

# **City of Springfield, Missouri**

Compliance Report  
Year Ended June 30, 2022

## 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	3-5
Schedule of expenditures of federal awards	6-11
Notes to schedule of expenditures of federal awards	12-15
Summary schedule of prior audit findings	16
Schedule of findings and questioned costs	17-18

---



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 (*Government Auditing Standards*), 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, 2022, 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 9, 2022. 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.

**Report on 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) as a basis for designing 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 or significant deficiencies may exist that were not identified.

**Report on 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 financial statements. 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 9, 2022



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**

***Opinion on Each Major Federal Program***

We have audited the City of Springfield, Missouri's (the City) compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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.

The City's basic financial statements include the operations of the City Utilities discretely presented component unit, which expended federal awards which is not included in the City's schedule of expenditures of federal awards during the year ended June 30, 2022. Our audit, described below, did not include the operations of City Utilities because the discretely presented component unit engaged other auditors to perform their September 30, 2021 audit of compliance.

In our opinion, 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, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 9, 2022, 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 9, 2022

**City of Springfield, Missouri**

**Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2022**

Federal Grantor/ Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Grant Number or Pass-Through Entity Identifying Number	Amounts Provided to Subrecipients	Federal Expenditures
<b>U.S. Department of Agriculture:</b>				
Special Supplemental Nutrition Program for Women, Infants, and Children: Passed through the Missouri Department of Health and Senior Services:				
2021 – 22 WIC Local Agency Nutrition Services	10.557	ERS04521101	\$ -	\$ 350,603
2022 – 23 WIC Local Agency Nutrition Services	10.557	ERS04522074	-	1,059,576
Subtotal for AL 10.557			-	1,410,179
<b>Total U.S. Department of Agriculture</b>			-	1,410,179
<b>U.S. Department of Commerce:</b>				
Economic Adjustment Assistance - American Rescue Plan Act COVID-19 - Springfield Lake Master Plan				
	11.307	05-79-06149	-	1,282
<b>Total U.S. Department of Commerce</b>			-	1,282
<b>U.S. Department of Housing and Urban Development:</b>				
CDBG – Entitlement Grants Cluster: Community Development Block Grants/Entitlement Grants:				
2019 – 20 Community Development Block Grant (CDBG)	14.218	B-19-MC-29-0007	70,503	156,339
COVID-19 - Community Development Block Grant (CDBG)	14.218	B-20-MW-29-0007	442,125	495,803
2020 – 21 Community Development Block Grant (CDBG)	14.218	B-20-MC-29-0007	387,074	1,140,970
Subtotal for AL 14.218			899,702	1,793,112
Home Investment Partnerships Program:				
2018 – 2019 HOME Investment Partnership	14.239	M-18-MC-29-0202	-	94,561
Program Income	14.239	N/A	-	1,118,893
Subtotal for AL 14.239			-	1,213,454
Continuum of Care Program:				
Continuum of Care Planning Grant	14.267	MO0272L7P001800	2,862	2,862
Continuum of Care Planning Grant	14.267	MO0272L7P001900	12,435	12,435
Subtotal for AL 14.267			15,297	15,297
<b>Total U.S. Department of Housing and Urban Development</b>			914,999	3,021,863
<b>U.S. Department of Justice:</b>				
COVID-19 – Coronavirus Emergency Supplemental Funding Program				
	16.034	2020-VD-BX-1567	-	64,648
Office of Violence Against Women				
2019 – Improving Criminal Justice Response Program	16.590	2019-WE-AX-0005	62,360	69,701
Edward Byrne Memorial Justice Assistance Grant Program:				
2021 – 22 JAG Grant	16.738	15PBJA-21-GG-01616JAGX	-	24,000
2020 – 21 JAG Grant	16.738	2020-DJ-BX-0525	71,388	122,853
Subtotal for AL 16.738			71,388	146,853
Justice Department Confiscated Fund Program:				
Confiscated Funds	16.922	N/A	-	64,477
<b>Total U.S. Department of Justice</b>			133,748	345,679

(Continued)



