

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

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2018

WITH

INDEPENDENT AUDITOR'S REPORT



UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /  
KANSAS CITY, KANSAS

SINGLE AUDIT REPORT

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KANSAS CITY, KANSAS**

**SINGLE AUDIT REPORT**

Year Ended December 31, 2018

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

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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, 2018, 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 13, 2019. 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the 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*.

## **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.C.*  
CERTIFIED PUBLIC ACCOUNTANTS

June 13, 2019  
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 THE UNIFORM GUIDANCE

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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 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, 2018. 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, 2018. 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 the Uniform Guidance.

***Management's Responsibility***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the 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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the 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.

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

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 for the year ended December 31, 2018.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as items 2018-001, 2018-002, 2018-003 and 2018-004. Our opinion on each major federal program is not modified with respect to these matters.

The Unified Government's response to the noncompliance findings 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 compliance and, accordingly, we express no opinion on the response.

### **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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the 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 2018-001, 2018-002, 2018-003 and 2018-004 that we consider to be significant deficiencies.

The Unified Government's response to the internal control over compliance 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 compliance and, accordingly, we express no opinion on the response.

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

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

We have audited the financial statements of the governmental activities, 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, 2018, 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 13, 2019, which contained unmodified opinions on those financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to June 13, 2019. We did not audit the financial statements of the Board of Public Utilities, which is both a major fund and 85 percent, 83 percent, and 87 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 the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

September 12, 2019  
Wichita, Kansas

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year Ended December 31, 2018

**SECTION I – SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

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

Internal control over financial reporting:

- Material weaknesses identified?        yes   X   no
- Significant deficiencies identified?        yes   X   none reported
- Noncompliance material to financial statements noted?        yes   X   no

**FEDERAL AWARDS**

Internal control over major federal programs:

- Material weaknesses identified?        yes   X   no
- Significant deficiencies identified?   X   yes        none reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?   X   yes        no

Identification of major federal programs and type of auditor's report issued on compliance for major federal 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>	Unmodified
14.218	<i>CDBG – Entitlement Grants Cluster</i>	Unmodified
14.239	<i>HOME Investment Partnership Program</i>	Unmodified
93.044 / 93.045 / 93.053	<i>Aging Cluster</i>	Unmodified

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

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, 2018

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**SECTION II – FINANCIAL STATEMENT FINDINGS**

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No matters were reported.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /  
KANSAS CITY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2018

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SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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**Finding 2018-001 (Significant Deficiency) (Repeat of Finding 2017-003 for CFDA #14.218):**  
**CFDA #14.218, CDBG Entitlement Grants Cluster, U.S. Department of Housing and Urban Development, Award No. B-17-MC-20-0001 and B-16-MC-20-0001.**

**CFDA #14.239, HOME Investment Partnerships Program, U.S. Department of Housing and Urban Development, Award No. M-15-MC-20-0200.**

**Condition:** No risk assessment of the subrecipient was performed.

**Criteria:** Per 2 CFR 200.331(b), a pass through entity is required to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward.

**Questioned Costs:** None noted.

**Context:** There were no risk assessments performed on the subrecipients of the grants.

**Cause:** The program manager and staff were unaware of the requirement.

**Effect:** Federal funds could be improperly utilized by a subrecipient which does not have an adequate understanding of the requirements or tools to support the program.

**Recommendation:** We recommend management develop procedures to ensure a documented risk assessment is performed on a potential subrecipient before entering into an agreement to provide federal funds to that entity.

**Management Response (Unaudited):** Management is developing procedures to perform a risk assessment on all potential subrecipients before entering into an agreement to provide federal funds to that entity.

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year Ended December 31, 2018

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

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**Finding 2018-002 (Significant Deficiency):**

**CFDA #14.218, CDBG Entitlement Grants Cluster, U.S. Department of Housing and Urban Development, Award No. B-17-MC-20-0001 and B-16-MC-20-0001.**

**CFDA #14.239, HOME Investment Partnerships Program, U.S. Department of Housing and Urban Development, Award No. M-15-MC-20-0200.**

**Condition:** Not all subrecipients were monitored in accordance with the Unified Government's monitoring policy.

**Criteria:** Per 2 CFR 200.331(d), a pass through entity is required to monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

**Questioned Costs:** None noted.

**Context:** For CFDA #14.218, monitoring activities were not performed for one of the five subrecipients. For CFDA #14.239, monitoring activities were not performed for the sole subrecipient.

