

**MARC Solid Waste
Management District**

Serving local governments in
Cass, Clay, Jackson, Platte and
Ray Counties and working
cooperatively with Johnson,
Leavenworth, Miami and
Wyandotte Counties

Executive Board

Appointed:

Louis Cummings
City of Kansas City

Bob Huston
Cass County

Donna Koontz
Clay County

Brenda Franks
Jackson County

Daniel Erickson
Platte County

Billy Gaines
Ray County

Elected:

Doug Wylie, Chair
City of Parkville

Cara Elbert
City of Blue Springs

Mike Jackson, Vice Chair
City of Independence

Lauran Kurtz
City of Lake Lotawana

Chris Bussen
City of Lee's Summit

Trent Salisbury
City of Raymore

Mike Larson
City of Sugar Creek

David Pavlich
City of Kearney

Ex Officio:

Vacant
Secretary/Treasurer

July 12, 2023

****OPEN MEETING NOTICE****

To: MARC Solid Waste Management District Executive Board & Alternates
From: Nadja Karpilow
Re: MARC SWMD Executive Board Meeting, Wednesday, 7/19/23,
11am-1pm

This meeting will be held in a hybrid format. You may email Nadja Karpilow (karpilow@marc.org) to be forwarded the information to access the ZOOM meeting room.

AGENDA

- I. Introductions / Member Sharing 11:00**
- II. Approval of Meeting Summaries 11:05**
- Approval of May 17, 2023, Meeting Summary (Executive Board)
 - Approval of June 15, 2023, Meeting Summary (Management Council)
- III. Administrative Matters 11:10**
- Annual Financial Report – Amanda Rehani, MARC Financial Affairs, will provide an overview of the Fiscal Year 2022 Financial Report prepared by RubinBrown. Staff will seek board acceptance of the report
 - RFQ for District Operations –The Executive Board is required to use a competitive bid process to obtain administrative services, office space rental, and other district operation and plan implementation services. The board will need to authorize the Executive Director to submit a proposal. Submittals are due August 18. A selection committee to review the submittals is required.
 - Landfill Capacity Study - MARC Staff will request to allocate district funds for the study
 - Grantee Request – MRC is requesting to sell their district-funded truck (E2020-016) and purchase a generator to power a hard drive shredder at collection events.
 - Small Project Assistance Funds – The district has received two requests for small project assistance. Staff will make recommendations to the board.
 - Grant Close Out – District staff will request board approval to close out two grants and deobligate remaining grant funds.
- IV. Board Discussion**
- Illegal Dumping Update
 - Recyclespot.org Update
- V. Old Business / New Business 12:45**
- Mattress Recycling – Avenue of Life will cease recycling mattresses beginning in Mid-August.

Closing –The next Management Council meeting is scheduled for August 16. The next Executive Board meeting is scheduled for September 20, 2023, from 11 am to 1:00 pm. Meetings may be held via teleconference rather than at a physical location.

Enclosures: Meeting summary, agenda report



**MARC Solid Waste Management District
Management Council (Open Meeting)
Wednesday, June 15, 2023, 10:00 – 11:00 am**

**Meeting Location: Elm Dirt
(14210 Norby Street, Grandview, MO)**

Executive Board Members present:

Executive Board Members not present:

Chris Bussen, Lee's Summit
Daniel Erickson, Platte County
Billie Gaines, Ray County
Bob Huston, Cass County
Brenda Franks, Jackson County
Lauran Kurtz, Lake Lotawana
Mike Jackson, Vice Chair, Independence
Trent Salsbury, Raymore
David Pavlich, Kearney
Cara Elbert, Blue Springs
Doug Wylie, Chair, Parkville

Donna Koontz, Clay County
Louis Cummings, Kansas City, Missouri
Mike Larson, Sugar Creek

Management Council Members present:

None

Others present:

Lauren Cain, Elm Dirt
Don Reck, Grant Review Committee
Dan McGraw, Grant Review Committee
Chris Evans Hands, Merriam, KS
Nadja Karpilow, MARC SWMD
Matt Riggs, MARC SWMD

Introductions and Announcements

Nadja Karpilow opened the meeting with introductions.