**City of Springfield, Missouri**

**Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2022**

Federal Grantor/ Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Grant Number or Pass-Through Entity Identifying Number	Amounts Provided to Subrecipients	Federal Expenditures
<b>U.S. Department of Labor:</b>				
RESEA 21/23	17.225	10-08-08-20	-	25,449
Workforce Innovation and Opportunity Act (WIOA) Cluster:				
WIOA Adult Program:				
Passed through the Missouri Division of Higher Education and Workforce Development:				
WIA TITLE-1 Adult Program FY21, PY21/22	17.258	10-08-08-21	-	427,166
WIA TITLE-1 Adult Program PY21, PY21/22	17.258	10-08-08-21	-	111,223
WIA TITLE-1 Adult Program FY21, PY20/21	17.258	10-08-08-20	-	94,526
Subtotal for AL 17.258			-	632,915
WIOA Youth Activities:				
Passed through the Missouri Division of Higher Education and Workforce Development:				
WIOA TITLE-1 Youth Program PY21, PY21/22	17.259	10-08-08-21	-	666,935
WIOA TITLE-1 Youth Program PY20, PY20/21	17.259	10-08-08-20	-	277,671
WIOA PY21/22 Youth Equal Opportunity	17.259	10-08-08-21	-	25,000
WIOA PY20/21 Youth Equal Opportunity	17.259	10-08-08-20	-	6,735
Subtotal for AL 17.259			-	976,341
WIA, Dislocated Worker Program FY21, PY20/21	17.278	10-08-08-20	-	99,769
WIA, Dislocated Worker Program PY21, PY21/22	17.278	10-08-08-21	-	102,789
WIOA National Dislocated Worker-National Emergency Grants	17.278	10-08-08-19	-	11,409
WIA, Dislocated Worker Program FY22, PY21/22	17.278	10-08-08-21	-	343,151
WIOA Dislocated Worker Supplemental Administration PY20	17.278	10-08-08-20	-	8,598
Subtotal for AL 17.278			-	565,716
Subtotal for Workforce Innovation and Opportunity Act (WIOA) Cluster			-	2,174,972
Employee Training Administration:				
H-1B Job Training Grants:				
America's Promise	17.268	HG-30126-17-60-A-29	-	152,152
WIOA Dislocated Worker Formula Grants:				
Passed through the Missouri Division of Higher Education and Workforce Development:				
COVID-19 Humanitarian - CARES	17.277	10-08-08-20	-	104,943
OPIOD Grant	17.277	10-08-08-19	-	24,001
Subtotal for AL 17.277			-	128,944
WIOA Dislocated Worker Formula Grants:				
Pathways Home 2	17.270	PE-36545-21-60-A-29	-	451,390
<b>Total U.S. Department of Labor</b>			-	2,932,907

(Continued)

**City of Springfield, Missouri**

**Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2022**

Federal Grantor/ Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Grant Number or Pass-Through Entity Identifying Number	Amounts Provided to Subrecipients	Federal Expenditures
<b>U.S. Department of Transportation:</b>				
Federal Aviation Administration:				
Airport Improvement Program:				
Passed through the Missouri Highways and Transportation Commission:				
Airport Taxiway November, Bravo, Mike, GA Apron and Taxiway edge lights	20.106	3-29-0077-066-2022	-	2,700
Taxiway November and Alpha Design	20.106	3-29-0077-060-2021	-	312,364
Master Plan	20.106	3-29-0077-065-2022	-	202,095
Blast Pad/Cargo Apron Reconstruct	20.106	3-29-0077-059-2021	-	278,316
COVID-19 - Airports Coronavirus Response Grant	20.106	3-29-0077-061-2021	-	3,737,038
COVID-19 - Airport Rescue Grant ARPA	20.106	3-29-0077-063-2021	-	2,147,690
Subtotal for AL 20.106			-	6,680,203
Highway Planning and Construction Cluster:				
Highway Planning and Construction:				
Passed through the Missouri Highways and Transportation Commission:				
Traffic Management Center Salaries FY 2022	20.205	STBG-5901 (820)	-	347,057
Luster Ave. Sidewalk - Sunset Drive to Seminole Street (4)	20.205	TAP-5901 (814)	-	83,575
Fassnight Creek Greenway Trail - Jefferson Ave. to Phelps Grove Park (4)	20.205	TAP-5901 (814)	-	64,503
Harvard Ave. Sidewalk - Swallow Street to Aladdin Court	20.205	STBG-5901 (815)	-	60,966
Reconstruct Galloway Trail - Republic Road to Sequiota Park	20.205	STBG-5901 (812)	-	86,043
Greenwood Street to Galloway Trail Sidewalk Connection	20.205	STBG-5901 (811)	-	123,752
National/Battlefield/Sunshine Resurfacing Overlay Improvements	20.205	STBG-5916 (807)	-	2,392,000
National/Battlefield/Sunshine ADA Improvements	20.205	STBG-5916 (808)	-	294,086
Traffic Signal Battery Backup System Program	20.205	STBG-5901 (818)	-	487,509
Traffic Signal Vehicle Detection System FY 2021	20.205	STBG-5901 (820)	-	89,628
Springfield Yields Expansion Grant	20.205	STBG-5901 (821)	-	14,944
BUILD Grant - Grant Ave Parkway Project	20.205	BUILD-5901(816)	-	4,247,048
Work Zone Grant 2021	20.205	GWZEK04Z	-	3,440
Work Zone Grant 2022	20.205	GWZEM04Z	-	3,300
Subtotal for AL 20.205 and Highway Planning and Construction Cluster			-	8,297,851
Highway Safety Cluster:				
State and Community Highway Safety:				
Passed through the Missouri Department of Transportation:				
20-21 HMV Grant	20.600	21-PT-02-069	-	24,940
21-22 HMV Grant	20.600	22-PT-02-042	-	72,083
20-21 Pedestrian HMV Enforcement	20.600	21-PT-02-070	-	6,510
Subtotal for AL 20.600			-	103,533
National Priority Safety Programs:				
Passed through the Missouri Department of Transportation:				
21-22 Motorcycle Safety Course	20.616	21-M9MA-12-002	-	7,647
Subtotal for Highway Safety Cluster			-	111,180
Alcohol Open Container Requirements				
Passed through the Missouri Department of Transportation:				
20-21 DWI Grant	20.607	21-M5HVE-03-016	-	10,218
21-22 DWI Grant	20.607	22-M5HVE-03-008	-	16,644
20-21 Underage Drinking Grant	20.607	21-154-AL-080	-	3,009
21-22 Underage Drinking Grant	20.607	22-154-AL-042	-	3,530
Subtotal for AL 20.607			-	33,401
<b>Total U.S. Department of Transportation</b>			-	15,122,635

