

CITY OF MESA, ARIZONA
SINGLE AUDIT ACT REPORTS
YEAR ENDED JUNE 30, 2018

**CITY OF MESA, ARIZONA
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**INDEPENDENT AUDITORS' 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**

The Honorable Mayor and Members of City Council
City of Mesa, Arizona
Mesa, Arizona

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 City of Mesa, Arizona (City), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 29, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City'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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses 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.

The Honorable Mayor and Members of City Council
City of Mesa, Arizona

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City'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 result of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Phoenix, Arizona
November 29, 2018

**INDEPENDENT AUDITORS' 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**

The Honorable Mayor and Members of City Council
City of Mesa, Arizona
Mesa, Arizona

Report on Compliance for Each Major Federal Program

We have audited the City of Mesa, Arizona (City)'s 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 City's major federal programs for the year ended June 30, 2018. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City'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 City'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 City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Mesa, Arizona complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing 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 City's internal control over compliance.

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

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

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

The Honorable Mayor and Members of City Council
City of Mesa, Arizona

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 City of Mesa, Arizona as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated November 29, 2018, which contained unmodified opinions on those financial statements. 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.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Phoenix, Arizona
November 29, 2018

City of Mesa, Arizona
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

SECTION I – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

Type of auditor’s report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported

Type of auditor's report issued on compliance for major programs: *Unmodified*

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

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grant
14.239	HOME Investment Partnerships Program
14.871, 14.879	Housing Choice Voucher Cluster
93.610	Health Care Innovation Awards (HCIA)

Dollar threshold used to distinguish between Type A and Type B programs: \$838,618

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

City of Mesa, Arizona
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

SECTION II – FINANCIAL STATEMENT FINDINGS

None noted.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

City of Mesa, Arizona
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

Federal Grantor Agency/Pass-Through Grantor/ Program Title (Note 3)	Federal CFDA Number	Pass- Through Grantor (Note 3)	Federal Grant/ Pass-Through Number	Expenditures	Payments to Subrecipients
Department of Housing and Urban Development					
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-09-MC-04-0501	\$ 1,983	\$ -
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-12-MC-04-0501	55,013	2,567
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-13-MC-04-0501	285,140	74,278
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-14-MC-04-0501	1,150,532	363,202
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-15-MC-04-0501	535,488	83,352
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-16-MC-04-0501	1,232,430	684,338
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-17-MC-04-0501	2,034,956	887,403
ARRA - Community Development Block Grant/Entitlement Grants (NSP1)			Program Income	1,810,168	-
ARRA - Community Development Block Grant/Entitlement Grants (NSP3)			Program Income	147,954	-
Total Community Development Block Grant - CFDA No. 14.218				<u>7,253,664</u>	<u>2,095,140</u>
Emergency Solutions Grant Program	14.231	N/A	E-16-MC-04-0501	18,904	18,322
Emergency Solutions Grant Program	14.231	N/A	E-17-MC-04-0501	290,296	268,524
Total Emergency Solutions Grant Program - CFDA No. 14.231				<u>309,200</u>	<u>286,846</u>
Home Investment Partnership Program	14.239	N/A	M-10-MC-04-0243	3,839	3,839
Home Investment Partnership Program	14.239	N/A	M-11-MC-04-0243	13,500	13,500
Home Investment Partnership Program	14.239	N/A	M-12-MC-04-0243	33,688	33,688
Home Investment Partnership Program	14.239	N/A	M-13-MC-04-0243	323,569	323,569
Home Investment Partnership Program	14.239	N/A	M-14-MC-04-0243	203,192	203,192
Home Investment Partnership Program	14.239	N/A	M-15-MC-04-0243	238,439	208,439
Home Investment Partnership Program	14.239	N/A	M-16-MC-04-0243	281,307	249,056
Home Investment Partnership Program	14.239	N/A	M-17-MC-04-0243	192,641	-
Total HOME Program - CFDA No. 14.239				<u>1,290,175</u>	<u>1,035,283</u>
Continuum of Care Program	14.267	N/A	AZ0122L9T021601	55,127	-
Continuum of Care Program	14.267	N/A	AZ0122L9T021702	24,047	-
Total Continuum of Care Program - CFDA No. 14.267				<u>79,174</u>	<u>-</u>
Section 8 Housing Choice Vouchers	14.871	N/A	AZ-005-VO	11,567,732	-
Section 8 Housing Choice Vouchers (WASH)	14.871	N/A	AZ-005-VA-0001	1,077,331	-
Mainstream Vouchers	14.879	N/A	AZ-005-DV	639,685	-
Total Housing Choice Voucher Cluster - CFDA No. 14.871, 14.879				<u>13,284,748</u>	<u>-</u>
Family Self-Sufficiency Program	14.896	N/A	FSS17AZ0515-01-00	43,143	-
Total Department of Housing and Urban Development				<u>22,260,104</u>	<u>3,417,269</u>
Department of the Interior					
Cultural and Paleontological Resources Management	15.224	N/A	L16AC00016	2,359	-
Water Conservation Field Services (WCFS)	15.530	N/A	R14AP00029	10,000	-
Water Conservation Field Services (WCFS)	15.530	N/A	R16AP00037	15,500	-
Total Water Conservation Field Services (WCFS) - CFDA No. 15.530				<u>25,500</u>	<u>-</u>
Historic Preservation Fund Grants-In-Aid (HPF)	15.904	ASPB	PI3AF00142	10,000	-
Historic Preservation Fund Grants-In-Aid (HPF)	15.904	ASPB	441715	6,891	-
Total Historic Preservation Fund Grants-In-Aid - CFDA No. 15.904				<u>16,891</u>	<u>-</u>
Total Department of the Interior				<u>44,750</u>	<u>-</u>
Department of Justice					
National Criminal History Improvement Program (NCHIP)	16.554	ACJC	NCP 17-18-004	23,987	-
Crime Victim Assistance	16.575	ADPS	2015-416	85,600	-
Crime Victim Assistance	16.575	ADPS	2015-417	2,124	-
Crime Victim Assistance	16.575	ADPS	2015-418	32,898	-
Crime Victim Assistance	16.575	ADPS	2018-210	246,233	-
Crime Victim Assistance	16.575	ADPS	2018-305	139,775	-
Total Crime Victim Assistance - CFDA No. 16.575				<u>506,630</u>	<u>-</u>
Special Data Collections and Statistical Studies	16.734	N/A	2016-FU-CX-K054	189,678	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	MCMO	C-95-16-003-M-00	29,492	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	MCMO	C-95-16-009-3-00	135,408	-
Total Edward Byrne Memorial Justice Assistance Grant Program - CFDA No. 16.738				<u>164,900</u>	<u>-</u>
DNA Backlog Reduction Program	16.741	N/A	2015-DN-BX-0036	23,759	-
DNA Backlog Reduction Program	16.741	N/A	2016-DN-BX-0029	111,042	-
DNA Backlog Reduction Program	16.741	N/A	2017-DN-BX-0013	7,241	-
Total DNA Backlog Reduction Program - CFDA No. 16.741				<u>142,042</u>	<u>-</u>
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	ACJC	CV16-17-003	6,086	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	ACJC	CV 17-18-003	18,597	-
Total Paul Coverdell Forensic Sciences Improvement Grant Program - CFDA No. 16.742				<u>24,682</u>	<u>-</u>
Total Department of Justice				<u>1,051,919</u>	<u>-</u>