Tour – Lauren Cain, Elm Dirt

Elm Dirt, established in 2020, is focused on sustainability, organic farming and gardening with its foundation built on vermicomposting. At Elm Dirt red wiggler worms are bred and managed for the purpose of using their castings as a main ingredient for their high-quality liquid fertilizers.

Managing the worms is technical and requires monitoring the temperature, moisture level and electrical conductivity of the bedding material. The worms are bred in baby pools and then are placed in stand-up beds where they eat and breakdown organic matter quickly. Vermicomposting breaks up material 50 percent faster than traditional composting methods. The bedding material consists of coconut coir and organic peat moss.

Currently the worms produce 50-60 pounds of castings per week using about 200 pounds of food waste. Elm Dirt has a goal to expand to produce one ton of castings per week. Food waste is mostly spent grain from local breweries such as Martin City Brewery.

Elm Dirt produces seven blends of fertilizer and ships their products across the country. They are certified organic and are expanding their market online. Ninety percent of the products are made from microbes in the worm castings. The plastic bottles are made of recycled content and the cardboard boxes for shipping are produced by Pratt Industries, well known for their sustainability practices, with a local plant in Kansas City.

Elm Dirt recently received a grant from USDA to expand their space and to conduct outreach to farmers. Lauren says that it is most effective to talk with farmers face-to-face to encourage them to switch from using traditional fertilizers to sustainable fertilizers. Synthetic fertilizers cause issues with run-off into waterways and are salt-based causing water to be sucked out of the soil. Golf courses and other public entities can also benefit from transitioning away from standard fertilizers to organic fertilizers.

Elm Dirt plans to expand their worm farm and will need more food waste to meet the demand. They are researching opportunities for feedstock, including a portable aerated static pile on the property.

Closing

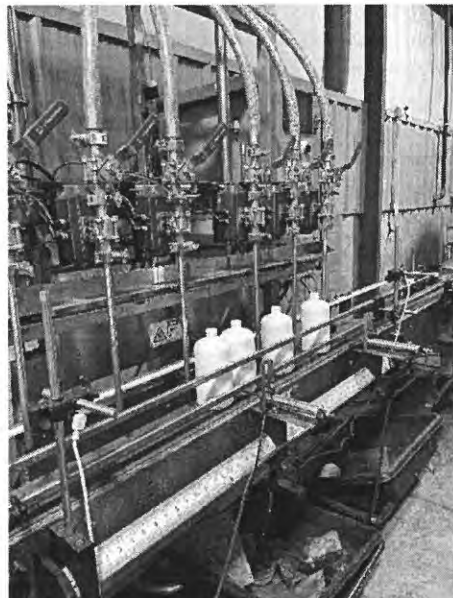
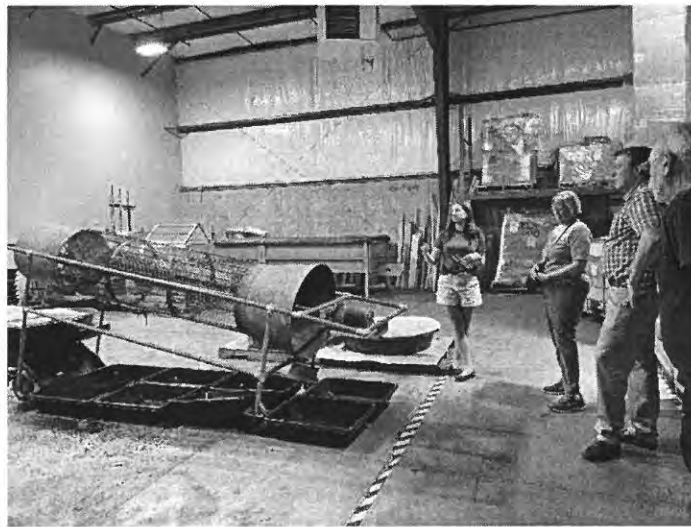
The meeting adjourned at 11:30 a.m. The next Executive Board will be held on July 19, from 11:00 am to 1:00 pm. The next Management Council meeting is scheduled for August 16, from 9:00 to 10:30 am. These meetings may be held virtually via Zoom.

