

# **City of Springfield, Missouri**

Compliance Report  
Year Ended June 30, 2023

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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, 2023, 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 13, 2023. 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 13, 2023



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, 2023. 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, 2023. 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, 2022 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, 2023.

***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, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 13, 2023, 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 13, 2023

**City of Springfield, Missouri**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2023**

Federal Grantor/ Pass-Through Grantor/Program Title	Federal AL 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:				
2022 – 23 WIC Local Agency Nutrition Services	10.557	ERS04522074	\$ -	\$ 412,897
2023 – 24 WIC Local Agency Nutrition Services	10.557	ERS04523056	-	1,229,214
Subtotal for AL 10.557			-	1,642,111
Child Nutrition Cluster:				
Summer Food Program for Children:				
Passed through the Missouri Department of Health and Senior Services:				
2022-23 Summer Food Service Grant	10.559	ERS21954094	-	1,335
Subtotal for AL 10.559 and Child Nutrition Cluster			-	1,335
<b>Total U.S. Department of Agriculture</b>			-	1,643,446
<b>U.S. Department of Commerce:</b>				
Economic Adjustment Assistance				
COVID-19-Good Jobs Challenge- Quadra-Regional Workforce Alliance	11.307	ED22HDQ3070090	53,993	646,443
COVID-19-Springfield Lake Master Plan	11.307	05-79-06149	-	488,549
<b>Total U.S. Department of Commerce</b>			53,993	1,134,992
<b>U.S. Department of Housing and Urban Development:</b>				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants:				
2020-2021 Community Development Block Grant	14.218	B-20-MC-29-0007	2,241	416,143
COVID - 19 - Community Development Block Grant - CARES	14.218	B-20-MW-29-0007	162,592	165,711
2021-2022 Community Development Block Grant	14.218	B-21-MC-29-0007	476,966	1,651,307
2022-2023 Community Development Block Grant	14.218	B-22-MC-29-0007	42,849	42,849
Subtotal for AL 14.218			684,648	2,276,010
Home Investment Partnerships Program:				
2018 – 19 HOME Investment Partnerships	14.239	M-18-MC-29-0202	-	368,047
2019-2020 HOME Investment Partnership	14.239	M-19-MC-29-0202	-	802,545
COVID-19-Home Program:	14.239	M21-MP29-0202	-	79,305
Program Income	14.239	N/A	-	1,798,547
Subtotal for AL 14.239			-	3,048,444
Continuum of Care Program:				
Continuum of Care Planning Grant	14.267	MO0293L7P001900	18,922	18,922
Continuum of Care Planning Grant	14.267	MO0312L7P002000	14,223	14,223
Subtotal for AL 14.267			33,145	33,145
<b>Total U.S. Department of Housing and Urban Development</b>			717,793	5,357,599
<b>U.S. Department of Justice:</b>				
Office of Violence against Women				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program:				
2019- Improving Criminal Justice Response Program	16.590	019-WE-AX-0005	6,635	5,772
Edward Byrne Memorial Justice Assistance Grant Program:				
2021 – 22 JAG Grant	16.738	15PBJA-21-GG-01616JAGX	71,388	139,469
2022 – 23 JAG Grant	16.738	15PBJA22GG02175JAGX	-	46,000
Subtotal for AL 16.738			71,388	185,469
Justice Department Confiscated Fund Program:				
Confiscated Funds - Equitable Sharing Program	16.922	N/A	-	16,616
<b>Total U.S. Department of Justice</b>			78,023	207,857

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**City of Springfield, Missouri**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2023**