(Continued)

**City of Springfield, Missouri**

**Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2022**

Federal Grantor/ Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Grant Number or Pass-Through Entity Identifying Number	Amounts Provided to Subrecipients	Federal Expenditures
<b>U.S. Department of the Treasury:</b>				
Treasury Forfeiture Program	21.000	N/A	-	38,727
Coronavirus State and Local Fiscal Recovery Funds COVID-19 - Retention Payments - ARPA	21.027	N/A	-	1,900,443
<b>Total U.S. Department of the Treasury</b>			-	1,939,170
<b>U.S. Environmental Protection Agency:</b>				
Clean Water State Revolving Fund Cluster:				
Capitalization Grants for Clean Water State Revolving Funds:				
Passed through the Missouri Department of Natural Resources:				
Missouri Revolving Loan Program Project Funds	66.458	C295859-01 CB#2021-032	-	3,925,626
Subtotal for AL 66.458 and Clean Water State Revolving Fund Cluster			-	3,925,626
Nonpoint Source Implementation Grants:				
Passed through the Missouri Department of Natural Resources:				
James River Basin-Fassnight Creek	66.460	2020-0657	-	71,112
Environmental Workforce Development and Job Training Cooperative Agreements:				
Brownfields - FY2019-2022	66.815	JT-97765101-0	-	55,641
Brownfields Assessment and Cleanup Cooperative Agreements:				
Brownfields General	66.818	N/A	-	7,633
Brownfields Hazardous and Petroleum Assessment	66.818	BF - 97764701	-	93,210
Brownfields Revolving Loan Fund	66.818	BF - 98788001	-	4,972
Subtotal for AL 66.818			-	105,815
<b>Total U.S. Environmental Protection Agency</b>			-	4,158,194
<b>U.S. Department of Education:</b>				
Elementary and Secondary School Emergency Relief Fund				
Passed through Springfield Public Schools				
FY 2022 SPARC ESSER Grant	84.425D	FY22 SPARC Expansion ID 6417	-	204,108
<b>Total U.S. Department of Education</b>			-	204,108

(Continued)

