

***UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /
KANSAS CITY, KANSAS***

OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2014

WITH

INDEPENDENT AUDITOR'S REPORT

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /
KANSAS CITY, KANSAS

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KANSAS CITY, KANSAS

OMB CIRCULAR A-133, SINGLE AUDIT REPORT

Year Ended December 31, 2014

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This is a copy of the County's annual financial statements reproduced from an electronic file. An original copy of this document is available at the County's office.

INDEPENDENT AUDITOR'S 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*

Board of Commissioners
**Unified Government of Wyandotte County /
Kansas City, Kansas**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Unified Government of Wyandotte County / Kansas City, Kansas (Unified Government), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Unified Government's basic financial statements, and have issued our report thereon dated June 5, 2015. Our report includes a reference to other auditors who audited the financial statements of the Board of Public Utilities, as described in our report on the Unified Government's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

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

may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2014-001 that we consider to be a significant deficiency.

Compliance and Other Matters

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

Unified Government's Response to Findings

The Unified Government's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Unified Government's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Allen, Gibbs & Houlik, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

June 5, 2015
Wichita, Kansas

INDEPENDENT AUDITOR'S 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

Board of Commissioners
**Unified Government of Wyandotte County /
Kansas City, Kansas**

Report on Compliance for Each Major Federal Program

We have audited the Unified Government of Wyandotte County / Kansas City, Kansas' (Unified Government) compliance 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 the Unified Government's major federal programs for the year ended December 31, 2014. The Unified Government's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The Unified Government's basic financial statements include the operations of the Board of Public Utilities, a major fund, whose federal awards are not included in the Schedule of Expenditures of Federal Awards for the year ended December 31, 2014. Our audit, described below, did not include the operations of the Board of Public Utilities, which engaged other auditors to perform an audit in accordance with OMB Circular A-133.

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 Unified Government's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 Unified Government's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Basis for Qualified Opinion on CFDA No. 11.307

As described in finding 2014-006 in the accompanying schedule of findings and questioned costs, the Unified Government did not comply with requirements regarding the following:

Finding #	CFDA #	Program Name	Compliance Requirement
2014-006	11.307	Economic Adjustment Assistance (Revolving Loan Fund)	Special Tests and Provisions

Compliance with such requirements is necessary in our opinion, for the Unified Government to comply with the requirements applicable to that program.

Qualified Opinion on CFDA No. 11.307

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the Unified Government complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Economic Adjustment Assistance Grant program for the year ended December 31, 2014.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the Unified Government 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 other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2014.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2014-002, 2014-003, 2014-004, and 2014-005. Our opinion on each major federal program is not modified with respect to these matters.

The Unified Government's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Unified Government's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

Management of the Unified Government 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 Unified Government's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the

circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 Unified Government'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 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2014-002, 2014-003, 2014-004 and 2014-005, that we consider to be significant deficiencies.

The Unified Government's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Unified Government's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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.

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, each major fund, and the aggregate remaining fund information of the Unified Government of Wyandotte County / Kansas City Kansas (Unified Government) as of and for the year ended December 31, 2014, and the related notes to the financial statements which collectively comprise the Unified Government's basic financial statements. We issued our report thereon dated June 5, 2015, which contained an unmodified opinion on those financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to June 5, 2015. We did not audit the financial statements of the Board of Public Utilities, which is both a major fund and 86 percent, 83 percent, and 90 percent, respectively of the assets, net position, and revenues of the business-type activities. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Board of Public Utilities, is based on the report of the other auditors.

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 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 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.

Allen, Gibbs & Houlik, L.C.
CERTIFIED PUBLIC ACCOUNTANTS

August 17, 2015
Wichita, Kansas

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /
KANSAS CITY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2014

SECTION I – SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weaknesses identified? yes X no
- Significant deficiencies identified that are not considered to be material weaknesses? X yes none reported
- Noncompliance material to financial statements noted? yes X no

FEDERAL AWARDS

Internal control over major programs:

- Material weaknesses identified? yes X no
 - Significant deficiencies identified that are not considered to be material weaknesses? X yes none reported
- Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? X yes no

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /
KANSAS CITY, KANSAS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2014

SECTION I – SUMMARY OF AUDITOR’S RESULTS (Continued)

Identification of major programs and type of auditor’s report issued on compliance for major programs: See Below