**Cause:** For CFDA #14.218, during the year two of the Unified Government's subrecipients merged into one entity. Monitoring activities were not completed on the new entity. For CFDA #14.239, a process was not in place to perform monitoring activities on the sole subrecipient.

**Effect:** Subrecipient's improper use of federal funds or noncompliance with grant requirements could go undetected and uncorrected.

**Recommendation:** We recommend management develop procedures to ensure that subrecipient monitoring is completed in a timely manner to assist in evaluating the subrecipient's use of federal funds.

**Management Response (Unaudited):** Management will ensure monitoring is completed at the necessary level in the future.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /  
KANSAS CITY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2018

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

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**Finding 2018-003 (Significant Deficiency):**

**CFDA #14.218, CDBG Entitlement Grants Cluster, U.S. Department of Housing and Urban Development, Award No. B-17-MC-20-0001 and B-16-MC-20-0001.**

**CFDA #93.044/93.045/93.055, Aging Cluster, U.S. Department of Aging, Award No. AAKST3SS, AAKST3CM, AAKST3HD, AAKSNSIP**

**Condition:** Subaward agreements for subrecipients did not include all required information.

**Criteria:** Per 2 CFR section 200.331(a), a pass-through entity must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the required information as outlined in 200.331(a)(1) at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the federal award and subaward.

**Questioned Costs:** None noted.

**Context:** For CFDA #14.218, required communications did not include the CFDA # or federal award identification # information or federal award date for all five subrecipients. Also for two subrecipients, the DUNS # was also not communicated.

For CFDA #93.044/93.045/93.053, required communications did not include the federal award identification # or DUNS # information for the sole subrecipient.

In all cases, it was clear that the subrecipients were receiving federal awards; however complete information was not provided.

**Cause:** The program manager and staff were unaware of all the communication requirements.

**Effect:** Subrecipients may improperly use federal funds or fail to report federal expenditures appropriately without the necessary information.

**Recommendation:** We recommend management review all subrecipient award documents and modify the award documents to include the required communications.

**Management Response (Unaudited):** Management will modify award documents to include the required communications.

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year Ended December 31, 2018

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

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**Finding 2018-004 (Significant Deficiency):**

**CFDA #14.218, CDBG Entitlement Grants Cluster, U.S. Department of Housing and Urban Development, Award No. B-17-MC-20-0001 and B-16-MC-20-0001.**

**CFDA #93.044/93.045/93.055, Aging Cluster, U.S. Department of Aging, Award No. AAKST3SS, AAKST3CM, AAKST3HD, AAKSNSIP**

**Condition:** Suspension and debarment checks were not completed for one vendor and one subrecipient for CFDA #14.218 and the sole subrecipient for CFDA #93.044/93.045/93.053 that received federal funds.

**Criteria:** Per 2 CFR 200.318(h), the non-federal entity must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. Part of the process for determining if contractors are responsible is to ensure the contracts are not suspended or debarred under 2 CFR 200.213.

**Questioned Costs:** None noted.

**Context:** For CFDA #14.218, there were ten vendors/subrecipients subject to suspension and debarment review. Of those ten, nine were tested and one vendor and one subrecipient were not evaluated for suspension and debarment that received funds.

For CFDA #93.044/93.045/93.053, the sole subrecipient that received funds was not evaluated for suspension and debarment.

Subsequent review during the audit for these vendors/subrecipients noted that they were not suspended or debarred.

**Cause:** Suspension and debarment used to be written into the contracts with vendors and subrecipients. When new contracts were entered into, this language was left out of the contracts.

**Effect:** Federal funds could be paid to entities that are suspended and debarred.

**Recommendation:** We recommend management review contracts with vendors to ensure proper language over suspension and debarment is included. We also recommend that management review current contracts and if suspension and debarment is not the contracts to do a third party check using the SAM.gov website.

