

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

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2020

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, 2020

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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

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, 2020, 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 25, 2021. 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 25, 2021
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

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, 2020. 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, 2020. 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, 2020.

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 2020-001 and 2020-002. 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 2020-001 and 2020-002 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, 2020, 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 25, 2021, which contained unmodified opinions on those financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to June 25, 2021. We did not audit the financial statements of the Board of Public Utilities, which is both a major fund and 82 percent, 83 percent, and 86 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

March 18, 2022
Wichita, Kansas

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2020

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>
20.507	COVID - 19 - Federal Transit Cluster	Unmodified
21.019	COVID - 19 - Coronavirus Relief Funding	Unmodified
93.778	Medicaid Cluster	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$ 1,286,771

Auditee qualified as low-risk auditee? X yes no

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2020

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /
KANSAS CITY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2020

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2020-001 (Significant Deficiency):

CFDA #93.778, Medicaid Cluster, U.S. Department of Health and Human Services, Award No. 1X0CMS330767, 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 could not be located for employees that work on multiple activities. Budgeted distributions were changed throughout the year based on quarterly reviews completed; however, due to employee turnover, the supporting files for the quarterly reviews could not be located.

Criteria: 2 CFR Part 200.430(i)(1)(viii) states that where budget estimates or other distribution percentages are determined before services are performed, the government should have a system of internal controls that includes processes to review after-the-fact interim charges made to the federal awards based on budget estimates. All necessary adjustments must be made such that the final amount charged to the federal award is accurate, allowable, and properly allocated.

Questioned Costs: Unknown.

Context: The Aging Department has employees who work on multiple grants within the department. Quarterly reviews are done to ensure budgeted allocations properly reflect actual work performed on those grants. It was observed that adjustments were made within the payroll system due to these reviews; however, the underlying supporting documents could not be located and reviewed to verify the adjustments done in the system were accurate.

Cause: The grant administrator retired after year-end and the underlying supporting documents were not properly saved to a network directory and were lost in the transition.

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

Recommendation: We recommend management implements procedures for record retention to ensure that all required documentation is properly saved to network files which are backed up regularly by the Unified Government's Information Technology Department.

Management Response (Unaudited): Management will implement procedures for record retention to ensure required documentation is properly retained.

UNIFIED GOVERNMENT OF WYANDOTTE COUNTY /
KANSAS CITY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2020

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

Finding 2020-002 (Significant Deficiency):

CFDA #21.019, Coronavirus Relief Fund, U.S. Department of Treasury, Award No. 182000006, Passed through the Kansas Department of Commerce.

Condition: Suspension and debarment checks were not completed for the subrecipients 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: The subrecipients were not evaluated for suspension and debarment that received federal funds. It was noted after subsequent check, that subrecipients were not suspended or debarred.

Cause: For the Unified Government, this is typically included in the contracts, but was not included in the Memorandum of Understandings agreed to by the subrecipients of this program.

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

Recommendation: We recommend that management review current contracts and if suspension and debarment is not in the contracts to do a third-party check using the SAM.gov website. When new programs are established that include subrecipients, we also recommend the contracts include suspension and debarment language.

Management Response (Unaudited): The Unified Government will implement policies entity-wide to ensure suspension and debarment provisions are included in the necessary grant contracts.

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended December 31, 2020

Findings required to be Reported by the Uniform Guidance

CFDA #14.239, HOME Investment Partnerships Program, U.S. Department of Housing and Urban Development, Award M-15-MC-20-0200.

Finding 2019-001: Subaward agreements for subrecipients did not include all required information.

Corrective Action: Management will modify award documents to include the required communications.