<u>CFDA NUMBER</u>	<u>NAME OF FEDERAL PROGRAM</u>	<u>OPINION</u>
11.307	<i>Economic Adjustment Assistance (Revolving Loan Fund)</i>	Qualified
14.218	<i>Community Development Block Grants Cluster</i>	Unmodified
14.235	<i>Supportive Housing Program</i>	Unmodified
14.239	<i>HOME Investment Partnerships Program</i>	Unmodified
66.458	<i>Capitalization Grants for Clean Water State Revolving Funds</i>	Unmodified
93.044 / 93.045 / 93.053	<i>Aging Cluster</i>	Unmodified
93.505	<i>Affordable Care Act (ACA) Tribal Maternal, Infant, and Early Childhood Home Visiting Program</i>	Unmodified
97.067	<i>Homeland Security Grant Program</i>	Unmodified
97.083	<i>Staffing for Adequate Fire and Emergency Response (SAFER)</i>	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$ 473,021

Auditee qualified as low-risk auditee? _____ yes X no

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /
KANSAS CITY, KANSAS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2014

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2014-001: Accounting and Financial Reporting (Significant Deficiency)

Condition: The Unified Government's management is responsible for the accuracy, completeness, and fairness of data presented in the Comprehensive Annual Financial Report, including all disclosures. The deficiencies described below could result in misstatements to the basic financial statements. In January 2012, the Unified Government filled the Accounting Manager position, resulting in additional resources being available for completing the year-end closing process and preparation of the financial statements. This step taken by the Unified Government continues to provide substantial benefits to this process compared to prior years, as described in the items below:

- a) A deficiency exists related to the overall preparation of the basic financial statements and related footnotes for the Comprehensive Annual Financial Report. Our observation is that the Accounting Manager continues to provide substantial benefits related to the financial statement preparation process. We noted that the Accounting Manager continued to take steps during 2014 to develop improved controls and procedures over the preparation of the financial statements. This resulted in management continuing to complete the majority of the reconciliations and calculations needed in support of the year-end adjustments and financial statements with fewer adjusting entries being made during the audit process. Management was able to generate budgetary fund-level financial statements and assisted in compiling components of the footnotes and fund level statements that are in accordance with generally accepted accounting principles. The primary remaining areas of concern pertain to certain adjusting entries (described more fully in b) below), and the preparation of the government-wide financial statements and complete set of notes to the financial statements.
- b) A deficiency exists in controls over procedures used to initiate, authorize, record and process certain journal entries into the general ledger, and record recurring and nonrecurring adjustments to the financial statements as listed below. As noted previously, the Accounting Manager was active in preparing and/or reviewing year-end journal entries prepared by his staff. The remaining items we recommend to be focused on in future years include:
 - adjustments to reconcile and record pollution remediation and landfill closure / post-closure obligations under the requirements of GASB Statement Nos. 18 and 49
 - estimates for incurred but not reported health and workers' compensation claims
 - adjustments for general liability obligations for litigation or other legal matters
- c) In prior years, we noted a deficiency existed due to capital asset data that was found to include errors relating to the accuracy and completeness of the data related to economic development agreements. In 2014, no adjustments were made to capital assets; however, there were not any significant new economic development agreements. Areas to continue to focus on in future years include the identification and tracking potential contributed capital assets resulting from various economic development agreements.

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /
KANSAS CITY, KANSAS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2014

SECTION II – FINANCIAL STATEMENT FINDINGS (Continued)

Criteria or Specific Requirement: Internal controls should be designed to provide adequate control over the preparation of reliable financial statements.

Cause: Accounting personnel responsible for preparation of the Comprehensive Annual Financial Report are not adequately trained in generally accepted accounting principles issued by the GASB. Additionally, internal resources are not sufficient, and there is a lack of documented policies and procedures, and controls for ensuring completion of tasks needed to prepare the financial statements.

Effect: Lack of resources, controls and procedures could result in a material misstatement to the financial statements.

Recommendation: We recommend management:

- a) continue to evaluate and strengthen controls and procedures to capture the information needed to identify, authorize, record and process recurring and nonrecurring journal entries and year-end adjustments to the financial statements.
- b) continue additional training for staff in the preparation of financial statements, and ensure that key personnel in the accounting area are trained in the requirements of governmental accounting and reporting.

Management Response: We agree the process that began in the Accounting Division in 2012 has indeed resulted in a substantial improvement of the operations of the division, especially in the overall preparation of the basic financial statements and related footnotes for the Comprehensive Annual Financial Report. The successes realized since that point in time continue to build upon each other allowing for growth of the professionalism and output of the entire division. This process will continue in 2015 and in future years to maximize the impact of the available resources of the department.

We are pleased to note that 2014 realized additional improvements from the prior year and agree that additional work remains to address the items that are noted in the communications to management including certain adjusting entries and the recording of capital asset activity. The Accounting Manager will continue to challenge the staff in professional growth, evaluate the various operations of the division and make the necessary changes to improve the overall operation and attain incremental progress. While Management does anticipate continued efforts to further staff capacity, it is the belief that in order to fully address this finding, additional resources will be required in the Accounting Division. The Finance Department was unable to obtain a new staff member in the 2014 budget process and directives during the 2015 budget process prevented the Department from resubmitting the request. The Department plans to request additional resources during the 2015-2016 budget process.