City of Springfield, Missouri

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2022

Federal Grantor/ Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Grant Number or Pass-Through Entity Identifying Number	Amounts Provided to Subrecipients	Federal Expenditures
<b>U.S. Department of Health and Human Services:</b>				
Public Health Emergency Preparedness:				
Passed through the Missouri Department of Health and Senior Services:				
2020-21 Public Health Emergency Preparedness	93.069	DH210048566	-	297,041
Immunization Grants:				
Passed through the Missouri Department of Health and Senior Services:				
COVID-19 - Regional COVID-19 Vaccine Efforts	93.268	DH21049631	-	128,479
COVID-19 - COVID-19 & Adult Vaccination Supplemental	93.268	DH220049862	-	813,168
Subtotal for AL 93.268			-	941,647
Epidemiology and Laboratory Capacity				
Passed through the Missouri Department of Health and Senior Services:				
Epidemiology and Laboratory Capacity (ELC) Enhancing Detection Expansion	93.323	N/A	-	1,400,359
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response				
FY22 Crisis Cooperative Agreement	93.354	DH220050235	-	432,333
Local Public Health Disparities Initiative				
FY22 Disparities	93.391	DH220051692	-	128,018
Temporary Assistance for Needy Families:				
Passed through the Missouri Department of Social Services:				
MWA TANF Program PY20/21 Joplin (Starts 10/1/20)	93.558	CS170472002	-	173,241
MWA SKILL-UP Joplin PY20/21 (Starts 10/1/20)	93.558	CS170472002	-	11,473
MWA-SKILL-UP Joplin PY21/22 (Starts 10/1/21)	93.558	CS170472002	-	15,398
DSS-FNS 100% SKILL UP PY21/22	93.558	AOC20380053	-	50,000
DSS-TANF SKILL-UP PY21/22	93.558	AOC20380053	-	67,077
MWA CHAFEE FOSTER CARE PROGRAM PY21/22	93.558	CS170472002	-	425
MWA TANF PROGRAM PY21/22 Joplin (Starts 10/1/21)	93.558	CS170472002	-	509,569
Passed through the Missouri Department of Workforce Development:				
DSS-JOB LEAGUE FY21, PY20/21	93.558	AOC20380053	-	97,735
Subtotal for AL 93.558			-	924,918
Child Care and Development Block Grant (CCDF Cluster):				
Passed through the Missouri Department of Health and Senior Services:				
Child Care Health Consultation 2021	93.575	DH200048175	-	2,125
Passed through the Missouri Department of Elementary and Secondary Schools:				
Child Care Health Consultation 2022	93.575	80SPRINGFIELDGREENE	-	7,760
Subtotal for AL 93.575			-	9,885
Children's Health Insurance Program:				
Passed through the Missouri Department of Health and Senior Services:				
Children's Health Insurance Program Health Services Initiative FY22	93.767	DH220050523	-	223,518
Maternal and Child Health Services Block Grant to the States:				
Passed through the Missouri Department of Health and Senior Services:				
Maternal and Child Health Services Block Grant FY20-21	93.994	AOC19380197	-	83,261
Maternal and Child Health Services Block Grant FY21-22	93.994	AOC19380197	-	25,838
Subtotal for AL 93.994			-	109,099
<b>Total U.S. Department of Health and Human Services</b>			-	4,466,818
<b>Executive Office of the President:</b>				
High Intensity Drug Trafficking Areas Program:				
Passed through the Missouri Department of Public Safety:				
2020-21 Work Zone Grant	95.001	G21MW0001A-J	-	128,255
2020-21 Work Zone Grant	95.001	G22MW0001A-J	-	6,562
<b>Total Executive Office of the President</b>			-	134,817

(Continued)

**City of Springfield, Missouri**

**Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2022**

Federal Grantor/ Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Grant Number or Pass-Through Entity Identifying Number	Amounts Provided to Subrecipients	Federal Expenditures
<b>U.S. Department of Homeland Security:</b>				
Federal Emergency Management Agency Disaster Assistance:				
Passed through Missouri Department of Public Safety Emergency Management Agency:				
Public Information July 1 to December 31, 2021	97.036	553273	-	19,100
FY21 FEMA Covid Vaccine	97.036	542554	-	33,923
FY21 FEMA Covid Testing	97.036	542544	-	232,154
FY21 FEMA Covid Public Information	97.036	542560	-	35,657
FY21 FEMA Covid Contract/Temp Employees	97.036	542580	-	641,467
FY21 FEMA Covid Call Center	97.036	542570	-	27,666
COVID 19 Testing July to December 2021	97.036	553256	-	246,023
Contract Temp Employees July 1 to December 31, 2021	97.036	553245	-	454,137
Call Center July to December 31, 2021	97.036	553284	-	31,112
Vaccine Expenses from July to December 2021	97.036	666182	-	174,706
103049B Temporary employment service and cell phone expenses	97.036	666468	-	25,066
Subtotal for AL 97.036			-	<u>1,921,011</u>
Assistance to Firefighters Grant Program:				
Homeland Security Grant Program:				
Passed through Missouri State University Southwest Missouri Council of Governments:				
2019 Region D Regional Homeland Security Oversight Committee (RHSOC)				
Gemini S1 and RDK Detector Kit	97.067	EMW-2019-SS-00039 97-067	-	158,000
2020 Region D Regional Homeland Security Oversight Committee (RHSOC)				
RDK Detector Kit	97.067	EMW-2020-SS-00039 97-067	-	65,000
Subtotal for AL 97.067			-	<u>223,000</u>
<b>Total U.S. Department of Homeland Security</b>			-	<u>2,144,011</u>
<b>Total expenditures of federal awards</b>			<u>\$ 1,048,747</u>	<u>\$ 35,881,663</u>