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 - Unemployment Insurance	17.225	10-08-08-20	-	9,629
RESEA 22/23 - Unemployment Insurance	17.225	10-08-08-20	-	22,019
Subtotal for AL 17.225			-	31,648
Workforce Innovation and Opportunity Act (WIOA) Cluster:				
WIOA Adult Program:				
Passed through the Missouri Division of Higher Education and Workforce Development:				
WIOA Title -1 Adult Program FY21, PY21/22	17.258	10-08-08-21	-	50
WIOA Title -1 Adult Program FY22, PY21/22	17.258	10-08-08-21	-	103,465
WIOA Title -1 Adult Program PY22, PY22/23	17.258	10-08-08-22	-	104,572
WIOA Title -1 Adult Program FY23, PY22/23	17.258	10-08-08-22	-	369,676
Subtotal for AL 17.258			-	577,763
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	-	147,656
WIOA Title-1 Youth Program PY20, PY20/21	17.259	10-08-08-22	-	618,212
WIOA PY22/23 YOUTH EO	17.259	10-08-08-22	-	25,965
Subtotal for AL 17.259			-	791,833
WIOA Dislocated Worker Formula Grants:				
Passed through the Missouri Division of Higher Education and Workforce Development:				
WIA Title -1 DISLOCATED WORKER PROG FY22, PY21/22	17.278	10-08-08-21	-	101,002
WIA Title -1 DISLOCATED WORKER PROG PY22, PY22/23	17.278	10-08-08-22	-	97,761
WIA Title -1DISLOCATED WORKER PROG FY23, PY22/23	17.278	10-08-08-23	-	268,461
WIA Title -1DISLOCATED WORKER PROG FY23, WORKER SUPPLIES	12.278	10-08-08-23	-	16,646
SHOW ME HEROES AT HOME WIOA 25% RR PY21/22	17.278	10-08-08-20	-	2,513
MISSOURI HEROES CONNECT PY22/23	17.278	10-08-08-22	-	14,921
Subtotal for AL 17.278			-	501,304
Subtotal for Workforce Innovation and Opportunity Act (WIOA) Cluster			-	1,870,900
Employee Training Administration:				
Apprenticeship USA Grants - Registered Apprenticeship:				
ABA-AMERICA BUILDING APPRENTICESHIPS	17.285	AP-38630-22-60-A-29 / AP38630JX1	-	292,130
WIOA Dislocated Worker Formula Grants:				
Pathways Home 2-Reentry Employment Opportunities	17.270	PE-36545-21-60-A-29	-	571,517
Passed through the Missouri Division of Higher Education and Workforce Development:				
WIOA National Dislocated Worker Grant/ WIA National Emergency Grants	17.277	10-08-08-20	-	70,762
			-	70,762
<b>Total U.S. Department of Labor</b>			-	2,836,957

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**City of Springfield, Missouri**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2023**