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /
KANSAS CITY, KANSAS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2014

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2014-002 (Significant Deficiency) (Repeat of Finding 2013-002 for CFDA #14.218 & #14.239):

<u>CFDA #</u>	<u>Program</u>
14.218	Community Development Block Grants Cluster, U.S. Department of Housing and Urban Development, Award No. B-13-MC-20-0001
14.239	HOME Investment Partnerships Program, U.S. Department of Housing and Urban Development, Award No. M-13-MC-20-0200
93.044 93.045 93.053	Aging Cluster, U.S. Department of Health and Human Services, Multiple Award Numbers passed through the Kansas Department of Aging

Condition: Documentation of the comparison of budgeted distributions of salaries to actual costs based on time activity reports was not completed where employees work on multiple activities. In addition, other employees whose salaries are charged 100% to the CDBG or HOME programs cross-train and have some program duties related to other federal HUD grant programs.

Criteria or Specific Requirement: OMB Circular A-87 states that where budget estimates or other distribution percentages are determined before services are performed, the government should, at least quarterly, perform comparisons of actual costs to budgeted distributions based on monthly activity reports. Distribution percentages should be revised, if necessary, to reflect changed circumstances.

Questioned Costs: Questioned costs pertaining to employees who are charged 100% to HOME or CDBG but who may incur efforts for programmatic duties related to other federal HUD grant programs are unknown. Total salaries and fringe benefits for the employees for the HOME program were \$63,133, for the CDBG program were \$822,239, and for the Aging Cluster were \$239,285.

Context: For the CDBG and Home Programs, employees are tracking their time spent on their activities; however, this data has not been utilized to distribute their time to the different cost centers under OMB Circular A-87 as described above. 24 CFR 570.206 allows for CDBG funds to be used to pay for HOME program administration costs. Therefore, the condition described above for the CDBG program pertains primarily to non-program administration activities performed by employees, and their corresponding salary expenditures.

Regarding the employees whose salaries are charged 100% to CDBG, but who may incur efforts on other programs, it was noted that, of the total federal funding received directly from HUD, approximately 63% is for CDBG, 18% is for HOME, and 19% for other programs.

For the Aging Cluster, procedures for tracking time spent on activities are in place and followed by some employees; however, three individuals did not complete time activity logs for certain months of the year. Therefore, complete data is not available to evaluate the distribution of their time to the different activities.

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /
KANSAS CITY, KANSAS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2014

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Effect: Salary expenditures incurred under the program may not be allowed as a cost of the grant without proper documentation.

Cause: For the CDBG and HOME Programs, procedures put in place in 2009 to review the time activity reports and distribute salaries were not continued in 2011-2014. Additionally, management is limited by administration caps in other Federal awards such as HOME, making salary costs unallowable above the caps. The similar nature of the programs makes distinguishing time spent on different programs difficult.

For the Aging Cluster, employees are not filling out or turning their activity logs in timely.

Recommendation: For the CDBG and HOME Programs, we recommend management utilize the time study process started in 2009 to perform quarterly comparisons of actual costs to budgeted distributions. Additionally, distribution percentages should be revised, if necessary, to reflect changed circumstances.

For the Aging Cluster, we recommend management establish controls to ensure time reporting is completed by all employees who work on multiple activities.

Management Response: The Community Development Department staff continues to complete time activity reports. The ability to apply those percentages is limited by federal administration caps. Community Development staff continues efforts to find the best way to allocate staff time. We have evaluated staff projects and work assignments and allocated grant resources in the Cayenta financial system accordingly, to reflect staff time as accurately as possible. We will continue to review the activity reports on a quarterly basis to reconcile, but the allocation described above should minimize the need for adjustments.

The Area Agency on Aging will establish internal controls ensuring time activity reports are completed as necessary. Those monthly reports will serve as the basis for quarterly comparisons to actual costs and budgeted percentage distributions. Distribution percentages will be revised, if necessary, to reflect changed circumstances.

Anticipated Completion Date: December 31, 2015

Contact Person and Title: Wilba Miller, Director of Community Development
Ruth Jones, Executive Director of Area Agency on Aging

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /
KANSAS CITY, KANSAS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2014

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Finding 2014-003 (Significant Deficiency) (Repeat of Finding 2013-003):
#14.218, Community Development Block Grants Cluster, U.S. Department of Housing and Urban Development, Award No. 10-NSP3-01

Condition: The Unified Government could not provide supporting documentation for certain administrative costs that were charged to the program.

