

# City of Springfield, Missouri

## Single Audit Reports

June 30, 2015

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**City of Springfield, Missouri**  
**June 30, 2015**

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**City of Springfield, Missouri**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2015**

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant/Contract Number	
U.S. Department of Agriculture:			
Special Supplemental Nutrition Program for Women, Infants and Children:			
Passed through the Missouri Department of Health and Senior Services:			
2013 – 14 WIC Local Agency Nutrition Services	10.557	ERS04514217	\$ 312,502
2014 – 15 WIC Local Agency Nutrition Services	10.557	ERS04515091	937,970
Subtotal for CFDA 10.557			<u>1,250,472</u>
Child Nutrition Cluster:			
Summer Food Service Program for Children:			
Passed through the Missouri Department of Health and Senior Services:			
2014 Summer Food Service Program Inspections - Child Nutrition	10.559	ERS219-1497i	180
2015 Summer Food Service Program Inspections - Child Nutrition	10.559	ERS219-1597i	790
Subtotal for CFDA 10.559 and Child Nutrition Cluster			<u>970</u>
State Administrative Expenses for Child Nutrition:			
Passed through the Missouri Department of Health and Senior Services:			
2013 – 14 Child Care Health Consultation	10.560	DH140004070	379
2014 – 15 Child Care Health Consultation	10.560	DH150008102	1,524
Subtotal for CFDA 10.560			<u>1,903</u>
Total U.S. Department of Agriculture			<u>1,253,345</u>
U.S. Department of Housing and Urban Development:			
CDBG - Entitlement Grants Cluster:			
Community Development Block Grants/Entitlement Grants:			
2013 – 14 Community Development Block Grant (CDBG)	14.218	B-13-MC-29-0007	1,123,303
Program income	14.218	-	2,700
Passed through the Mayor's Commission on Human Rights:			
Mayor's Commission on Human Rights and Community Relations	14.218	MCHR 012014	951
Subtotal for CFDA 14.218 and CDBG - Entitlement Grants Cluster			<u>1,126,954</u>
Emergency Solutions Grant Program:			
Passed through the Missouri Department of Social Services:			
2013 – 14 Emergency Solutions Grant	14.231	14-756-E	85,250
2014 – 15 Emergency Solutions Grant	14.231	15-721-E	30,595
Subtotal for CFDA 14.231			<u>115,845</u>
Home Investment Partnerships Program:			
2012 – 13 HOME Investment Partnerships	14.239	M-12-MC-29-0202	659,314
2013 – 14 HOME Investment Partnerships	14.239	M-13-MC-29-0202	112,763
Program income	14.239	-	899,304
Subtotal for CFDA 14.239			<u>1,671,381</u>
Housing Opportunities for Persons with AIDS:			
Passed through the Missouri Department of Health and Senior Services:			
2014 – 15 HIV Case Management Services – Southwest Region	14.241	C313111001-Am. 1, 2, 3	53,688
2015 – 16 HIV Case Management Services – Southwest Region	14.241	C313111001-Am. 1, 2, 3, 4	9,219
Subtotal for CFDA 14.241			<u>62,907</u>
Community Development Block Grants/Brownfields Economic Development Initiative:			
Brownfields Economic Development Initiative (BEDI) Grant	14.246	B-03-BD-29-0043	12,686
Public and Indian Housing:			
Passed through the Housing Authority of the City of Springfield, Missouri:			
2014 – 15 Housing Authority of Springfield	14.850	-	2,410
Total U.S. Department of Housing and Urban Development			<u>2,992,183</u>
U.S. Department of Justice:			
Public Safety Partnership and Community Policing Grants:			
2011 – 12 Community Oriented Policing Services (COPS) Hiring Program Grant	16.710	2011ULWX0019	140,543
JAG Program Cluster:			
Edward Byrne Memorial Justice Assistance Grant Program:			
2013 – 14 Justice Assistance Grant (JAG) - Law Enforcement Equipment	16.738	2013-DJ-BX-0303	26,880
2014 – 15 Justice Assistance Grant (JAG) - Law Enforcement Equipment	16.738	2014-DJ-BX-0094	98,843
Subtotal for CFDA 16.738 and JAG Program Cluster			<u>125,723</u>
Equitable Sharing Program:			
Equitable Sharing Program	16.922	-	75,933
Total U.S. Department of Justice			<u>342,199</u>

