

INDEPENDENT ACCOUNTANT'S REPORT

Board of Commissioners

Unified Government of Wyandotte County / Kansas City, Kansas

We have performed the procedures enumerated below to evaluate whether bond financing obtained pursuant to K.S.A. 12-17,160 through 12-17,179, known as the STAR bonds financing act, and any subsequent amendments thereto, was used only for authorized purposes for the year ended December 31, 2021. The Unified Government of Wyandotte County / Kansas City, Kansas (Unified Government) is responsible for expending the proceeds of STAR bond financing for authorized purposes.

The Unified Government has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating whether bond financing was used only for authorized purposes for the year ended December 31, 2021. Additionally, the State of Kansas, under audit requirements as stated in K.S.A. 12-17,176, has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

Procedure: Determination of whether bond financing obtained under K.S.A. 12-17,160 through 12-17,179 is being used only for authorize purposes - We obtained a detail listing of expenditures between January 1, 2021 and December 31, 2021 from proceeds of bonds issued under the STAR bonds financing act. We judgmentally selected 4 out of 10 individual expenditures to test (totaling \$501,453 out of \$516,853 total expenditures). Supporting documentation for the selected expenditures was obtained and reviewed to determine that such expenditures were only for authorized purposes as defined in K.S.A. 12-17,162.

Results: No exceptions were found as a result of this procedure.

We were engaged by the Unified Government to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on whether bond financing was used only for authorized purposes for the year ended December 31, 2021. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Unified Government and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the State of Kansas and Unified Government, and is not intended to be, and should not be, used by anyone other than the specified parties.

Allen, Gibbs & Houlik, L.C.

Wichita, KS
July 22, 2022