Criteria or Specific Requirement: Under 2 CFR part 225, to be allowable under federal awards, costs must be adequately documented.

Questioned Costs: For the NSP3 program, current year administrative reimbursements exceeded actual administrative costs incurred by \$24,435. Over the life of the grant, cumulative drawdowns have exceeded actual costs incurred by \$271,302.

Context: The grant award allows for administrative costs to be charged up to 7% of total project costs. The Unified Government requested reimbursement for 7% of total project costs (which totaled \$107,802 for the year ended December 31, 2014; however, actual administrative expenditures charged to the grant were \$83,368.

Effect: Lack of adequate support could result in the potential for unallowed expenditures.

Cause: Program personnel indicated that their understanding was that the administrative costs could be estimated and was allowable by HUD.

Recommendation: We recommend that management ensure there is proper supporting documentation for all administrative costs claimed for reimbursement. If administrative expenditures are incurred that are not being charged to the grant award, those need to be specifically identified and allocated to the grants, in accordance with the cost principles of OMB Circular A-87.

Management Response: Community Development staff continues efforts to find the best way to appropriate staff time. We have evaluated staff projects and work assignments and allocated grant resources in the Cayenta financial system accordingly, to reflect staff time as accurately as possible. We will continue to review the activity reports on a quarterly basis to reconcile, but the allocation described above should minimize the need for journal entries and re-distribution. NSP State grant funds automatically send us 7% of each draw we request, therefore administration costs will not support the funds received always until we spend them down at which time we will have supporting documentation. This program will remain open while spending down administration funds received on applicable projects.

Anticipated Completion Date: December 31, 2015

Contact Person and Title: Wilba Miller, Director of Community Development

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /
KANSAS CITY, KANSAS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2014

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Finding 2014-004 (Significant Deficiency) (Repeat of Finding 2013-004):

<u>CFDA #</u>	<u>Program</u>
14.218	Community Development Block Grants Cluster – U.S. Department of Housing and Urban Development, Award No. B-13-MC-20-0001
14.239	HOME Investment Partnerships Program, U.S. Department of Housing and Urban Development, Award No. M-13-MC-20-0200

Condition: The Unified Government did not file the required reports through the Federal Funding Accountability and Transparency Act Subaward Report system (FSRS) for subawards greater than \$25,000.

Criteria or Specific Requirement: 2 CFR part 170 requires prime grant recipients to file a Federal Funding Accountability and Transparency Act (FFATA) subaward report by the end of the month following the month in which the prime recipient awards any subgrant equal to or greater than \$25,000.

Questioned Costs: None were noted.

Context: This requirement became effective for subawards made after October 1, 2010 under a federal award agreement entered into on or after that date. The Unified Government did not file the required 2014 reports through FSRS for three qualifying subawards for the CDBG program.

During 2014, the Unified Government incurred expenditures for the HOME program on a contract entered into in October 2012. The required 2012 report through FSRS for this qualifying subaward for the Home program was not filed.

Effect: Failure to file required Federal reports could result in noncompliance with reporting requirements noted above.

Cause: Lack of knowledge among program managers on the reporting requirements and guidelines.

Recommendation: We recommend the Unified Government review the requirements of the Federal Funding Accountability and Transparency Act Subaward Reporting System and implement internal controls and processes to ensure the required reports are submitted.

Management Response: The newly hired Community Development Fiscal Program Supervisor has submitted and reviewed all previously filed past subawards from 2011 to the current date. The Community Development Department is in good status with the FSRS reporting system, and the Community Development Fiscal Program Supervisor is responsible for future reporting.

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /
KANSAS CITY, KANSAS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2014

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Anticipated Completion Date: Completed

Contact Person and Title: Wilba Miller, Director of Community Development

Finding 2014-005 (Significant Deficiency):

**#14.235, Supportive Housing Program, U.S. Department of Housing and Urban Development,
Award No. KS01B701002 & KS0002B7PO011800**

Condition: The Unified Government could not provide evidence that required suspension and debarment verification checks had been performed.

Criteria or Specific Requirements: Regulations contained in 2 CFR 180 restrict the Unified Government from making subawards with certain parties that are suspended or debarred, or whose principals are suspended or debarred. For covered transactions, the Unified Government must verify a subrecipient is not suspended or debarred. This verification check can be performed by checking the EPLS (Excluding Parties List System) / SAM (System for Award Management) websites, collecting a certification from the subrecipient, or adding a clause or condition to the covered transaction with the subrecipient that is expected to equal or exceed \$25,000.

Questioned Costs: A subsequent verification check was performed on the SAM website, noting that the subrecipient was not suspended or debarred. However, it is unknown whether verification checks were completed on other covered transactions for which testing was not performed.