**City of Springfield, Missouri**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2015**

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant/Contract Number	
U.S. Department of Labor:			
Workforce Investment Act (WIA) Cluster:			
WIA/WIOA Adult Program:			
Passed through the Missouri Division of Workforce Development:			
WIA Adult FY14, PY13/14	17.258	10-08-08-14	\$ 188,360
WIA Adult PY14, PY14/15	17.258	10-08-08-15	63,657
WIA Adult FY15, PY14/15	17.258	10-08-08-15	670,572
Job Fair PY92/93	17.258	-	716
2003 JTPA, IV-D Hi-Risk Adult Special Project PY02/03	17.258	-	337
Subtotal for CFDA 17.258			923,642
WIA/WIOA Youth Activities:			
Passed through the Missouri Division of Workforce Development:			
WIA Youth Program PY13, PY13/14	17.259	10-08-08-14	202,207
WIA Youth Program PY14, PY14/15	17.259	10-08-08-15	876,861
WIA Youth Program PY15, PY15/16	17.259	10-08-08-16	164,569
Subtotal for CFDA 17.259			1,243,637
WIA/WIOA Dislocated Worker Formula Grants:			
Passed through the Missouri Division of Workforce Development:			
WIA, Dislocated Worker Program FY14, PY13/14	17.278	10-08-08-14	166,246
WIA, Dislocated Worker Program FY15, PY14/15	17.278	10-08-08-15	125,473
WIA, Dislocated Worker Program FY15, PY14/15	17.278	10-08-08-15	608,943
WIA 25%, Rapid Response Funds, Show-Me Heroes On-the-Job Training Program PY12/13	17.278	99-08-08-13	2,318
WIA 25%, Rapid Response Funds, Show-Me Heroes On-the-Job Training Program PY13/14, FY14/15	17.278	99-08-08-15	42,192
Dislocated Worker 25% Tuition Pool	17.278	99-08-08-15	45,522
Show-Me Heroes On-the-Job Training Program	17.278	-	6,527
Subtotal for CFDA 17.278			997,221
Subtotal for Workforce Investment Act (WIA) Cluster			
			3,164,500
WIOA National Dislocated Worker Grants/WIA National Emergency Grants:			
Passed through the Missouri Division of Workforce Development:			
August 2013 Severe Storms National Emergency Grant PY13/15	17.277	25-08-08-11	72,958
Dislocated Worker Training National Emergency Grant PY13/15	17.277	25-08-08-11	124,339
May - June 2013 Severe Storms National Emergency Grant PY13/15	17.277	25-08-08-11	794,803
On-the-Job Training National Emergency Grant PY14/15	17.277	25-08-08-11	24,226
National Emergency Grant (NEG) Job Driven	17.277	MO-40 08 Am. 1	136,349
Subtotal for CFDA 17.277			1,152,675
Total U.S. Department of Labor			
			4,317,175
U.S. Department of Transportation:			
Highway Planning and Construction Cluster:			
Highway Planning and Construction:			
Passed through the Missouri Highways and Transportation Commission:			
Boonville Avenue Streetscape Phase IV	20.205	STP-5910(806)	13,121
FY 2013 – FY 2014 Surface Transportation Program (STP) - Urban Program Agreement - Transportation Management Center Salaries	20.205	STP-5938(804)	126,407
FY 2014 – FY 2015 Surface Transportation Program (STP) - Urban Program Agreement - Transportation Management Center Salaries	20.205	STP-5938(805)	102,483
Surface Transportation Program (STP) - Urban Program Agreement - West Republic Road Bridge Over James River Freeway (Route 60)	20.205	ACNHPP-S600(40)	306,947
Work Zone Enforcement Program	20.205	GWZEA21Z	35,641
Subtotal for CFDA 20.205 and Highway Planning and Construction Cluster			584,599
Rail Line Relocation and Improvement:			
West Wye Rail Line Relocation Project - Construction Phase	20.320	FR-LRI-0051-13-01-01	54,354
Highway Safety Cluster:			
State and Community Highway Safety:			
Passed through the Missouri Department of Transportation:			
2013-14 Hazardous Moving Violation Enforcement	20.600	14-PT-02-095	22,799
2014-15 Hazardous Moving Violation Enforcement	20.600	15-PT-02-133	50,632
Subtotal for CFDA 20.600			73,431