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, 2022**

---

**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, 2022 and is presented on the accrual basis of accounting. The schedule of expenditures of federal awards does not include the federal grant activity of the City Utilities, the discretely presented component unit of the City. All federal awards received by the City directly from federal agencies as well as federal awards passed through other governmental agencies are 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 accrual basis of accounting. Such expenditures are recognized following 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, 2022

Note 4. Relationship to Basic Financial Statements

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

AL	Program Title	Special Revenue	Capital Projects	Enterprise	Primary Government Total
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	\$ 1,410,179	\$ -	\$ -	\$ 1,410,179
11.307	Economic Adjustment Assistance	1,282	-	-	1,282
14.218	Community Development Block Grants/Entitlement Grants	1,297,309	-	-	1,297,309
14.218	Community Development Block Grants - CARES	495,803	-	-	495,803
14.239	Home Investment Partnerships Program	1,213,454	-	-	1,213,454
14.267	Continuum of Care Program	15,297	-	-	15,297
16.034	COVID-19 - Coronavirus Emergency Supplemental Funding Program	64,648	-	-	64,648
16.590	Improving Criminal Justice Response Program	69,701	-	-	69,701
16.738	Edward Byrne Memorial Justice Assistance Grant Program	146,853	-	-	146,853
16.922	Justice Department Confiscated Funds	64,477	-	-	64,477
17.225	Unemployment Insurance	25,449	-	-	25,449
17.258	WIA/WIOA Adult Program	632,915	-	-	632,915
17.259	WIA/WIOA Youth Activities	976,341	-	-	976,341
17.268	America's Promise	152,152	-	-	152,152
17.270	Pathways Home 2	451,390	-	-	451,390
17.277	COVID-19 Humanitarian - CARES	128,944	-	-	128,944
17.278	WIA/WIOA Dislocated Worker Formula Grants	565,716	-	-	565,716
20.106	Airport Improvement Program	-	-	795,475	795,475
20.106	Airport Improvement Program - CARES Funding	-	-	5,884,728	5,884,728
20.205	Highway Planning and Construction	-	8,297,851	-	8,297,851
20.600	State and Community Highway Safety	103,533	-	-	103,533
20.607	Alcohol Open Container Requirements	33,401	-	-	33,401
20.616	National Priority Safety Programs	7,647	-	-	7,647
21.000	Treasury Forfeiture Program	38,727	-	-	38,727
21.027	Corona Virus State and Local Fiscal Recovery Funds	1,900,443	-	-	1,900,443
66.458	Capitalization Grants for Clean Water State Revolving Funds	-	3,925,626	-	3,925,626
66.46	Nonpoint Source Implementation Grants	71,112	-	-	71,112
66.815	Environmental Workforce Development and Job Training Cooperative Agreements	55,641	-	-	55,641
66.818	Brownfields Assessment and Cleanup Cooperative Agreements	105,815	-	-	105,815
84.42D	Elementary and Secondary School Emergency Relief Fund	204,108	-	-	204,108
93.069	Public Health Emergency Preparedness	297,041	-	-	297,041
93.268	Immunization Grants:	941,647	-	-	941,647
93.323	Epidemiology and Laboratory Capacity	1,400,359	-	-	1,400,359
93.391	Local Public Health Disparities Initiative	128,018	-	-	128,018
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response:	432,333	-	-	432,333
93.558	Temporary Assistance For Needy Families	924,918	-	-	924,918
93.575	Child Care and Development Block Grant	9,885	-	-	9,885
93.767	Children's Health Insurance Program	223,518	-	-	223,518
93.994	Maternal and Child Health Services Block Grant to the States	109,099	-	-	109,099
95.001	High Intensity Drug Trafficking Areas Program	134,817	-	-	134,817
97.036	Federal Emergency Management Agency Disaster Assistance	1,921,011	-	-	1,921,011
	<b>Total federal awards recorded as revenue in the fund financial statements</b>	<b>16,754,983</b>	<b>12,223,477</b>	<b>6,680,203</b>	<b>35,658,663</b>
97.067	Additional noncash federal awards not recorded as revenue in the fund financial statements, as they represent donated equipment	223,000	-	-	223,000
	<b>Total</b>	<b>\$ 16,977,983</b>	<b>\$ 12,223,477</b>	<b>\$ 6,680,203</b>	<b>\$ 35,881,663</b>