Context/Cause: All expenditures made on this grant are paid to one subrecipient. The Unified Government could not provide support that a verification check had been performed. Contracts with this subrecipient were done in 2010, with no subsequent amendment to include a clause on suspension and debarment.

Effect: Failure to perform verification checks on covered transactions could result in expenditures to potentially ineligible subrecipients.

Recommendation: We recommend that the Unified Government monitor and ensure that a clause pertaining to suspension and debarment is included in future contracts.

Management Response: The program manager will establish controls that suspension and debarment certificate is included in future contracts.

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /
KANSAS CITY, KANSAS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2014

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Anticipated Completion Date: December 31, 2015

Contact Person and Title: Wilba Miller, Director of Community Development

Finding 2014-006 (Repeat of Finding 2013-005):

#11.307, Economic Adjustment Assistance (Revolving Loan Fund), U.S. Department of Commerce, Economic Development Administration, Award No. RLF KS-1

Condition: Prior to fiscal 2010, the Revolving Loan Fund (RLF) was administered by a separate nonprofit entity, not the Unified Government. Records received from the nonprofit entity after the Unified Government took over the program were incomplete, with the following impact on the administration of the program by the Unified Government:

- a) For loans made prior to 2011, all required standard loan documents were not completed and located in the loan files. Out of \$961,959 of loans outstanding at December 31, 2014, \$102,681 of loans were missing documentation.
- b) The Unified Government did not have 75% of the Revolving Loan Fund (RLF) capital base loaned or committed during 2014. Excess funds were sequestered in accordance with program requirements.

Criteria or Specific Requirements: 13 CFR section 307.15(b)(2) requires that, prior to the disbursement of any EDA funds, the RLF recipient must certify to EDA that standard RLF loan documents are in place. Such loan documentation must include, at a minimum, the (1) loan application, (2) loan agreements, (3) board of directors' meeting minutes approving the loan, (4) promissory note, (5) security agreements, (6) deed of trust or mortgage if applicable, (7) agreement of prior lien holder if applicable, and (8) signed bank turn-down letter demonstrating that credit is not otherwise available on terms and conditions that permit the completion or successful operation of the activity to be financed.

13 CFR section 307.16(c) requires that RLF recipients manage their repayment and lending schedules to provide that at all times at least 75% of the RLF capital base is loaned or committed. If the recipient fails to satisfy the utilization standard for two consecutive reporting periods, the excess funds are required to be sequestered.

Questioned Costs: None noted.

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2014

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Context/Cause: Prior to fiscal 2010, the RLF was administered by a separate nonprofit entity, not the Unified Government. Records received from the nonprofit entity after the Unified Government took over the program were incomplete, including loan file documentation, documentation of payments received since the initial disbursement of the loan, and the remaining outstanding principal balances on the loans. With the exception of new loans made in 2011, 2012 and 2013, all loans outstanding in 2010 had been initially disbursed and administered by the nonprofit entity. Testing on the new loans made in 2011, 2012 and 2013 found all standard loan documents to be in place. No new loans were made in 2014.

Effect: There is a risk that outstanding loans do not meet the program criteria.

Recommendation: We recommend management continue working on implementing its new policies and procedures for administration of the Revolving Loan Fund, which may also include updating documentation for loans previously disbursed by the former administering agency.

Management Response: The Unified Government successfully contracted with an external consultant in the last 12 months to perform agreed-upon procedures pertaining to the Unified Government's compliance with certain requirements of the program. The resulting report was subsequently submitted to the EDA. It is the Unified Government's intent to submit a formal request to the EDA to transfer or terminate our involvement with this program prior to the end of fiscal year 2015.

Anticipated Completion Date: December 31, 2015

Contact Person and Title: Charles Brockman, Economic Development Department

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /
KANSAS CITY, KANSAS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2014

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Findings Required to be Reported by OMB Circular A-133

#14.218/14.253, Community Development Block Grants, U.S. Department of Housing and Urban Development; and #14.239 HOME Investment Partnerships Program, U.S. Department of Housing and Urban Development

Finding 2013-002, 2012-3, 2011-7, 2010-11, 2009-9, 2008-5 and 2007-4: Documentation of the comparison of budgeted distributions of salaries to actual costs based on time activity reports was not completed where employees work on multiple activities. Additionally, in 2009, it was noted that other employees whose salaries are charged 100% to the CDBG program cross-train and have some program duties related to other federal HUD grant programs.

Corrective Action: During 2009, management developed a time tracking system to identify staff time spent on specific awards. However, the time tracking system was not implemented for all of 2009, and was not continued in 2010-2014.

Status: In progress. See also current year finding 2014-002.