**City of Springfield, Missouri**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2015**

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant/Contract Number	
Alcohol Impaired Driving Prevention: Passed through the Missouri Department of Transportation: 2013-14 Youth Alcohol Enforcement	20.601	14-K8-03-077	\$ <u>8,109</u>
National Priority Safety Programs: Passed through the Missouri Department of Transportation: 2014-15 Youth Alcohol Enforcement	20.616	15-M5HVE-03-078	17,242
Passed through the University of Central Missouri: Holiday DWI Enforcement Campaign	20.616	15-M5HVE-03-035	1,979
Subtotal for CFDA 20.616			<u>19,221</u>
Subtotal for Highway Safety Cluster			<u>100,761</u>
Alcohol Open Container Requirements: Passed through the Missouri Department of Transportation: 2013-14 DWI Enforcement/Sobriety Checkpoint	20.607	14-154-AL-083	12,173
2014-15 DWI Enforcement/Sobriety Checkpoint	20.607	15-154-AL-124	49,929
Subtotal for CFDA 20.607			<u>62,102</u>
Total U.S. Department of Transportation			<u>801,816</u>
U.S. Environmental Protection Agency: National Clean Diesel Emissions Reduction Program Passed through Drury University/Partnership for Sustainability (P4S): P4S Clean and Green in the Ozarks Clean Diesel	66.039	CGO-Springfield-003	<u>50,733</u>
Nonpoint Source Implementation Grants: Passed through the Missouri Department of Natural Resources: South Creek Restoration Project	66.460	G14-NPS-03	138,410
Passed through the Watershed Committee of the Ozarks: Springfield - Greene County Urban Watershed Stewardship	66.460	2011-0975	250,505
Subtotal for CFDA 66.460			<u>388,915</u>
Brownfields Assessment and Cleanup Cooperative Agreements: Brownfields Cleanup Grant - Jordan Valley West Meadows Site 7	66.818	BF - 97727701-0	8,699
Brownfields General - Program Income	66.818	-	4,123
Brownfields Hazardous and Petroleum Assessment	66.818	BF - 97740501-0	65,162
Brownfields Revolving Loan Fund - Program income	66.818	-	11,035
Subtotal for CFDA 66.818			<u>89,019</u>
Total U.S. Environmental Protection Agency			<u>528,667</u>
U.S. Department of Education: Twenty-First Century Community Learning Centers: Passed through Springfield R-XII School District: 2014-15 21st Century Community Learning Centers/Afterschool Program - COHORT 6	84.287	21stCCLC1112-YR4	350,573
Total U.S. Department of Education			<u>350,573</u>
U.S. Department of Health and Human Services: Public Health Emergency Preparedness: Passed through the Missouri Department of Health and Senior Services: 2014-15 Public Health Emergency Preparedness	93.069	AOC14380145	<u>285,935</u>
Food and Drug Administration Research: Passed through the Association of Food and Drug Officials: Standard 2 Training	93.103	G-T-1402-00710	<u>1,241</u>
TANF Cluster: Temporary Assistance for Needy Families: Passed through the Missouri Department of Social Services: Missouri Work Assistance Program PY13/14 Incentive	93.558	C311006004 - Am. 4	15,164
Missouri Work Assistance Program FY13/14	93.558	C311006004 - Am. 4	382,924
Missouri Work Assistance Program PY14/15	93.558	C311006004 - Am. 4	1,287,562
Missouri Work Assistance Program PY13/14 - Joplin Incentive	93.558	C311006004 - Am. 4	5,004
Missouri Work Assistance Program PY13/14 - Joplin	93.558	C311006004 - Am. 4	143,385
Missouri Work Assistance Program PY14/15 - Joplin	93.558	C311006004 - Am. 4	489,277
Missouri Work Assistance Program Workforce Investment Board Unrestricted Fund PY 10/12	93.558	-	20,245
Summer Youth PY 14/15	93.558	-	50,747
State Park Youth Corp PY14/15	93.558	-	8,734
Subtotal for CFDA 93.558 and TANF Cluster			<u>2,403,042</u>