MARC Solid Waste Management District

Doug Wylie, Chair

Tom Jacobs, Chief Resilience Officer, MARC

Approved: July 19, 2023



**MARC Solid Waste Management District
Executive Board Meeting (Open Meeting)
Wednesday, May 17, 2023, 11:00 am – 1:00 p.m.**

Meeting Location: MARC Offices, a virtual option was also available

Executive Board Members present:

In person:

Doug Wylie, Chair, Parkville
Chris Bussen, Lee's Summit
Cara Elbert, Blue Springs
Mike Jackson, Independence
Trent Salisbury, Raymore

Attending virtually:

Louis Cummings, Kansas City
Daniel Erickson, Platte County
Brenda Franks, Jackson County
Donna Koontz, Clay County
Sue Mikula, Sugar Creek (alt)
David Pavlich, Kearney

Executive Board Members not present:

Nate Day, Lake Lotawana (alt)
Billy Gaines, Ray County
Jackie Halloran, Platte County (alt)
Bob Huston, Cass County
Lauran Kurtz, Lake Lotawana
Mike Larson, Sugar Creek

Others present:

Nadja Karpilow, MARC SWMD
Ron Achelpohl, MARC
Megan Broll, MARC
Tom Jacobs, MARC
Kate Ludwig, MARC
David Warm, MARC
Hanah Ammon, Interested party
James Case, SLL Neighborhood Assoc
Peggy Doty, Eagle Creek Neighborhood
Kati Hill, Interested party

I. Introductions

Doug Wylie, Chair, opened the meeting, welcomed members and guests, and determined that a quorum was present.

II. Approval of Meeting Summaries

Approval of the March 15, 2023, Executive Board Meeting Summary. Chris Bussen moved to approve the meeting summary as presented. Cara Elbert seconded the motion. The motion passed unanimously. There were no abstentions.

Approval of the April 19, 2023, Management Council Meeting Summary. Chris Bussen moved to approve the meeting summary as presented. Mike Jackson seconded the motion. The motion passed unanimously. There were no abstentions.

III. Administrative Matters

District Strategy – Tom Jacobs, MARC Environmental Programs Director and Chief Resilience Officer, confirmed that Lisa McDaniel resigned from her position, and will be missed. A position description was included in the meeting packet; Mr. Jacobs asked for the Executive Board to provide any suggestions and asked for consideration for MARC staff to conduct the first round of interviews, with Executive Board members to interview those who were approved to move forward. Chair Wylie expressed that the job description appears to cover all needs and would like to move forward as soon as possible to post to appropriate local/regional sources, including consideration for candidates who may be outside the region. MARC Director of Transportation and Environment Ron Achelpohl asked Board members to share any preferred publications/locations for advertising the position in addition to MARC's own lists.

Chris Bussen motioned to move forward with the hiring of a new Solid Waste Management District (SWMD) Program Manager. Cara Elbert seconded the motion, and the motion passed. Doug Wylie, Chris Bussen, and Mike Jackson volunteered to represent the Executive Board during the interview process.

Capacity Study – Ron Achelpohl introduced the capacity study, stressing it was not focused on any specific location in the area, to assess the current and future need for landfill capacity in the region. MARC plans to utilize a consultant to vet regional landfill capacity projections and conduct appropriate community engagement efforts, including focus groups or other strategies. The proposal is not complete and will need board approval to move forward. No budget has been set, and additional funding sources may be pursued. Louis Cummings expressed interest in being involved, and Mr. Achelpohl noted that MARC intends to share information among all interested parties in the region. Chris Bussen noted that an impartial third party taking the lead on the study would be helpful. David Warm, MARC Executive Director, commented that understanding current and project landfill capacity needs in the bi-state region will help develop a clearer vision for the region’s future management of solid waste.

James Case, member of the Longview Lake Neighborhood Association, expressed concern about neighborhood associations being involved in focus groups. Chair Wylie explained that the study is looking at capacities across the region, and not recommending specific locations/neighborhoods for future landfills. The focus of the study is a reliable estimate for their capacity and future needs.