#14.218, Community Development Block Grants, U.S. Department of Housing and Urban Development; #14.228, Community Development Block Grants / State's Program and Non-entitlement Grants in Hawaii, Neighborhood Stabilization Program (NSP1), U.S. Department of Housing and Urban Development, Passed through the Kansas Department of Commerce, Award No. 09-NSP-021

Finding 2013-003, 2012-6: The Unified Government could not provide supporting documentation for certain administrative costs that were charged to the program.

Corrective Action: For #14.228, Community Development will establish internal controls to ensure proper supporting documentation is available and specifically identifiable for all administrative costs claimed for reimbursement.

Status: #14.218 is in progress; see also current year finding 2014-003. There were no Federal expenditures in 2014 under #14.228.

#14.218/14.253, Community Development Block Grants, U.S. Department of Housing and Urban Development; and #14.239 HOME Investment Partnerships Program, U.S. Department of Housing and Urban Development

Finding 2013-004, 2012-8: The Unified Government did not file the required reports through the Federal Funding Accountability and Transparency Act Subaward Report System (FSRS) for subawards greater than \$25,000.

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /
KANSAS CITY, KANSAS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2014

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (Continued)

Corrective Action: Community Development will establish internal controls to ensure compliance with the requirements of the Federal Funding Accountability and Transparency Act Subaward Reporting System. However, it was noted that 2012 required reports were not subsequently filed.

Status: In progress. See also current year finding 2014-004.

#11.307, Economic Adjustment Assistance (Revolving Loan Fund), U.S. Department of Commerce, Economic Development Administration

Finding 2013-005, 2012-5, 2011-9 and 2010-15: Prior to fiscal 2010, the Revolving Loan Fund (RLF) was administered by a separate nonprofit entity, not the Unified Government. Records received from the nonprofit entity after the Unified Government took over the program were incomplete, with the following impact on the administration of the program by the Unified Government:

- a) All required standard loan documents were not completed and located in the loan files for loans made prior to 2011.
- b) The Unified Government did not have 75% of the Revolving Loan Fund (RLF) capital base loaned or committed. Excess funds were sequestered in accordance with program requirements.

Corrective Action: The Unified Government RLF program staff continues to update and implement procedures to effectively administer the RLF program.

Status: Items a) and b) are in progress. See current year finding 2014-006.

#11.307, Economic Adjustment Assistance (Revolving Loan Fund), U.S. Department of Commerce, Economic Development Administration

Finding 2013-006: The program did not issue the required September 2013 ED-209, *Semi-Annual Report for EDA-Funded RLF*. Additionally, there was not adequate supervisory review or approval over reporting to ensure accuracy and completeness of data and information included in the report.

Corrective Action: The Unified Government RLF program staff worked with an external consultant to submit the September 2013 semi-annual report.

Status: Complete

#14.218, Community Development Block Grants Cluster – Neighborhood Stabilization Program (NSP3), U.S. Department of Housing and Urban Development, Award No. B-11-MN-20-0001

Finding 2012-7: The Unified Government could not provide evidence that the required suspension and debarment verification check had been performed on certain contracted vendors.

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2014

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (Continued)

Corrective Action: Community Development will establish internal controls to ensure personnel perform and document the required verification checks on the vendors for applicable procurements and subawards utilizing federal funds. Moreover, NSP3 does not expect additional procurements or subawards so no further instances of noncompliance are anticipated; however subsequent suspension and debarment checks were not completed for vendors being used by the program.

Status: No new vendors were used in 2014; however the Unified Government continued to use the vendor noted in the 2012 audit without performing a subsequent suspension and debarment verification form.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY,
KANSAS CITY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2014