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:				
Airport Taxiway November, Bravo, Mike, GA Apron, and Taxiway edge Lights	20.106	3-29-0077-066-2022	-	4,048,504
Master Plan	20.106	3-29-0077-065-2022	-	781,434
COVID-19-Airport Rescue Grant	20.106	3-29-0077-063-2021	-	4,400,316
Reconstruct Central Portion of Cargo Apron (Design Only)	20.106	3-29-0077-067-2023	-	20,940
Subtotal for AL 20.106			-	9,251,194
Highway Planning and Construction:				
Passed through the Missouri Highways and Transportation Commission:				
Republic Road Phase 4 Improvements @ Campbell Ave Intersection	20.205	NHPP-S602 (27)	-	81,141
Republic Road Phase 5 Improvements - Campbell Int. to Chase	20.205	STBG-5901 (810)	-	190,991
Luster Ave. Sidewalk - Sunset Drive to Seminole Street (4)	20.205	TAP-5901 (814)	-	185
Fassnight Creek Greenway Trail - Jefferson Ave. to Phelps Grove Park	20.205	TAP-5901 (814)	-	(2,805)
National/Battlefield/Sunshine Resurfacing Overlay Improvements	20.205	STBG-5916 (807)	-	601,347
Fassnight Creek Greenway Trail - Clay/Brookside	20.205	STBG-5901(817)	-	217,461
Traffic Signal Battery Backup System Program	20.205	STBG-5901 (818)	-	151
Traffic Signal Battery Backup System Program*	20.205	STBG-5901 (818)	-	23,978
Traffic Management Center Salaries FY 2023	20.205	Contract #2022-1136	-	373,650
Traffic Signal Vehicle Detection System FY 2021	20.205	STBG-5901 (821)	-	385,648
FY 2023 Springfield Yields Safe Across Expansion Grant	20.205	Contract #2022-1035	-	22,249
Springfield Yields Expansion Grant	20.205	22-PS-02-001	-	16,553
Republic Road Phase 4 Improvements @ Campbell Ave Intersection (2)	20.205	NHPP-S602 (27)	-	114,926
BUILD Grant - Grant Ave Parkway Project	20.205	BUILD-5901(816)	-	5,957,152
FY 2023 Traffic Signal & Fiber Optic Communication Improvements	20.205	STBG-5901 (824)	-	10,813
21-22 MODOT WORK ZONE GRANT	20.205	GWZEM04Z	-	1,950
22-23 MODOT WORK ZONE GRANT	20.205	GWZEM04Z	-	57,514
Subtotal for AL 20.205			-	8,052,904
Highway Safety Cluster:				
State and Community Highway Safety:				
Passed through the Missouri Department of Transportation:				
21-22 HMV GRANT	20.600	22-PT-02-042	-	11,460
22-23 HMV GRANT	20.600	22-PT-02-042	-	109,722
22-23- Pedestrian HMV GRANT	20.600	22-PT-02-07	-	11,570
20-21 HMV GRANT*	20.600	21-PT-02-069	-	3,347
Subtotal for AL 20.600			-	136,099
National Priority Safety Programs:				
Passed through the Missouri Department of Transportation:				
21-22 DWI GRANT	20.616	22-M5HVE-03-008	-	34,419
22-23 DWI GRANT	20.616	22-M5HVE-03-008	-	95,753
20-21 DWI GRANT *	20.616	22-M5HVE-03-016	-	2,368
21-22 MOTORCYCLE SAFETY COURSE	20.616	22-M11X-12-002	-	6,569
22-23 MOTORCYCLE SAFETY COURSE	20.616	22-M11X-12-002	-	11,349
Subtotal for AL 20.616			-	150,458
Subtotal for Highway Safety Cluster			-	286,557
Alcohol Open Container Requirements:				
Passed through the Missouri Department of Transportation:				
20-21 UNDERAGE DRINKING GRANT*	20.607	21-154-AL-080	-	518
21-22 UNDERAGE DRINKING GRANT	20.607	22-154-AL-042	-	533
22-23 UNDERAGE DRINKING GRANT	20.607	22-154-AL-042	-	8,570
Subtotal for AL 20.607			-	9,621
<b>Total U.S. Department of Transportation</b>			-	17,600,276

\*20-21 Grant expenditures not captured in correct year Missouri Department of Transportation requested they be added to this Schedule

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**City of Springfield, Missouri**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2023**

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				
Treasury Forfeiture Program	21.000	N/A	-	62,403
Coronavirus State and Local Fiscal Recovery Funds:				
COVID-19-Retention Payments	21.027	103132	-	1,914,317
COVID-19-Historic City Hall Renovations	21.027	100912	-	6,703
COVID-19-Cooper Killian Soccer	21.027	103230	-	305,504
COVID-19-Ozark Empire Fair Grounds	21.027	103244	-	250,000
COVID-19-Ozark Greenways Chadwick Flyer Trail	21.027	103243	-	295,693
COVID-19-Burrell Behavioral Health Crisis Line	21.027	103249	-	21,649
COVID-19-Grant Compliance	21.027	103396	-	14,835
COVID-19-Respite Care - Connecting Grounds	21.027	103316	-	416,147
Subtotal for AL 21.027			-	3,224,848
<b>Total U.S. Department of the Treasury</b>			-	3,287,251
<b>U.S. Environmental Protection Agency:</b>				
Brownfields Job Training Cooperative Agreements:				
EPA BROWNSFIELD -FY20	66.815	JT-97780701-0	-	84,604
EPA BROWNSFIELD -FY22	66.815	JT-97795001-0	-	54,381
Subtotal for AL 66.815			-	138,985
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements:				
Brownfields General	66.818	N/A	-	16,235
Brownfields Revolving Loan Fund	66.818	BF98788001	-	11,091
Subtotal for AL 66.818			-	27,326
<b>Total U.S. Environmental Protection Agency</b>			-	166,311

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**City of Springfield, Missouri**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2023**