**City of Springfield, Missouri**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2015**

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant/Contract Number	
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (FPHF):			
Passed through the Missouri Department of Health and Senior Services: Healthy Eating Active Living in Local Communities	93.758	AOC15380161	\$ <u>44,353</u>
Children's Health Insurance Program:			
Passed through the Missouri Department of Health and Senior Services: Children's Health Insurance Program (CHIP) Health Services Initiative Medicaid Cluster:	93.767	AOC13380010-Am. 1,2	<u>207,030</u>
Medical Assistance Program:			
Passed through the Missouri Department of Health and Senior Services: 2014 – 15 HIV Case Management Services – Southwest Region	93.778	C313111001-Am. 1, 2, 3	957
2015 – 16 HIV Case Management Services – Southwest Region	93.778	C313111001-Am. 1, 2, 3, 4	144
Subtotal for CFDA 93.778 and Medicaid Cluster			<u>1,101</u>
HIV Care Formula Grants:			
Passed through the Missouri Department of Health and Senior Services: 2014 – 15 HIV Case Management Services – Southwest Region	93.917	C313111001-Am. 1, 2, 3	1,140,117
2015 – 16 HIV Case Management Services – Southwest Region	93.917	C313111001-Am. 1, 2, 3, 4	350,614
Subtotal for CFDA 93.917			<u>1,490,731</u>
Maternal and Child Health Services Block Grant to the States:			
Passed through the Missouri Department of Health and Senior Services: 2013 – 14 Maternal Child Health Services	93.994	AOC12380074-Am. 3	19,318
2014 – 15 Maternal Child Health Services	93.994	AOC15380107	76,875
2013 – 14 Child Care Health Consultation	93.994	DH140004070	2,099
2014 – 15 Child Care Health Consultation	93.994	DH150008102	8,362
Subtotal for CFDA 93.994			<u>106,654</u>
Total U.S. Department of Health and Human Services			<u>4,540,087</u>
Executive Office of the President:			
High Intensity Drug Trafficking Areas Program: Passed through the Missouri Department of Public Safety: 2014 – 15 High Intensity Drug Trafficking Area (HIDTA) Program	95.001	G14MW0001A	118,582
2015 – 16 High Intensity Drug Trafficking Area (HIDTA) Program	95.001	G15MW0001A	56,125
Total Executive Office of the President			<u>174,707</u>
U.S. Department of Homeland Security:			
Assistance to Firefighters Grant: Operations and Safety Program - Self-Contained Breathing Apparatus (SCBA)	97.044	EMW-2013-FO-01297	<u>574,150</u>
Homeland Security Grant Program:			
Passed through Missouri State University Southwest Missouri Council of Governments: 2013 Region D Regional Homeland Security Oversight Committee (RHSOC): Warranties and Support	97.067	EMW-2013-SS-00023-5760	5,500
2014 Region D Regional Homeland Security Oversight Committee (RHSOC): Multirae Lite Equipment & Monitor Ahura Warranty and Support	97.067	EMW-2014-SS-00002-S01-010	10,663
Subtotal for CFDA 97.067			<u>3,800</u> <u>19,963</u>
Staffing for Adequate Fire and Emergency Response (SAFER):			
FY 2011 Staffing for Adequate Fire and Emergency Response (SAFER) - Hiring Program	97.083	EMW-2011-FH-00098	492,638
Total U.S. Department of Homeland Security			<u>1,086,751</u>
Total expenditures of federal awards			\$ <u><u>16,387,503</u></u>