**Management Response (Unaudited):** The Unified Government will add to our standard contract language a requirement for the vendor to certify that they are not suspended or debarred from doing business under the Federal Grants Program. Additionally, we will perform a check of the website that lists all suspended/debarred vendors.

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended December 31, 2018

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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***Findings required to be Reported by the Uniform Guidance***

Finding 2017-001: Accounting and Financial Reporting:

Corrective Action: Management has developed new policies and procedures over the accounting and financial reporting function and the year-end closing entries for GAAP purpose to address the findings over accounting and financial reporting.

Status: Completed

**CFDA #11.307, Economic Adjustment Assistance (Revolving Loan Fund), U.S. Department of Commerce, Economic Development Administration (initially reported in 2010)**

Finding 2017-002: 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) 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 contracted with an external consultant to perform agreed-upon procedures pertaining to the Unified Government's compliance with certain requirements of the program. Management is actively working the with EDA and loan recipients to terminate the program.

Status: The Unified Government is in a final close out process for the program in which they are no longer allowed to lend out more funding. In addition, the Unified Government made a payment back to the U.S. Department of Commerce related to the closing of the program that addressed the capital base issue for 2018. Due to the Unified Government being in a formal close out process, the return of capital to the federal government, and meeting the 75% of the RLF capital base requirement in 2018, this corrective action is completed.

**CFDA #14.218, CDBG Entitlement Grants Cluster, U.S. Department of Housing and Urban Development**

Finding 2017-003: No risk assessment of subrecipient was performed.

Corrective Action: The requirement that programs with subrecipient complete a written evaluation of each subrecipient's risk was new and the program was not aware of this requirements. Management is developing procedures to perform a risk assessment on all potential subrecipients before entering into an agreement to provide federal funds to that entity.

Status: In progress, see finding 2018-001

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /  
KANSAS CITY, KANSAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended December 31, 2018

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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**CFDA #14.218, CDBG Entitlement Grants Cluster, U.S. Department of Housing and Urban Development**

Finding 2017-004: 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; however, this data was not utilized to distribute costs to different cost centers. In addition, other employees whose salaries are charged 100% to the CDBG programs, cross-train and have some program duties related to other federal HUD grant programs.

Corrective Action: The Community Development Department staff continued to complete weekly time activity reports. The costs associated with the weekly time and the ability to apply those percentages is limited by federal administration caps. Community Development staff continued efforts to find the best way to allocate staff time and evaluated staff projects and work assignments to allocate grant resources in the Cayenta financial system accordingly. In 2017, staff allocation was changed to accurately reflect actual time spent on HOME programs, such as new construction activities (which is not eligible under the CDBG program). Since that time, all staff reflected actual time spent on the HOME program on the weekly time reports; however, due to salary caps, the most direct staff time will be allocated to the program first. The staff continued to review the activity reports and make any adjustments, if necessary.

Status: Completed

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /  
KANSAS CITY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2018