Tom Jacobs commented that once completed, this capacity study may set the stage for a larger conversation about sustainable solid waste landfill strategies. The SWMD was formed with a focus on diversion, and this study would aide in a more detailed planning phase for diversion. Chair Wylie agreed, noting landfill capacity is part of a larger conversation of waste reduction and redirection. MARC staff clarified that this step in the process is asking the board for approval to move forward with the study, with a funding request likely to follow. Mr. Case questioned if the study included costs. Mr. Warm noted the study would include possible scenarios (including costs), with the core of it understanding what the capacity is of existing facilities that serve this region. All meetings will be open.

Chris Bussen motioned to approve the capacity study, and Mike Jackson seconded the motion. The motion passed unanimously with no abstentions.

RFQ for District Operations – The Executive Board is required to use a competitive bid process to obtain administrative services, office space rental, and other district operation and plan implementation services. Nadja Karpilow presented the RFQ timeline, with completion of the process expected by December 31, 2023. This process is handled by a board member and posted on a third-party website.

Chair Wylie called for a motion to proceed with a competitive bid process to obtain administrative services for the SWMD. Chris Bussen moved to approve, and Cara Elbert seconded the motion. The motion passed.

FY2024 Grant Application – Nadja Karpilow noted the 2024 call is currently open, and pre-applications are due by June 9th; after that the online grant application will be live. The application has been slightly reconfigured to have budget information first. Instead of requiring a match commitment letter, applicants will need to provide a simpler, notarized match commitment form. Additionally, a cover sheet for attached quotes is now included to help streamline the process.

Chris Bussen motioned to approve the grant application process as submitted. David Pavlich seconded the motion. The motion passed.

Small Project Assistance Funds – The District received two requests for small project assistance. The Troostwood Neighborhood Association requested \$2,100 to purchase 150 Ripple Glass totes for glass recycling. MARC SWMD staff recommended funding half of the request at \$1,050 (75 bins). Chair Wylie confirmed they could submit another request if they needed additional bins beyond the 75.

Chris Bussen moved to approve small project assistance funding to the Troostwood Neighborhood Association at \$1,050, and Cara Elbert seconded. The motion passed unanimously.

The City of Richmond requested \$3,500 to fund an electronic collection event and have a contract with MRC for the event. The request included \$3,175 to pay the \$50 disposal fee for televisions. MARC SWMD staff recommends funding the event set up and half of the request for TV disposal (\$2,200), following precedent from a similar request from the City of Raytown. Chris Bussen noted that Ray County has not submitted many funding requests in the past and suggested fully funding the request. Chair Wylie noted in Parkville, electronic recycling is available every other month

(but there is no coverage for hazardous waste or televisions). He said having some subsidy is better than none at all and helps remind people that recycling options are available.

Chair Wylie called for a motion to approve funding the City of Richmond's request at \$2,200. Chris Bussen motioned to approve, and Trent Salisbury seconded the motion. The motion passed unanimously.

Grant Close Out – Nadja Karpilow reviewed three grants – two grants have zero carryover, and the third has remaining funds.

Chris Bussen moved to approve closure of E2021-004, and Cara Elbert seconded the motion. The motion passed.

Chris Bussen moved to approve closure of E2021-006, and Cara Elbert seconded the motion. The motion passed.

Chris Bussen moved to approve closure of E2022-008 and deobligate the remaining funds of \$2,770.83, and Cara Elbert seconded the motion. The motion passed.

Equipment Dispositions – Nadja Karpilow noted that any grant that receives over \$5,000 in equipment needs approval from the district to release the security interest in equipment after 5-7 years (depending upon amount). Four dispositions were reviewed for release.

Access Records in Belton received \$45,469 to purchase a truck and cart for small business recycling in 2016. 460 tons of material were diverted as a result. Chris Bussen motioned to release the security interest of grant E2016-011, and Cara Elbert seconded. The motion passed.

Meredith Used Cars and Recycling in Cass County received \$14,925 for containers to collect scrap metal. 638 tons of material were diverted. Chris Bussen motioned to release the security interest of grant E2018-010, and Mike Jackson seconded. The motion passed.