**City of Springfield, Missouri**  
**Notes to Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2015**

***Notes to Schedule of Expenditures of Federal Awards***

**(1) Organization and Basis of Presentation**

The City of Springfield, Missouri (the “City”) is the recipient of many federal grants. Various city departments administer these grant programs. All grants are accounted for in the general fund, special revenue funds, capital project funds and enterprise funds of the City department benefiting from the grant.

The accompanying schedule of expenditures of federal awards (the schedule or SEFA) presents the activity of all federal award programs of the City, except as indicated in *Note 5*. This schedule does not include the federal grant funds received by City Utilities of Springfield, Missouri, a component unit of the City, because these federal award programs are reported upon separately. All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included in the schedule.

***Basis of Presentation***

The accompanying schedule of expenditures of federal awards has been prepared in accordance with accounting principles generally accepted in the United States of America, with expenditures presented on a modified accrual basis in the general, special revenue and capital projects funds and an accrual basis in the enterprise funds, whereby expenditures are recognized in the accounting period in which the liability is incurred. For reimbursement-type grants, only the reimbursable expenditures are shown as federal expenditures. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

**(2) Local Government Contributions**

Local cost-sharing is required by certain federal grants. The amount of cost-sharing varies by program. Only the federal share of expenditures is presented in the schedule.

**(3) Subgrantees**

Certain program funds are passed through the City to subgrantee organizations. The schedule does not include disbursements made by the subgrantees outside the City’s direct control, but does include disbursements to those subgrantees. Of the programs in the accompanying schedule, the following amounts were passed through the City to subgrantee organizations:

**City of Springfield, Missouri**  
**Notes to Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2015**

Program Title	Subgrantee Amounts
Brownfields Revolving Loan Fund	\$ 10,033
Community Development Block Grants/Entitlement Grants	299,568
Edward Byrne Memorial Justice Assistance Grant Program	49,264
Emergency Solutions Grant Program	115,345
HIV Care Formula Grants	1,443,796
WIA National Emergency Grants	578,715
WIA Youth Activities	581,500
<b>Total Funds Disbursed to Subgrantees</b>	<b>\$ 3,078,221</b>