<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>
<b>U.S. Department of Agriculture:</b>					
<i>Passed Through Kansas Department of Health and Environment:</i>					
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	3KS700703	\$ 1,125,989		
<i>Passed Through Kansas Department of Education:</i>					
School Breakfast Program	10.553		<sup>1</sup> 23,735		
National School Lunch Program	10.555		<sup>1</sup> 28,217		
<i>Total U.S. Department of Agriculture</i>				\$ 1,177,941	
<b>U.S. Department of Commerce:</b>					
<i>Direct Funding:</i>					
Economic Adjustment Assistance - Revolving Loan Fund Program	11.307		<sup>2</sup> 305,303		
<i>Total U.S. Department of Commerce</i>				305,303	
<b>U.S. Department of Housing and Urban Development:</b>					
<i>Direct Funding:</i>					
Community Development Block Grant	14.218		<sup>3</sup> 1,947,453		\$ 264,539
Community Development Block Grant - Neighborhood Stabilization Program (NSP3)	14.218		<sup>3</sup> 13,813		
Emergency Shelter Grants Program	14.231		197,281		153,946
Supportive Housing Program	14.235		4,176		4,176
HOME Investment Partnerships Program	14.239		435,160		122,749
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900		115,734		
<i>Total U.S. Department of Housing and Urban Development</i>				2,713,617	
<b>U.S. Department of Justice:</b>					
<i>Direct Funding:</i>					
Bureau of Justice Assistance:					
Edward Byrne Memorial Justice Assistance Grant	16.738		90,917		
<i>Passed Through the Kansas Department of Corrections</i>					
Juvenile Justice and Delinquency Prevention	16.540	DMC-2017-54-01	51,190		
<i>Passed Through the Kansas Governor's Office:</i>					
Crime Victim Assistance	16.575	16-VOCA-64	165,508		
Crime Victim Assistance	16.575	16-VOCA-64	40,349		
<i>Passed Through the Kansas Office of the Attorney General:</i>					
Violence Against Women Formula Grants	16.588	16-VAWA-27	168,238		
<i>Direct Funding:</i>					
Equitable Sharing Program	16.922		56,629		
<i>Total U.S. Department of Justice</i>				572,831	
<b>U.S. Department of Transportation:</b>					
<i>Passed Through the Kansas Department of Transportation:</i>					
Highway Planning and Construction	20.205	HPS-C459(001)	<sup>4</sup> 95,977		
State and Community Highway Safety	20.600	SA-1908-17	<sup>5</sup> 38,969		
State and Community Highway Safety	20.600	SP-0931-19	<sup>5</sup> 6,472		
State and Community Highway Safety	20.600	OP-1011-14 & OP-1011-15	<sup>5</sup> 66,154		
<i>Total U. S. Department of Transportation</i>				207,572	
<b>U.S. Department of Treasury:</b>					
<i>Direct Funding:</i>					
Equitable Sharing Program	21.000		56,629		
<i>Total U. S. Department of Treasury</i>				56,629	
<b>U.S. Environmental Protection Agency:</b>					
<i>Passed Through Kansas Department of Health and Environment:</i>					
Air Pollution Control Program Support	66.001	00796208	127,582		
Air Pollution Control Program Support	66.001	00796209	45,157		
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	XA977348 01	38,658		
<i>Total U.S. Environmental Protection Agency</i>				211,397	
<b>U.S. Department of Health and Human Services:</b>					
<i>Passed Through Kansas Department of Aging:</i>					
<i>Aging Cluster:</i>					
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	AAKST3SS	<sup>6</sup> 263,652		66,720
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	AAKST3CM,AAKST3HD	<sup>6</sup> 559,779		123,384
Nutrition Services Incentive Program	93.053	AAKNSNIP	<sup>6</sup> 167,280		54,449
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	AAKST3PH	16,710		
Special Programs for the Aging - Title III, Part E - National Family Caregiver Support	93.052	AAKST3FC	81,419		
State Health Insurance Assistance Program	93.324	90SA0075	5,955		
Developmental Disabilities Basic Support and Advocacy Grants	93.630	CDDO-KDADS-087-2018	65,433		
Developmental Disabilities Basic Support and Advocacy Grants	93.630	CDDO-KDADS-087-2019	77,417		
Social Services Block Grant	93.667	G-1601KSSOSR	340,686		
Medical Assistance Program	93.778	1X0CMS330767	<sup>9</sup> 340,253		