Urban Lumber in Jackson County received \$42,843 for a kiln and racking, and 150 tons were diverted. Chris Bussen motioned to release the security interest of grant E2018-015, and Cara Elbert seconded. The motion passed.

Sleepyhead Beds in Jackson County received \$15,000 to purchase a box truck to pick up mattresses for reuse. 734 tons were diverted. Chris Bussen motioned to release the security interest of grant E2018-014, and Cara Elbert seconded. The motion passed.

Time Extensions – KC Dumpster received a grant for \$500,000 to build construction and demolition recycling/sorting facility, and asked for an extension until September 30, 2023 to complete their project. Evergy has not connected the site to power yet, but they are still moving forward. Cara Elbert asked if September was long enough to get it done and suggested granting an extension to December 31, 2023.

Chris Bussen moved to extend grant E-2022-005 to December 31, 2023, and Mike Jackson seconded. The motion passed, with one abstention from Chris Bussen.

MARC Public Affairs received a grant to upgrade the RecycleSpot website and requested an extension to December 31, 2023.

Chris Bussen moved to extend grant E2022-014 to December 31, 2023, and Cara Elbert seconded the motion. The motion passed.

IV. Old Business/New Business

None.

V. Closing

The next Management Council meeting normally scheduled for June 21, will be on June 15, 2023, and will be a tour at Elm Dirt from 10:00 to 11:00 am at 14210 Norby Road, Grandview, MO. The next Executive Board meeting is scheduled for July 19, 2023, from 11 am to 1:00 pm and will be in hybrid format.

Mike Jackson shared about a recent HHW event in the City of Independence, and that it was successful. The first event in Blue Springs on the HHW schedule is set for Saturday, May 20.

Chair Doug Wylie adjourned the meeting at 11:53am.

MARC Solid Waste Management District

Doug Wylie, Chair

Tom Jacobs, Chief Resilience Officer, MARC

Approved: July 19, 2023

**AGENDA REPORT
JULY 2023**

ISSUE: 2022 Annual Financial Report

BACKGROUND: Each year the district is required to have their records audited by a certified public accountant firm. The audit, conducted by RubinBrown, did not identify any deficiencies in internal control over the district's financial reporting.

RECOMMENDATION: Executive Board acceptance of the financial report.

STAFF CONTACT: Nadja Karpilow

ISSUE: Administrative Services RFQ

BACKGROUND: The Executive Board is required to use a competitive bid process to obtain administrative services, office space rental, and other district operation and plan implementation services.

Advertisements were placed The Call, Dos Mundos, The Kansas City Star, and The Examiner. The RFQ is available on the City of Parkville's website. Doug Wylie is the contact person.

RECOMMENDATION: Executive Board approval for the executive director of MARC to apply by the August 18 deadline.

STAFF CONTACT: Tom Jacobs

ISSUE: Landfill Capacity Study

BACKGROUND: MARC and the MARC SWMD are seeking professional consulting services to provide the region with an updated forecast of future landfill capacity. This effort is intended to inform regional planning and state and local solid waste permitting activities as a prelude to a potential future formal solid waste plan.

RECOMMENDATION: Executive Board approval to allocate \$25,000 toward the Landfill Capacity Study.

STAFF CONTACT: Ron Achelpohl

ISSUE: Midwest Recycling Center (MRC) request to sell district-funded truck

BACKGROUND: MRC was awarded funds to purchase a truck for the purpose of transporting their hard drive shredder to collection events (E2020-016). The truck has had mechanical failures and has not been utilized as often as hoped. The truck is still under a security interest agreement and expires in 2.5 years. MRC is requesting to sell the truck and use funds generated from the sale to purchase a generator to power their hard drive shredder at collection events.

A detailed description of the request is in the attached letter from MRC.

RECOMMENDATION: The Grant Review Committee reviewed this request and support the sale of the truck in exchange for a generator.

STAFF CONTACT: Nadja Karpilow

ISSUE: Small Project Assistance Funds

BACKGROUND: Two small project assistance funds were submitted.

Rooted and Reaching LLC has requested \$3,500 to purchase materials for the purpose of cleaning up an illegal dumping spot and enhancing the area by creating an eco-friendly space for the community to enjoy.