**City of Springfield, Missouri**

**Notes to Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2022**

**Note 5. Federal Expenditures for MoDOT and Greene County Managed Projects**

Certain highway and construction projects funded with federal awards are performed in conjunction with the Missouri Department of Transportation (MoDOT) and Greene County. MoDOT and Greene County lead some joint projects, incurring all expenditures and handling the reimbursement requests. In these instances, the City authorizes MoDOT and Greene County to use its awarded federal monies to complete the project. MoDOT and Greene County both accept 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 and Greene County led projects are not presented on the schedule.

During the fiscal year ended June 30, 2022, the following federal monies awarded to the City were expended on joint projects with MoDOT and Greene County.

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Grant/Contract Number	Federal Expenditures
<b>U.S. Department of Transportation</b>			
Highway Planning and Construction:			
Passed through the Missouri Highways and Transportation Commission:			
Kansas Expressway Extension South of Republic Road (1)	20.205	2016-0223	\$ 14,447
Kansas Expressway Extension South of Republic Road (1)	20.205	2018-1423	488,342
Kansas Expressway & Sunset Intersection Improvement (2)	20.205	8P3087E (2019-08-52805)	2,630
Kansas Expressway & Walnut Lawn Intersection (2)	20.205	8P3087F (2019-08-52807)	772
West Bypass & Kearney Intersection Improvements (2)	20.205	8P3087D (2019-1254)	262,292
Highway 13 North Corridor Study (3)	20.205	2021-0800	43,007
Glenstone Sidewalks - Valley Water Mill to James River Freeway (2)	20.205	8S3160	30,197
			<u>\$ 841,687</u>

(1) Managed by Greene County

(2) Managed by MoDOT

(2) Managed by MoDOT and Ozark Transportation Organization



City of Springfield, Missouri

Notes to Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2022

---

**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, 2022, 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, 2022	\$ 15,379,452
Current year loans included in the SEFA	443,492
Current year expenses included in the SEFA	1,349,620

**Neighborhood Stabilization Program Grants (14.228)**

Outstanding principal balances at June 30, 2022	1,756,771
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, 2022	24,078,951
Current year loans included in the SEFA	865,514
Current year expenses included in the SEFA	347,940

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

Outstanding principal balances at June 30, 2022	1,847,919
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, 2022	300,000
Current year loans included in the SEFA	-
Current year expenses included in the SEFA	105,815

**Note 7. Indirect Cost Rate**

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

**City of Springfield, Missouri**

**Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2022**

---

The prior year single audit disclosed no findings in the schedule of findings and questioned costs and no uncorrected or unresolved findings exist from the prior audit's summary of prior audit findings.

**City of Springfield, Missouri**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2022**

---

**I. Summary of Auditor's Results**

**Financial Statements**

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

Internal control over financial reporting:

- Material 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 federal programs:

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

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

Assistance Listing Number	Name of Federal Program or Cluster
20.106	Airport Improvement Program and COVID-19 - Airport Improvement Program
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds
93.323	Epidemiology and Laboratory Capacity
97.036	Federal Emergency Management Agency Disaster Assistance

Dollar threshold used to distinguish between type A and type B programs: \$1,076,450

- Auditee qualified as low-risk auditee?  Yes  No

(Continued)

**City of Springfield, Missouri**

**Schedule of Findings and Questioned Costs (Continued)  
Year Ended June 30, 2022**

---

**II. Financial Statement Findings**

**A. Internal Control**

No matters to report.

**B. Compliance Findings**

No matters to report.

**III. Findings and Questioned Costs for Federal Awards**

**A. Internal Control**

No matters to report.

**B. Instance of Noncompliance**

No matters to report.