31,252
Kearney / Packer Intersection Improvements	20.205	J8S3019	320,416
			<u>\$ 1,707,461</u>

City of Springfield, Missouri

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017

Note 6. Outstanding Loan Principal Balances and Expenditures of Federal Awards

The following is a list of the outstanding principal balances related to program loans at June 30, 2017, because there are no continuing compliance requirements, the outstanding balances have not been included in the SEFA:

Community Development Block Grants/Entitlement Grants (14.218)

Outstanding principal balances at June 30, 2017	\$ 11,952,038
Current year loans included in the SEFA	476,075
Current year expenses included in the SEFA	1,142,568

Neighborhood Stabilization Program Grants (14.228)

Outstanding principal balances at June 30, 2017	2,021,972
Current year loans included in the SEFA	-
Current year expenses included in the SEFA	-

HOME Investment Partnerships Program (14.239)

Outstanding principal balances at June 30, 2017	21,437,942
Current year loans included in the SEFA	1,167,120
Current year expenses included in the SEFA	284,642

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

Outstanding principal balances at June 30, 2017	3,380,174
Current year loans included in the SEFA	-
Current year expenses included in the SEFA	-

Brownfields Assessment and Cleanup Cooperative Agreements (66.818)

Outstanding principal balances at June 30, 2017	70,916
Current year loans included in the SEFA	-
Current year expenses included in the SEFA	159,410

Note 7. Indirect Cost Rate

The City elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

City of Springfield, Missouri

**Summary Schedule of Prior Audit Findings
Year Ended June 30, 2017**

Number	Comment	Status	Corrective Action or Other Explanation
None Reported			

City of Springfield, Missouri

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2017**

I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported
- Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

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

- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? Yes No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
16.710	Public Safety Partnership and Community Policing Grants
93.558	Temporary Assistance for Needy Families
17.258, 17.259, 17.278	Workforce Investment Act Cluster

Dollar threshold used to distinguish between type A and type B programs: \$750,000

- Auditee qualified as low-risk auditee? Yes No

(Continued)

City of Springfield, Missouri

**Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2017**

II. Financial Statement Findings

A. Internal Control

None reported.

B. Compliance findings

None reported.

III. Findings and Questioned Costs for Federal Awards

A. Internal Control

None reported.

B. Instances of Noncompliance

None reported.