Funds requested include lighting, clearing service and disposal, landscape stones, building material for garden beds, topsoil, and signage.

Staff has been in contact with the applicant to make sure the property owner has given permission and that there is a responsible party for maintenance. Kansas City owns the property and they have given permission to implement the project. A maintenance agreement between the city and the President of the Heart of America neighborhood association is in progress.

Staff recommends funding for the lighting (\$1,095), building material (\$695), and signage (\$200) for a total of \$1,990.

The **Archie R5 School District** has requested \$2,870 to purchase a paper shredder. Currently they use a small shredder and throw away the shredded paper. They say that if awarded, they will bring the shredded paper for recycling to CASCO in Harrisonville.

Staff does not recommend funding for a paper shredder.

RECOMMENDATION: Staff requests board approval to award \$1,990 to Rooted and Reaching LLC for the illegal dumping deterrent project and \$0 to the Archie R5 School District for a paper shredder.

***Note:** After current allocations are spent, there is a balance of \$6,360 for small projects.*

STAFF CONTACT: Nadja Karpilow

ISSUE: De-obligation of Funds

BACKGROUND: Attached to this report is the De-Obligation of Funds Chart. This month there are two projects that are closing.

RECOMMENDATION: Staff requests board approval to de-obligate the projects listed.

STAFF CONTACT: Nadja Karpilow

Grant Closures in 2023; De-obligation of Funds – For approval on July 19, 2023

#	Organization	Project	Carryover	Other
E2021-009	City of Kansas City, MO	Green Procurement	\$7,275	
E2022-004	MARC SWMD	HHW	\$0	

Pending Closures

#	Organization	Project	Status	Other
E2021-002	MARC SWMD	Outreach	Final fiscal report in progress	
E2021-003	MARC SWMD	Planning	Final fiscal report in progress	
E2021-008	Sleepyhead Beds	Community Program Manager	Final fiscal report in progress	
E2022-006	MORA	Administrative Support	Final fiscal report in progress	
E2022-010	KC Public Library	Materials Baler	Final fiscal report in progress	Security Interest

Extensions

#	Organization	Project	Extended to:	Other
E2022-002	MARC SWMD	Outreach	June 30, 2024	
E2022-003	MARC SWMD	Planning	June 30, 2024	
E2021-014	MARC	Recyclespot.org Upgrade	November 30, 2023	
E2022-005	KC Dumpster	C&D Sort Line	December 31, 2023	Security Interest

**MID-AMERICA REGIONAL COUNCIL
SOLID WASTE MANAGEMENT DISTRICT**

**Annual Financial Report
For the year ended December 31, 2022**

**Officers of Mid-America Regional Council
Solid Waste Management District**

Chair	Doug Wylie, City of Parkville, Missouri
Vice Chair	Vacant

Prepared by:

Department of Finance & Administration, Mid-America Regional Council
Carol Gonzales, Director of Finance and Administration
Amanda Rehani, Accountant III

Office Address:
600 Broadway, Suite 200
Kansas City, Missouri 64105-1659

MID-AMERICA REGIONAL COUNCIL SOLID WASTE MANAGEMENT DISTRICT

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FINANCIAL SECTION



1200 Main Street
Suite 1000
Kansas City, MO 64105

T: 816.472.1122
E: info@rubinbrown.com
www.RubinBrown.com

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

Independent Auditors' Report

Board of Directors
Mid-America Regional Council
Solid Waste Management District

Report On The Audit Of The Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Mid-America Regional Council Solid Waste Management District as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Mid-America Regional Council Solid Waste Management District's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Mid-America Regional Council Solid Waste Management District as of December 31, 2022, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America (GAAP).

Basis For Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities For The Audit Of The Financial Statements section of our report. We are required to be independent of the Mid-America Regional Council Solid Waste Management District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities Of Management For The Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Mid-America Regional Council Solid Waste Management District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities For The Audit Of The Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Mid-America Regional Council Solid Waste Management District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Mid-America Regional Council Solid Waste Management District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 11 to be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Mid-America Regional Council Solid Waste Management District's basic financial statements. The supplementary information on pages 22 through 36 is presented for the purposes of additional analysis and are 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 basic 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 GAAS. In our opinion, the supplementary information on pages 22 through 36 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the information on page 37 but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required By Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2023, on our consideration of the Mid-America Regional Council Solid Waste Management District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Mid-America Regional Council Solid Waste Management District's internal control over financial reporting and compliance.