See Notes to Schedule of Expenditures of Federal Awards

City of Mesa, Arizona
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

(Continued)

Federal Grantor Agency/Pass-Through Grantor/ Program Title (Note 3)	Federal CFDA Number	Pass- Through Grantor (Note 3)	Federal Grant/ Pass-Through Number	Expenditures	Payments to Subrecipients
Department of Transportation					
Airport Improvement Program	20.106	N/A	AIP-03-04-0023-026-2016	\$ 101,535	\$ -
Airport Improvement Program	20.106	N/A	AIP-03-04-0023-027-2017	1,400,070	-
Airport Improvement Program	20.106	N/A	AIP-03-04-0023-028-2017	318,304	-
Total Airport Improvement Program - CFDA No. 20.106				<u>1,819,909</u>	-
Highway Planning and Construction	20.205	ADOT	CM-MES-0(227), SZ080 01C	425	-
Highway Planning and Construction	20.205	ADOT	CM-MES-0(232)D, SZ177 01C	82,274	-
Highway Planning and Construction	20.205	MAG	N/A	542,592	-
Total Highway Planning and Construction - CFDA No. 20.205				<u>625,291</u>	-
State and Community Highway Safety	20.600	GOHS	2017-AL-027	3,825	-
State and Community Highway Safety	20.600	GOHS	2017-PT-031	30,088	-
State and Community Highway Safety	20.600	GOHS	2018-AI-008	7,206	-
State and Community Highway Safety	20.600	GOHS	2018-PTS-037	56,943	-
National Priority Safety Programs	20.616	GOHS	2017-405d-020	97,700	-
National Priority Safety Programs	20.616	GOHS	2018-405d-028	142,500	-
National Priority Safety Programs	20.616	GOHS	2018-405d-029	138,176	-
National Priority Safety Programs	20.616	GOHS	2018-CIOT-017	6,000	-
Total State and Community Highway Safety Cluster - CFDA No. 20.600, 20.616				<u>482,438</u>	-
Total Department of Transportation				<u>2,927,638</u>	-
Department of the Treasury					
Asset Forfeiture Program	21.000	N/A	AZ00717	34,902	-
National Endowment for the Arts					
Promotion of the Arts_Grants to Organizations and Individuals	45.024	N/A	16-4292-7072	61,950	-
Institute of Museum and Library Services					
Grants to States	45.310	ASLAPR	2016-36017-05	3,393	-
Grants to States	45.310	ASLAPR	2017-0320-02	4,000	-
Total Institute of Museum and Library Services - CFDA No. 45.310				<u>7,393</u>	-
Environmental Protection Agency					
ARRA - Brownfields Assessment and Cleanup Cooperative Agreement	66.818	N/A	99T20501	29,056	-
Department of Health and Human Services					
Immunization Cooperative Agreements	93.268	ADHS	ADHS13-045491	10,526	-
Health Care Innovation Awards (HCIA)	93.610	N/A	1C1CMS331318-01-00	816,101	-
Total Department of Health and Human Services				<u>826,627</u>	-
Executive Office of the President					
High Intensity Drug Trafficking Areas Program	95.001	COT	HT-17-2733	39,399	-
Department of Homeland Security					
Disaster Grants - Public Assistance (Presidentially Declared Disaste	97.036	ADEMA	FEMA-4203-DR-AZ-013-27400-00	\$ 3,778	\$ -
Homeland Security Grant Program	97.067	ADOHS	15-AZDOHS-HSGP-150813-04	16,882	-
Homeland Security Grant Program	97.067	ADOHS	16-AZDOHS-HSGP-160206-01	862	-
Homeland Security Grant Program	97.067	ADOHS	16-AZDOHS-HSGP-160206-02	48,120	-
Homeland Security Grant Program	97.067	ADOHS	16-AZDOHS-HSGP-160207-01	24,000	-
Homeland Security Grant Program	97.067	ADOHS	16-AZDOHS-HSGP-160813-01	26,720	-
Homeland Security Grant Program	97.067	ADOHS	16-AZDOHS-HSGP-160813-03	1,774	-
Homeland Security Grant Program	97.067	ADOHS	16-AZDOHS-HSGP-160813-04	1,008	-