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 Cooperative Agreements Grants:				
Passed through the Missouri Department of Health and Senior Services:				
COVID-19 & Adult Vaccination Supplemental	93.268	DH220049862	-	461,898
Epidemiology and Laboratory Capacity for Infectious Diseases:				
Passed through the Missouri Department of Health and Senior Services:				
FY 22 Epidemiology & Laboratory Capacity for Enhancing Detection Expansion	93.323	DH230052009	-	154,765
FY 23 Epidemiology & Laboratory Capacity for Enhancing Detection Expansion	93.323	DH230052009	-	190,074
Subtotal for AL 93.323			-	344,839
Public Health Emergency Response: Cooperative Agreement for Emergency Response:				
Passed through the Missouri Department of Health and Senior Services:				
FY23 Workforce Grant	93.354	DH240053441	-	489,147
Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health				
Passed through the Missouri Department of Health and Senior Services:				
FY22 Disparities	93.391	DH220051692	-	446,581
Temporary Assistance for Needy Families:				
Passed through the Missouri Department of Social Services:				
MWA TANF PRFOGRAM PY21/22 JOPLIN STARTS 10/1/21	93.558	CS170472002	-	119,048
MWA TANF PRFOGRAM PY22/23 JOPLIN STARTS 10/1/22	93.558	CS170472002	-	404,249
MWA SKILL-UP JOPLIN PY21/22 (STARTS 10/1/21)	93.558	CS170472002	-	1,782
MWA SKILL-UP JOPLIN PY22/23 (STARTS 10/1/22)	93.558	CS170472002	-	2,965
DSS-FNS 100% SKILL UP PY22/23	93.558	AOC20380053	-	70,276
DSS-TANF SKILL UP PY22/23	93.558	AOC20380053	-	22,125
Passed through the Missouri Department of Workforce Development:				
DSS-JOB LEAGUE FY 23, PY22/23	93.558	AOC21380057	-	54,056
Subtotal for AL 93.558			-	674,501
Child Care and Development Fund Grant (CCDF Cluster):				
Passed through the Missouri Department of Health and Senior Services:				
Child Care Health Consultation FY22-23	93.575	80SPRINGFIELDGREENE	-	1,974
Passed through the Missouri Department of Elementary and Secondary Schools				
Children's Health Insurance Program Health Services Initiative FY22-23	93.575	CCHC2300084	-	7,963
Subtotal for AL 93.575 and CCDF Cluster			-	9,937
Children's Health Insurance Program:				
Passed through the Missouri Department of Health and Senior Services:				
Children's Health Insurance Program Health Services Initiative FY 22	93.767	DH220050523	-	155,877
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 FY21-22	93.994	DH220051142	-	26,256
Maternal and Child Health Services Block Grant FY22-23	93.994	DH220051142	-	95,647
Subtotal for AL 93.994			-	121,903
Sexually Transmitted Diseases (STD) Prevention and Control Grants				
Passed through the Missouri Department of Health and Senior Services:				
Disease Intervention Specialist Workforce Program	93.977	DH230052592	-	14,920
Disease Intervention Specialist Workforce Program	93.977	DH230052592	-	134,462
Subtotal for AL 93.977			-	149,382
<b>Total U.S. Department of Health and Human Services</b>			-	<b>3,151,106</b>
<b>Executive Office of the President:</b>				
High Intensity Drug Trafficking Areas Program:				
Passed through the Missouri Department of Public Safety:				
21-22 HIDTA GRANT	95.001	G22MW0001A-J	-	156,186
22-23 HIDTA GRANT	95.001	G22MW0001A-J	-	56,089
<b>Total Executive Office of the President</b>			-	<b>212,275</b>

(Continued)