**(4) Relationship to Basic Financial Statements**

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



**City of Springfield, Missouri**  
**Notes to Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2015**

CFDA	Program Title	General	Special Revenue	Capital Projects	Enterprise	Primary Government Total
10.557	Special Supplemental Nutrition Program for Women, Infants and Children	\$ -	\$ 1,250,472	\$ -	\$ -	\$ 1,250,472
10.559	Summer Food Service Program for Children	-	970	-	-	970
10.560	State Administrative Expenses for Child Nutrition	-	1,903	-	-	1,903
14.218	Community Development Block Grants/Entitlement Grants	-	1,126,954	-	-	1,126,954
14.231	Emergency Solutions Grant Program	-	115,845	-	-	115,845
14.239	Home Investment Partnerships Program	-	1,671,381	-	-	1,671,381
14.241	Housing Opportunities for Persons with AIDS	-	62,907	-	-	62,907
14.246	Community Development Block Grants/Brownfields Economic Development Initiative	-	12,686	-	-	12,686
14.850	Public and Indian Housing	-	2,410	-	-	2,410
16.710	Public Safety Partnership and Community Policing Grants	-	140,543	-	-	140,543
16.738	Edward Byrne Memorial Justice Assistance Grant Program	-	125,723	-	-	125,723
16.922	Equitable Sharing Program	-	75,933	-	-	75,933
17.258	WIA/WIOA Adult Program	-	923,642	-	-	923,642
17.259	WIA/WIOA Youth Activities	-	1,243,637	-	-	1,243,637
17.278	WIA/WIOA Dislocated Worker Formula Grants	-	997,221	-	-	997,221
17.277	WIOA National Dislocated Worker Grants/WIA National Emergency Grants	-	1,152,675	-	-	1,152,675
20.205	Highway Planning and Construction	-	-	584,599	-	584,599
20.320	Rail Line Relocation and Improvement	-	54,354	-	-	54,354
20.600	State and Community Highway Safety	-	73,431	-	-	73,431
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	-	8,109	-	-	8,109
20.607	Alcohol Open Container Requirements	-	62,102	-	-	62,102
20.616	National Priority Safety Programs	-	19,221	-	-	19,221
66.039	National Clean Diesel Emissions Reduction Program	-	-	50,733	-	50,733
66.460	Nonpoint Source Implementation Grants	-	-	388,915	-	388,915
66.818	Brownfields Assessment and Cleanup Cooperative Agreements	-	89,019	-	-	89,019
84.287	Twenty-First Century Community Learning Centers	-	350,573	-	-	350,573
93.069	Public Health Emergency Preparedness	-	285,935	-	-	285,935
93.103	Food and Drug Administration Research	-	1,241	-	-	1,241
93.558	Temporary Assistance for Needy Families	-	2,403,042	-	-	2,403,042
93.758	Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (FPHF)	-	44,353	-	-	44,353
93.767	Children's Health Insurance Program	-	207,030	-	-	207,030
93.778	Medical Assistance Program	-	1,101	-	-	1,101
93.917	HIV Care Formula Grants	-	1,490,731	-	-	1,490,731
93.994	Maternal and Child Health Services Block Grant to the States	-	106,654	-	-	106,654
95.001	High Intensity Drug Trafficking Areas Program	-	174,707	-	-	174,707
97.044	Assistance to Firefighters Grant	-	574,150	-	-	574,150
97.067	Homeland Security Grant Program	-	9,300	-	-	9,300
97.083	Staffing for Adequate Fire and Emergency Response (SAFER)	-	492,638	-	-	492,638
	Total	-	15,352,593	1,024,247	-	16,376,840
	Additional federal awards not recorded as revenue in the fund financial statements	-	10,663	-	-	10,663
		\$ -	\$ 15,363,256	\$ 1,024,247	\$ -	\$ 16,387,503

**City of Springfield, Missouri**  
**Notes to Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2015**

**(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, 2015, 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
<b>U.S. Department of Transportation:</b>			
Highway Planning and Construction:			
Passed through the Missouri Highways and Transportation Commission:			
Battlefield Road/Highway 65 Interchange Improvements	20.205	JBU0500	\$ 3,176,055
Battlefield Road/Highway 65 Interchange Improvements	20.205	BMR-J8U0500	432,204
Campbell/Plainview Road Intersection	20.205	STP-3301 (486)	480,618
Chestnut Expressway/Railroad Crossing Improvement West of Highway 65	20.205	J8P2196	626,800
Glenstone Ave. - Battlefield Road to James River Freeway Six Lanes	20.205	J8P3013	1,907,448
Kansas Expressway Pavement Rehabilitation - I44 to Mt. Vernon	20.205	8P3042	178,873
Kearney/Packer Intersection Improvements	20.205	J8S3019	3,706
			\$ 6,805,704

**(6) Outstanding Loan Principal Balances**

The following is a list of the outstanding principal balances related to program loans at June 30, 2015:

**Community Development Block Grants/Entitlement Grants (14.218)**

Outstanding principal balances at June 30, 2015	\$ 11,821,195
Current year loans included in the SEFA	76,137
Current year expenses included in the SEFA	1,047,166

**HOME Investment Partnerships Program (14.239)**

Outstanding principal balances at June 30, 2015	18,975,822
Current year loans included in the SEFA	1,376,282
Current year expenses included in the SEFA	295,099

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

Outstanding principal balances at June 30, 2015	5,725,933
Current year loans included in the SEFA	-

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Springfield, Missouri (the “City”) as of and for the year ended June 30, 2015, 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 14, 2015, which contained an “Emphasis of Matter” paragraph regarding a change in accounting principles.