<u>Program</u>	<u>CFDA #</u>	<u>Pass-Through Entity Number</u>	<u>Federal Expenditures</u>	<u>Total By Federal Agency</u>	<u>Passed-Through to Subrecipients</u>
U.S. Department of Agriculture:					
Passed Through Kansas Department of Health and Environment:					
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	3KS700703	\$ 854,824		
Passed Through Kansas Department of Education:					
School Breakfast Program	10.553	not available	¹ 22,992		
National School Lunch Program	10.555	not available	¹ 39,201		
<i>Total U.S. Department of Agriculture</i>				\$ 917,017	
U.S. Department of Commerce:					
Direct Funding:					
Economic Adjustment Assistance - Revolving Loan Fund Program	11.307		<u>1,352,165</u>		
<i>Total U.S. Department of Commerce</i>				1,352,165	
U.S. Department of Housing and Urban Development:					
Direct Funding:					
Community Development Block Grant	14.218		² 2,096,986		\$ 251,422
Community Development Block Grants - Neighborhood Stabilization Program (NSP3)	14.218		² 58,232		
Emergency Shelter Grants Program	14.231		204,107		202,576
Supportive Housing Program	14.235		256,309		256,309
HOME Investment Partnerships Program	14.239		618,459		136,287
Continuum of Care Program	14.267		208,479		208,479
Passed Through Kansas Department of Commerce:					
Community Development Block Grants - Neighborhood Stabilization Program (NSP3)	14.218	10-NSP3-01	² <u>492,983</u>		
<i>Total U.S. Department of Housing and Urban Development</i>				3,935,555	
U.S. Department of Justice:					
Direct Funding:					
Bureau of Justice Assistance:					
Adult Drug Court Discretionary Grant Program	16.585		59,172		
ARRA - Public Safety Partnership and Community Policing Grants	16.710		56,853		
Edward Byrne Memorial Justice Assistance Grant	16.738		217,081		131,070
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745		152,286		
Congressionally Recommended Awards	16.753		11,005		
Passed Through the Kansas Governor's Office:					
Crime Victim Assistance	16.575	14-VOCA-54 15-VOCA-50	131,070		
Passed Through the Kansas Office of the Attorney General:					
Violence Against Women Formula Grants	16.588	14-VAWA-28	<u>78,776</u>		
<i>Total U.S. Department of Justice</i>				706,243	
U.S. Department of Transportation:					
Passed Through the Kansas City Area Transportation Authority					
Federal Transit Formula Grants	20.507	M090X288	25,393		
Passed Through the Kansas Department of Transportation:					
Highway Planning and Construction	20.205	TEA-N043(301)	³ 1,569		
Highway Planning and Construction	20.205	HPS-C459(001)	³ 1,988		
Highway Planning and Construction	20.205	N-0592-01	³ 23,809		
State and Community Highway Safety	20.600	SA-1908-14	⁴ 32,663		
State and Community Highway Safety	20.600	SA-1908-15	⁴ 7,547		
State and Community Highway Safety	20.600	OP-1011-14 & OP-1011-15	⁴ 31,932		
Passed Through Kansas Department of Education:					
Occupant Protection Incentive Grants	20.602	OP-1458-13 & OP-4205-13	⁴ <u>2,046</u>		
<i>Total U.S. Department of Transportation</i>				126,947	

The accompanying notes are an integral part of this schedule.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY,
KANSAS CITY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2014

<u>Program</u>	<u>CFDA #</u>	<u>Pass-Through Entity Number</u>	<u>Federal Expenditures</u>	<u>Total By Federal Agency</u>	<u>Passed-Through to Subrecipients</u>
U.S. Environmental Protection Agency:					
Passed Through Kansas Department of Health and Environment:					
Air Pollution Control Program Support	66.001	A-00796207 & 17	219,282		
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	XA977348 01	41,164		
Capitalization Grants for Clean Water State Revolving Funds	66.458	C20-1596-02	<u>2,372,403</u>		
<i>Total U.S. Environmental Protection Agency</i>				2,632,849	
U.S. Department of Health and Human Services:					
Passed Through Kansas Department of Aging:					
<i>Aging Cluster:</i>					
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	12AAKST3SP	⁵ 291,324		70,766
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	12AAKST3SP	⁵ 612,043		117,225
Nutrition Services Incentive Program	93.053	12AAKNSIP	⁵ 141,495		39,719
			<u>1,044,862</u>		
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	12AAKST3SP	16,800		
Special Programs for the Aging - Title IV and Title II Discretionary Projects	93.048	90MP0087/02 & 1X0CMS330767	265,498		
Special Programs for the Aging - Title III Part E - National Family Caregiver Support	93.052	12AAKST3SP	129,493		
Medicare Enrollment Assistance Program	93.071	90MP0087/02	1,643		
State Health Insurance Assistance Program	93.324	1N0CMS020189-20-02	13,305		
Developmental Disabilities Basic Support and Advocacy Grants	93.630	14-087, 15-087	115,556		
Social Services Block Grant	93.667	SY12SCA	581,950		
Passed Through Kansas Department of Health and Environment:					
Public Health Emergency Preparedness	93.069	1 U90 TP000523-01	250,373		
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	24	158,090		
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	5U52PS707869-22	19,753		
Family Planning Services	93.217	5	294,395		
Childhood Immunization Grant	93.268	34 / 35	60,878		
Affordable Care Act (ACA) Tribal Maternal, Infant, and Early Childhood Home Visiting Program	93.505	D89MC25208	258,013		
Child Care and Development Block Grant	93.575	18	72,540		
Medical Assistance Program	93.778	32	209,661		
HIV Prevention Activities - Health Department Based	93.940	16	58,359		
Preventive Health Services - Sexually Transmitted Diseases Control Grant	93.977	16	150,951		
Maternal and Child Health Block Grant	93.994	17	<u>404,786</u>		
<i>Total U.S. Department of Health and Human Services</i>				4,106,906	
Executive Office of the President:					
Passed Through Kansas Bureau of Investigation:					
		G12MW003A, G13MW003A &			
High Intensity Drug Trafficking Areas Program	95.001	G14MW003A	<u>59,045</u>		
<i>Total Executive Office of the President</i>				59,045	
U.S. Department of Homeland Security:					
Direct Funding:					
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2012-FH-01185	976,301		
Passed Through Kansas Division of Emergency Management:					
Emergency Management Performance Grants - 2013	97.042	EMW-2013-EP-00027	653		
Emergency Management Performance Grants - 2014	97.042	EMW-2014-EP-00074	107,706		
Passed Through Mid-America Regional Council:					
Port Security Grant Program	97.056	EMW-2011-PU-K00095-S01	127,500		
Homeland Security Grant Program - UASI 2010	97.067	73220	50,861		
Passed Through Kansas State Highway Patrol:					
Homeland Security Grant Program - KC Metro SHSP 2011	97.067	EMW-2011-SS-0051-S01	264,741		
Homeland Security Grant Program - KC Metro SHSP 2012	97.067	EMW-2012-SS-00044	249,654		
Homeland Security Grant Program - MMRS 2011	97.067	EMW-2011-SS-0051-S01	153,211		
<i>Total U.S. Department of Homeland Security</i>				<u>1,930,627</u>	
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 15,767,354	\$ 1,413,853