Status: Completed

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

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2020

<i>Program</i>	<i>CFDA #</i>	<i>Pass-Through Entity Number</i>	<i>Federal Expenditures</i>	<i>Total By Federal Agency</i>	<i>Passed-Through to Subrecipients</i>
U.S. Department of Agriculture:					
<i>Passed Through Kansas Department of Health and Environment:</i>					
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	201919W100343	\$ 831,349		
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	202020W100343	195,380		
<i>Passed Through Kansas Department of Education:</i>					
School Breakfast Program	10.553		¹ 16,618		
National School Lunch Program	10.555		¹ 41,323		
<i>Total U.S. Department of Agriculture</i>				\$ 1,084,670	
U.S. Department of Commerce:					
<i>Direct Funding:</i>					
Economic Adjustment Assistance - Revolving Loan Fund Program	11.307		² 45,655		
<i>Total U.S. Department of Commerce</i>				45,655	
U.S. Department of Housing and Urban Development:					
<i>Direct Funding:</i>					
Community Development Block Grant	14.218		³ 1,403,527		\$ 226,990
COVID 19 - Community Development Block Grant	14.218		³ 10,099		
Emergency Shelter Grants Program	14.231		217,759		200,548
COVID 19 - Emergency Shelter Grants Program	14.231		62,984		56,191
HOME Investment Partnerships Program	14.239		267,698		200,548
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900		88,571		
<i>Total U.S. Department of Housing and Urban Development</i>				2,050,638	
U.S. Department of Justice:					
<i>Direct Funding:</i>					
Bureau of Justice Assistance:					
COVID 19 - Coronavirus Emergency Supplemental Funding Program	16.034		59,307		
Edward Byrne Memorial Justice Assistance Grant Program	16.738		635,295		
<i>Passed Through the Kansas Governor's Office:</i>					
Crime Victim Compensation	16.575	19-VOCA-65	9,651		
Crime Victim Compensation	16.575	20-VOCA-67	226,339		
Crime Victim Compensation	16.575	21-VOCA-65	66,940		
<i>Passed Through the Kansas Office of the Attorney General:</i>					
Violence Against Women Formula Grants	16.588	19-VAWA-23 & 20-VAWA-27 & 21- VAWA-27	218,242		
<i>Total U.S. Department of Justice</i>				1,215,774	
U.S. Department of Transportation:					
<i>Passed Through the Kansas Department of Transportation:</i>					
Highway Planning and Construction	20.205	N-0637-01	⁴ 17,026		
State and Community Highway Safety	20.600	SA-1908-17	⁵ 44,743		
		SP-1300-20 & SP-1300-21&	⁵		
State and Community Highway Safety	20.600	SP-1706-20	97,780		
National Priority Safety Programs	20.616	SP-4704-20	⁵ 500		
<i>Passed Through the Kansas City Area Transportation Authority:</i>					
COVID 19 - Federal Transit Formula Grants	20.507	MO-2020-017-00	⁶ 4,125,415		
COVID 19 - Federal Transit Formula Grants	20.507	MO-2020-029-00	⁶ 599,256		
<i>Total U. S. Department of Transportation</i>				4,884,720	
U.S. Department of Treasury:					
<i>Direct Funding:</i>					
Equitable Sharing Program	21.016		19,027		
<i>Passed Through the Kansas Department of Commerce:</i>					
COVID 19 - Coronavirus Relief Fund	21.019	182000006	29,109,181		9,746,122
<i>Passed Through Kansas Department of Health and Environment:</i>					
COVID 19 - Coronavirus Relief Fund	21.019	264SFC-CARES	625,000		
<i>Passed Through Kansas Department of Aging:</i>					
COVID 19 - Coronavirus Relief Fund	21.019		5,900		
<i>Total U. S. Department of Treasury</i>				29,759,108	
U.S. Environmental Protection Agency:					
<i>Passed Through Kansas Department of Health and Environment:</i>					
Air Pollution Control Program Support	66.001	00796209	168		
Air Pollution Control Program Support	66.001	A-00796211-0	239,756		
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	PM 97764101	34,426		
<i>Total U.S. Environmental Protection Agency</i>				274,350	