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, 2018

<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>
<b>Passed Through Kansas Department of Health and Environment:</b>					
Public Health Emergency Preparedness	93.069	U90 TP000523-06	56,125		
Public Health Emergency Preparedness	93.069	NU90TP921936-02	56,006		
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	1401KSPREP & 1501KSPREP	(2,707)		
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	5U52PS707869-22	26,725		
Family Planning Services	93.217	FPHPA070009-47	179,238		
Family Planning Services	93.217	FPHPA076219-02	179,354		
		B04MC26667-01,28100-			
Childhood Immunization Grant	93.268	01,29344-01	6,314		
Childhood Immunization Grant	93.268	B04MC29344-01	3,887		
Childhood Immunization Grant	93.268	H23IP000748-04	14,041		
National State Based Tobacco Control Programs	93.305	U58DP005993-01	10,320		
National State Based Tobacco Control Programs	93.305	5 NU58DP005993-02	14,232		
Affordable Care Act (ACA) Tribal Maternal, Infant, and Early Childhood Home Visiting Program	93.505	X10MC29471	<sup>7</sup> 211,568		
Affordable Care Act (ACA) Tribal Maternal, Infant, and Early Childhood Home Visiting Program	93.505	X10MC31142	<sup>7</sup> 56,605		
Child Care and Development Block Grant	93.575		<sup>8</sup> 59,954		
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	93.758	2B01OT009021-16	54,668		
Medical Assistance Program	93.778		<sup>9</sup> 211,969		
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	XA977348 01	52,405		
Assistance Programs for Chronic Disease Prevention and Control	93.945	U58DP0004808-02W1	5,320		
Maternal and Child Health Block Grant	93.994	3616-264329G & H	5,625		
Maternal and Child Health Block Grant	93.994	B04MC29344-01	18,897		
<i>Total U.S. Department of Health and Human Services</i>				3,139,130	
<b>Executive Office of the President:</b>					
<b>Passed Through Kansas Bureau of Investigation:</b>					
High Intensity Drug Trafficking Areas Program	95.001	G12MW0003A & G13MW0003A & G14MW0003A	25,794		
<i>Total Executive Office of the President</i>				25,794	
<b>U.S. Department of Homeland Security:</b>					
<b>Passed Through Kansas Division of Emergency Management:</b>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4347-DR-KS	451,926		
Emergency Management Performance Grants - 2017	97.042	EMK-2017-EP-00003-S01	1,374		
Emergency Management Performance Grants - 2018	97.042	EMK-2018-EP-00005-S01	92,518		
Port Security Grant Program	97.056	EMW-2016-PU-00399-S01	50,592		
<i>Total U.S. Department of Homeland Security</i>				596,410	
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<u>\$ 9,006,624</u>	<u>\$ 789,963</u>
1 Child Nutrition Cluster	\$	51,952			
2 Economic Development Cluster	\$	305,303			
3 CDBG - Entitlement Grants Cluster	\$	1,961,266			
4 Highway Planning and Construction Cluster	\$	95,977			
5 Highway Safety Cluster	\$	111,595			
6 Aging Cluster	\$	990,711			
7 Maternal, Infant and Early Childhood Home Visiting Cluster	\$	268,173			
8 CCDF Cluster	\$	59,954			
9 Medicaid Cluster	\$	552,222			

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, 2018

**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 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements*. 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 2 CFR Part 200, Section 200.306, 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, 2018.

**Note 5. Scope of Audit Pursuant to The Uniform Guidance**

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 /  
KANSAS CITY, KANSAS**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2018

**Note 6. Indirect Cost Rate**

The Unified Government of Wyandotte County / Kansas City, Kansas has elected not to use the 10-percent de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

**Note 7. 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, 2018	\$	369,120
Plus: cash and investment balance in the RLF at December 31, 2018		41,209
Plus: administrative expenses paid out of RLF income during the year ended December 31, 2018		4,880
Plus: unpaid principal of all loans written off during the year ended December 31, 2018		--
Subtotal		415,209
Federal share of the RLF		73.53%
		\$ 305,303

**Note 8. Social Services Block Grant Passed Through the Kansas Department for Aging and Disability Services**

**CDDO-KDADS-18-087**  
Comparison of Expenditures to Budget  
For the Contract Period July 1, 2017 Through June 30, 2018

	<u>Budget</u>	<u>Jul 1, 2017 Through Dec 31, 2017</u>	<u>Jan 1, 2018 Through Jun 30, 2018</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>REVENUES</b>					
State Contract	\$ 474,440	\$ 237,220	\$ 237,220	\$ 474,440	\$ -
	\$ 474,440	\$ 237,220	\$ 237,220	\$ 474,440	\$ -
<b>EXPENSES</b>					
State Aid	\$ 144,607	\$ 65,346	\$ 79,261	\$ 144,607	\$ -
Administration	329,833	129,845	199,988	329,833	-
	\$ 474,440	\$ 195,191	\$ 279,249	\$ 474,440	\$ -