Homeland Security Grant Program	97.067	ADOHS	16-AZDOHS-HSGP-160814-01	5,621	-
Homeland Security Grant Program	97.067	ADOHS	16-AZDOHS-HSGP-160814-02	76,048	-
Homeland Security Grant Program	97.067	ADOHS	16-AZDOHS-HSGP-160814-03	62,105	-
Homeland Security Grant Program	97.067	ADOHS	17-AZDOHS-HSGP-170206-01	1,900	-
Homeland Security Grant Program	97.067	ADOHS	17-AZDOHS-HSGP-170812-01	6,002	-
Homeland Security Grant Program	97.067	ADOHS	17-AZDOHS-HSGP-170812-02	197,934	-
Homeland Security Grant Program	97.067	ADOHS	17-AZDOHS-HSGP-170812-03	6,029	-
Homeland Security Grant Program	97.067	ADOHS	17-AZDOHS-HSGP-170812-04	3,256	-
Homeland Security Grant Program	97.067	ADOHS	17-AZDOHS-HSGP-170813-01	149,341	-
Homeland Security Grant Program	97.067	ADOHS	17-AZDOHS-HSGP-170813-02	38,804	-
Total Homeland Security Grant Program - CFDA No. 97.067				<u>666,406</u>	-
Total Department of Homeland Security				<u>670,184</u>	-
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 27,953,922</u>	<u>\$ 3,417,269</u>

See Notes to Schedule of Expenditures of Federal Awards

City of Mesa, Arizona
Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

NOTE 1 BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of Mesa, Arizona as of and for the year ended June 30, 2018. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Federal awards received directly from Federal agencies, as well as federal financial assistance passed through other entities, are included on the Schedule of Expenditures of Federal Awards and are presented on the modified accrual basis of accounting. Expenditures are recognized when they become a demand on currently available financial resources.

Federal awards provided to sub-recipients are treated as expenditures at the point payments are made to the sub-recipient.

NOTE 2 THE REPORTING ENTITY

The City of Mesa, Arizona, for purposes of the Schedule of Expenditures of Federal Awards, includes all the funds of the primary government as defined by Government Accounting Standards Board (GASB).

The City of Mesa, Arizona, administers certain federal financial assistance programs through sub-recipients. Those sub-recipients are not considered part of the City of Mesa, Arizona, reporting entity.

NOTE 3 PASS-THROUGH GRANTOR'S REFERENCE

The City of Mesa, Arizona, receives certain federal awards from the following non-Federal agencies. The amounts received are commingled by the state with other funds and cannot be separately identified. The total amount of such pass-through awards is included on the Schedule of Expenditures of Federal Awards.

Pass-Through Grantors:

Abbrev on SEFA	Name
ACJC	Arizona Criminal Justice Commission
ADEMA	Arizona Department of Emergency and Military Affairs
ADHS	Arizona Department of Health Services
ADOHS	Arizona Department of Homeland Security
ADOT	Arizona Department of Transportation
ADPS	Arizona Department of Public Safety
ASLAPR	Arizona State Library, Archives & Public Records
ASPB	Arizona State Park Board
COT	City of Tucson
GOHS	Governor's Office of Highway Safety
MAG	Maricopa Association of Governments
MCMO	Maricopa County Manager's Office

City of Mesa, Arizona
Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

NOTE 4 INDIRECT COST RATE

The City of Mesa, Arizona has elected not to use the 10 percent de minimis indirect cost rate as established in 2 CFR 200.414.

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