**City of Springfield, Missouri**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2023**

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				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
Passed through the Missouri Department of Public Safety - Emergency Management Agency				
FY22 FEMA COVID CONTRACT/TEMP EMPLOYEES_JANUARY THRU JUNE	97.036	683754	-	723,967
FY22 FEMA COVID TESTING_JANUARY THRU JUNE	97.036	683704	-	471,042
FY22 FEMA COVID VACCINE_JANUARY THRU JUNE	97.036	683710	-	106,160
FY22 FEMA COVID CALL CENTER_JANUARY THRU JUNE	97.036	683745	-	33,475
FY22 FEMA COVID PUBLIC INFORMATION_JANUARY THRU JUNE	97.036	683729	-	195,025
Subtotal for AL 97.036			-	1,529,669
Homeland Security Grant Program:				
Passed through Missouri State University				
2020 Region D Regional Homeland Security Oversight Committee (RHSOC)	97.067	EMW-2020-SS-00051-05-04	-	73,907
2020 Region D Regional Homeland Security Oversight Committee (RHSOC)	97.067	EMW-2020-SS-00051-05-07	-	7,629
2021 Region D Regional Homeland Security Oversight Committee (RHSOC)	97.067	EMW-2021-SS-00038-05-16	-	2,415
2021 Region D Regional Homeland Security Oversight Committee (RHSOC)	97.067	EMW-2021-SS-00038-05-17	-	36,548
2021 Region D Regional Homeland Security Oversight Committee (RHSOC)	97.067	EMW-2021-SS-00038-05-18	-	5,866
2021 Region D Regional Homeland Security Oversight Committee (RHSOC)	97.067	EMW-2021-SS-00038-05-20	-	1,579
2021 Region D Regional Homeland Security Oversight Committee (RHSOC)	97.067	EMW-2021-SS-00038-05-22	-	3,860
2021 Region D Regional Homeland Security Oversight Committee (RHSOC)	97.067	EMW-2021-SS-00038-05-23	-	6,500
2021 Region D Regional Homeland Security Oversight Committee (RHSOC)	97.067	EMW-2021-SS-00038-05-24	-	6,431
Passed through Southwest Missouri Council of Governments :				
2022 Region D Regional Homeland Security Oversight Committee (RHSOC)	97.067	EMW-2022-SS-00094-04-11	-	9,775
Enhancing Cybersecurity Local Prep Grant				
Passed through MO Department of Public Safety/Office of Homeland Security :				
Springfield Information System Grant	97.067	EMW-2021-SS-00038-34	-	9,995
Subtotal for AL 97.067			-	164,505
<b>Total U.S. Department of Homeland Security</b>			-	1,694,174
<b>Total expenditures of federal awards</b>			\$ 849,809	\$ 37,292,244

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, 2023

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#### **Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the City of Springfield, Missouri (the City) under programs of the federal government for the year ended June 30, 2023. 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). 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 on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, 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, 2023

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	General	Special Revenue	Capital Projects	Enterprise	Primary Government Total
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	\$ -	\$ 1,642,111	\$ -	\$ -	\$ 1,642,111
10.559	Summer Food Program for Children:	-	1,335	-	-	1,335
11.307	Economic Adjustment Assistance	-	1,134,992	-	-	1,134,992
14.218	Community Development Block Grants/Entitlement Grants	-	2,276,010	-	-	2,276,010
14.239	Home Investment Partnerships Program	-	3,048,444	-	-	3,048,444
14.267	Continuum of Care Program	-	33,145	-	-	33,145
16.590	Improving Criminal Justice Response Program	-	5,772	-	-	5,772
16.738	Edward Byrne Memorial Justice Assistance Grant Program	-	185,469	-	-	185,469
16.922	Justice Department Confiscated Funds	-	16,616	-	-	16,616
17.225	Unemployment Insurance	-	31,648	-	-	31,648
17.258	WIA/WIOA Adult Program	-	577,763	-	-	577,763
17.259	WIA/WIOA Youth Activities	-	791,833	-	-	791,833
17.270	Pathways Home 2-Reentry Employment Opportunities	-	571,517	-	-	571,517
17.277	WIOA National Dislocated Worker Grant/ WIA National Emergency Grants	-	70,762	-	-	70,762
17.278	WIA/WIOA Dislocated Worker Formula Grants	-	501,304	-	-	501,304
17.285	ABA-AMERICA BUILDING APPRENTICESHIPS	-	292,130	-	-	292,130
20.106	Airport Improvement Program	-	-	-	4,850,878	4,850,878
20.106	Airport Improvement Program - CARES Funding	-	-	-	4,400,316	4,400,316
20.205	Highway Planning and Construction	-	-	8,052,904	-	8,052,904
20.600	State and Community Highway Safety	-	136,099	-	-	136,099
20.607	Alcohol Open Container Requirements	-	9,621	-	-	9,621
20.616	National Priority Safety Programs	-	150,458	-	-	150,458
21.000	Treasury Forfeiture Program	-	62,403	-	-	62,403
21.027	Coronavirus State and Local Fiscal Recovery Funds:	-	3,224,848	-	-	3,224,848
66.815	Environmental Workforce Development and Job Training Cooperative Agreements	-	138,985	-	-	138,985
66.818	Brownfields Assessment and Cleanup Cooperative Agreements	-	27,326	-	-	27,326
93.069	Public Health Emergency Preparedness	-	297,041	-	-	297,041
93.268	Immunization Cooperative Agreements Grants:	-	461,898	-	-	461,898
93.323	Epidemiology and Laboratory Capacity	-	344,839	-	-	344,839
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response:	-	489,147	-	-	489,147
93.391	Public Health Emergency Response: Cooperative Agreement for Emergency Response:	-	446,581	-	-	446,581
93.558	Temporary Assistance For Needy Families	-	674,501	-	-	674,501
93.575	Child Care and Development Block Grant	-	9,937	-	-	9,937
93.767	Children's Health Insurance Program	-	155,877	-	-	155,877
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	-	149,382	-	-	149,382
93.994	Maternal and Child Health Services Block Grant to the States	-	121,903	-	-	121,903
95.001	High Intensity Drug Trafficking Areas Program	-	212,275	-	-	212,275
97.036	Federal Emergency Management Agency Disaster Assistance	-	1,529,669	-	-	1,529,669
97.067	Additional noncash federal awards not recorded as revenue in the fund financial statements, as they represent donated equipment	-	154,510	-	-	154,510
97.067	Enhancing Cybersecurity Local Prep Grant	-	9,995	-	-	9,995
	<b>Total</b>	<b>\$ -</b>	<b>\$ 19,988,146</b>	<b>\$ 8,052,904</b>	<b>\$ 9,251,194</b>	<b>\$ 37,292,244</b>