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, 2020

<i>Program</i>	<i>CFDA #</i>	<i>Pass-Through Entity Number</i>	<i>Federal Expenditures</i>	<i>Total By Federal Agency</i>	<i>Passed-Through to Subrecipients</i>
U.S. Department of Health and Human Services:					
Passed Through Kansas Department of Aging:					
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	AAKST3SS	7 359,295		40,191
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	AAKST3CM,AAKST3HD	7 399,452		58,295
Nutrition Services Incentive Program	93.053	AAKSNSIP	7 105,185		3,532
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	AAKST3PH	4,140		
Special Programs for the Aging - Title III, Part E - National Family Caregiver Support	93.052	AAKST3FC	76,221		
Medicare Enrollment Assistance Program	93.071	90SA0075	11,344		
Developmental Disabilities Basic Support and Advocacy Grants	93.630	CDDO-KDADS-087-2020	73,354		
Developmental Disabilities Basic Support and Advocacy Grants	93.630	CDDO-KDADS-087-2021	61,742		
Social Services Block Grant	93.667	G-1601KSSOSR	358,894		
Evidence-Based Falls Prevention Programs	93.761	90ALGG0009-01-01	1,604		
Medical Assistance Program	93.778	1X0CMS330767	9 395,680		
Passed Through Kansas Department of Health and Environment:					
Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074	NU90TP921936-01	45,781		
Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074	NU90TP921936-02	35,442		
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	5U52PS707869-22	23,849		
Injury Prevention and Control Research and State and Community Based Programs	93.136	NU17CE924998-01	39,389		
Injury Prevention and Control Research and State and Community Based Programs	93.136	NU17CE924998-02	2,147		
Family Planning Services	93.217	FPHPA006448-01&	223,838		
Family Planning Services	93.217	FPHPA006448-02	103,534		
Immunization Cooperative Agreements	93.268	NH23IP922627-01	19,355		
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	NU90TP22130-01	25,604		
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	6NU38OT000306-01-01	10,923		
Child Care and Development Block Grant	93.575		8 80,472		
Medical Assistance Program	93.778		9 182,406		
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	X10MC32192-01	326,173		
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	5 NU58DP006273-00	55,552		
Preventive Health and Health Service Block Grant	93.991	NB01OT009253-01	36,352		
Maternal and Child Health Block Grant to the States	93.994	B04MC33839-01& B04MC32543-01	315,830		
<i>Total U.S. Department of Health and Human Services</i>				3,373,558	
Executive Office of the President:					
Passed Through Kansas Bureau of Investigation:					
High Intensity Drug Trafficking Areas Program	95.001	G18MW0003A & G19MW0003A & G20MW0003A	86,064		
<i>Total Executive Office of the President</i>				86,064	
U.S. Department of Homeland Security:					
Passed Through Kansas Division of Emergency Management:					
Emergency Management Performance Grants - 2019	97.042	EMK-2020-EP-00002-S01	31,925		
Emergency Management Performance Grants - 2020	97.042	EMK-2020-EP-00002-S01	85,903		
<i>Total U.S. Department of Homeland Security</i>				117,828	
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 42,892,365	\$ 10,532,417

1	Child Nutrition Cluster	\$ 57,941
2	Economic Development Cluster	\$ 45,655
3	CDBG - Entitlement Grants Cluster	\$ 1,413,626
4	Highway Planning and Construction Cluster	\$ 17,026
5	Highway Safety Cluster	\$ 143,023
6	Federal Transit Cluster	\$ 4,724,671
7	Aging Cluster	\$ 863,932
8	CCDF Cluster	\$ 80,472
9	Medicaid Cluster	\$ 578,086

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, 2020

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, 2020.

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, 2020

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, 2020	\$ 36,713
Plus: cash and investment balance in the RLF at December 31, 2020	23,045
Plus: administrative expenses paid out of RLF income during the year ended December 31, 2020	2,332
Plus: unpaid principal of all loans written off during the year ended December 31, 2020	--
Subtotal	<u>62,090</u>
Federal share of the RLF	<u>73.53%</u>
	<u>\$ 45,655</u>

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

CDDO-KDADS-20-087

Comparison of Expenditures to Budget

For the Contract Period July 1, 2019 Through June 30, 2020

	<u>Budget</u>	<u>Jul 1, 2019 Through Dec 31, 2019</u>	<u>Jan 1, 2020 Through Jun 30, 2020</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<u>REVENUES</u>					
State Contract	\$ 477,891	\$ 238,946	\$ 238,945	\$ 477,891	\$ -
	<u>\$ 477,891</u>	<u>\$ 238,946</u>	<u>\$ 238,945</u>	<u>\$ 477,891</u>	<u>\$ -</u>
<u>EXPENSES</u>					
State Aid	\$ 144,607	\$ 67,504	\$ 77,103	\$ 144,607	\$ -
Administration	333,284	178,212	155,072	333,284	-
	<u>\$ 477,891</u>	<u>\$ 245,716</u>	<u>\$ 232,175</u>	<u>\$ 477,891</u>	<u>\$ -</u>