***Internal Control Over Financial Reporting***

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

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

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

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

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of 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 entity'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.

**BKD, LLP**

Springfield, Missouri  
December 14, 2015

## **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 OMB Circular A-133**

### **Independent Auditor's Report**

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

#### **Report on Compliance for Each Major Federal Program**

We have audited the compliance of the City of Springfield, Missouri (the "City") with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

#### ***Auditor's Responsibility***

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

The City's basic financial statements include the operations of City Utilities of Springfield, Missouri, a discretely presented component unit, which expended \$3,652,568 in federal awards during its fiscal year ended September 30, 2014, which are not included in the City's schedule of expenditures of federal awards for the year ended June 30, 2015. Our audit, described below, did not include the federal program expenditures of City Utilities of Springfield, Missouri, because the component unit had a separate audit in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. 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, 2015.

### **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 our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

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

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

***Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133***

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Springfield, Missouri, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City of Springfield, Missouri's basic financial statements. We issued our report thereon dated December 14, 2015, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

**BKD, LLP**

Springfield, Missouri  
December 14, 2015

**City of Springfield, Missouri**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2015**

**Summary of Auditor's Results**

1. The opinions expressed in the independent auditor's report were:  
 Unmodified       Qualified       Adverse       Disclaimer
  
2. The independent auditor's report on internal control over financial reporting disclosed:  
 Significant deficiency(ies)?       Yes       None reported  
 Material weakness(es)?       Yes       No
  
3. Noncompliance considered material to the financial statements was disclosed by the audit?       Yes       No
  
4. The independent auditor's report on internal control over compliance disclosed:  
 Significant deficiency(ies)?       Yes       None reported  
 Material weakness(es)?       Yes       No
  
5. The opinions expressed in the independent auditor's report on compliance for each major federal program were:

<b>Cluster/Program</b>	<b>CFDA Number</b>	<b>Opinion</b>
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	Unmodified
Community Development Block Grants/Entitlement Grants	14.218	Unmodified
HOME Investment Partnerships Program	14.239	Unmodified
WIOA National Dislocated Worker Grants/WIA National Emergency Grants	17.277	Unmodified
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	Unmodified

6. The audit disclosed findings required to be reported by OMB Circular A-133?       Yes       No



**City of Springfield, Missouri**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2015**

7. The City's major programs were:

<b>Cluster/Program</b>	<b>CFDA Number</b>
Special Supplemental Nutrition Program for Women, Infants and Children	10.557
Community Development Block Grants/Entitlement Grants	14.218
HOME Investment Partnerships Program	14.239
WIOA National Dislocated Worker Grants/WIA National Emergency Grants	17.277
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083

8. The threshold used to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133 was \$407,675.

9. The City qualified as a low-risk auditee as that term is defined in OMB Circular A-133?  Yes  No

**City of Springfield, Missouri**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2015**

**Reference  
Number**

**Finding**

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**Findings Required to be Reported by *Government Auditing Standards***

No matters are reportable.

**City of Springfield, Missouri**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2015**

<b>Reference Number</b>	<b>Finding</b>	<b>Questioned Costs</b>
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**Findings Required to be Reported by OMB Circular A-133**

No matters are reportable.

**City of Springfield, Missouri**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended June 30, 2015**

<b>Reference Number</b>	<b>Finding</b>	<b>Status</b>
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**Findings Required to be Reported by OMB Circular A-133**

No matters are reportable.