**City of Springfield, Missouri**

**Notes to Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023**

**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, 2023, 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 Listing Assistance 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	Contract #2016-0223	\$ 25,600
Kansas Expressway Extension South of Republic Road (1)	20.205	Contract #2018-1423	1,049,370
Kansas Expressway & Sunset Intersection Improvement (2)	20.205	8P3087E (2019-08-52805)	2,181
Kansas Expressway & Walnut Lawn Intersection (2)	20.205	8P3087F (2019-08-52807)	84,017
West Bypass & Kearney Intersection Improvements (2)	20.205	8P3087D (2019-1254)	664,791
Highway 13 North Corridor Study (3)	20.205	Contract #2021-0800	35,661
Glenstone Sidewalks - Valley Water Mill to James River Freeway(2)	20.205	8S3160	98,804
			<u>\$ 1,960,424</u>

(1) Managed by Greene County

(2) Managed by MoDOT

(3) Managed by Ozark Transportation Organization



City of Springfield, Missouri

Notes to Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023

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**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, 2023, 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, 2023:	\$ 17,214,780
Current year loans included in the SEFA:	1,197,240
Current year expenses included in the SEFA:	1,078,770

**Neighborhood Stabilization Program Grants (14.228)**

Outstanding principal balances at June 30, 2023:	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, 2023:	25,542,916
Current year loans included in the SEFA:	2,445,048
Current year expenses included in the SEFA:	524,091

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

Outstanding principal balances at June 30, 2023:	1,575,741
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, 2023:	3,780
Current year loans included in the SEFA:	3,648
Current year expenses included in the SEFA:	23,677

**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, 2023**

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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, 2023**

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**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   x   No
- Significant deficiency(ies) identified? \_\_\_ Yes   x   None reported
- Noncompliance material to financial statements noted? \_\_\_ Yes   x   No

**Federal Awards**

Internal control over major federal programs:

- Material weakness(es) identified? \_\_\_ Yes   x   No
- Significant deficiency(ies) identified? \_\_\_ Yes   x   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   x   No

Identification of major federal programs:

Assistance Listing Number	Name of Federal Program or Cluster
11.307	Economic Adjustment Assistance
17.258, 17.259 and 17.278	Workforce Innovation and Opportunity Act (WIOA) Cluster
20.205	Highway Planning and Construction
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs: \$1,118,767

- Auditee qualified as low-risk auditee?   x   Yes        No

(Continued)

**City of Springfield, Missouri**

**Schedule of Findings and Questioned Costs (Continued)  
Year Ended June 30, 2023**

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**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.