- 1 Child Nutrition Cluster.
- 2 CDBG - Entitlement Grants Cluster
- 3 Highway Planning and Construction Cluster
- 4 Highway Safety Cluster
- 5 Aging Cluster

The accompanying notes are an integral part of this schedule.

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /
KANSAS CITY, KANSAS**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2014

Note 1. Organization

The Unified Government of Wyandotte County / Kansas City, Kansas is the recipient of several federal grants. Various Unified Government departments administer these grant programs. The grants are accounted for in the General Fund, Special Revenue Funds, and Capital Project Funds.

Note 2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Unified Government and is presented on the modified accrual basis of accounting. The information presented in this schedule is 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.

Note 3. Local Government Contributions

Local cost sharing, as defined by the OMB *Circular A-102, Attachment F*, is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

Note 4. Additional Audits

Grantor agencies reserve the right to conduct additional audits of the Unified Government's grant programs for economy and efficiency and program results which may result in disallowed costs to the Unified Government. However, management does not believe such audits would result in any disallowed costs that would be material to the Unified Government's financial position at December 31, 2014.

Note 5. Scope of Audit Pursuant to OMB Circular A-133

This report does not include the federal financial assistance of the Board of Public Utilities of Kansas City, Kansas. This entity, including the federal financial assistance programs, is audited by other auditors. Copies of financial statements and Single Audit reports can be obtained at the following address:

Board of Public Utilities of Kansas City, Kansas
540 Minnesota Avenue
Kansas City, Kansas 66101

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /
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NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2014

Note 6. Revolving Loan Funds

For the Schedule of Expenditures of Federal Awards, the amount expended for the U.S. Department of Commerce Revolving Loan Fund (RLF) program is determined as follows:

Balance of RLF loans outstanding at December 31, 2014	\$ 961,959
Plus: cash and investment balance in the RLF at December 31, 2014	836,991
Plus: administrative expenses paid out of RLF income during the year ended December 31, 2014	1,890
Plus: unpaid principal of all loans written off during the year ended December 31, 2014	<u>38,090</u>
Subtotal	<u>1,838,930</u>
 Federal share of the RLF	 <u>73.53%</u>
	 <u><u>\$ 1,352,165</u></u>

**UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /
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NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2014

Note 7. Social Services Block Grant Passed Through the Department of Social and Rehabilitation Services

CDDO-14-087

Comparison of Expenditures to Budget
For the Fiscal Year July 1, 2013 Through June 30, 2014

	Budget	July 1, 2013 to December 31, 2013	January 1, 2014 to June 30, 2014	Total	Over (Under) Budget
<u>Revenues</u>					
State Contract	\$ 520,533	\$ 260,267	\$ 260,266	\$ 520,533	\$ --
	<u>\$ 520,533</u>	<u>\$ 260,267</u>	<u>\$ 260,266</u>	<u>\$ 520,533</u>	<u>\$ --</u>
<u>Expenses</u>					
State Aid	\$ 155,472	\$ 51,508	\$ 103,964	\$ 155,472	\$ --
Administration	365,061	168,785	196,276	365,061	--
	<u>\$ 520,533</u>	<u>\$ 220,293</u>	<u>\$ 300,240</u>	<u>\$ 520,533</u>	<u>\$ --</u>