RubinBrown LLP

June 27, 2023

**MID-AMERICA REGIONAL COUNCIL
SOLID WASTE MANAGEMENT DISTRICT**

Management's Discussion and Analysis

December 31, 2022

This discussion and analysis of the Mid-America Regional Council Solid Waste Management District's (the District) financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2022. It should be read in conjunction with the District's basic financial statements and notes to the basic financial statements to enhance readers' understanding of the District's financial performance.

Financial Highlights

- The total assets for the District were \$812,029. The liabilities of the District were \$800,946, which includes unearned revenue of \$511,114 from state of Missouri grants, \$279,137 for the household hazardous waste program, \$8,684 from interest income transferred from the General Fund, \$1,261 from one security interest default and \$750 from a private donation for the Teaching Environmental Stewardship Award. The unearned revenue consists of funds allocated for specific projects and programs to be completed in future years. The District has no long-term debt.
- At the end of the fiscal year, there was a cash balance of \$812,029. The District has no other assets such as receivables or capital assets.
- The District receives essentially all of its revenues from grants from the state of Missouri. Revenues are earned as expenditures are incurred which are funded by the state grants; therefore, there is no surplus of revenue over expenditures in the Special Revenue Fund. In 2022, operating grant revenues increased by \$557,107, or 58% from \$961,271 to \$1,518,378, due to a large number of grant projects that were completed in 2022.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements.

Government-wide Financial Statements

The government-wide financial statements present the results of the District's governmental activities using the accrual basis of accounting, the basis of accounting used by private-sector businesses. These statements focus on the long-term financial picture of the District as a whole.

The Statement of Net Position reports all of the District's assets, deferred outflows, liabilities and deferred inflows. Net position (assets and deferred outflows less liabilities and deferred inflows) is an important measure of the District's overall financial health. Over time, the increases and decreases in net position can be monitored to determine whether the District's financial position is improving or deteriorating.

The Statement of Activities shows how the net position has changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some

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items that will result in cash flows in future fiscal periods (e.g., uncollected revenues and accrued expenses for payments to subcontractors).

The government-wide financial statements can be found on pages 12 and 13 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other local government entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are categorized as governmental funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains one general fund and one special revenue fund. Information is presented in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for both funds. The basic governmental fund statements can be found on pages 14 and 15 of this report.

The District adopts an annual budget for administration and operation of the District; however, the annual budget does not include the subgrants paid by the District. An annual budget is not required by state statute. Budgetary comparison schedules are not provided.

Notes to Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 16 to 21 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$11,083 at December 31, 2022. The unrestricted net position of \$11,083 may be used to meet the District's ongoing obligations.

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The following table reflects the condensed Statement of Net Position compared to the prior year.

Mid-America Regional Council
Solid Waste Management District
Statement of Net Position

	Governmental Activities		Increase (Decrease) From Fiscal Year 2021	Percent Increase (Decrease)
	2022	2021		
Assets				
Cash	\$ 812,029	\$ 962,892	\$ (150,863)	(16) %
Total assets	<u>\$ 812,029</u>	<u>\$ 962,892</u>	<u>\$ (150,863)</u>	(16) %
Liabilities				
Unearned revenue - state of Missouri	\$ 511,114	\$ 551,529	\$ (40,415)	(7) %
Unearned revenue - Household Hazardous Waste program	279,137	372,876	(93,739)	(25)
Unearned revenue - interest income	8,684	28,483	(19,799)	—
Unearned revenue - Blue Springs security interest default	1,261	4,158	(2,897)	—
Unearned revenue - program income	750	—	750	—
Total liabilities	<u>\$ 800,946</u>	<u>\$ 957,046</u>	<u>\$ (156,100)</u>	(16) %
Net position				
Unrestricted	<u>\$ 11,083</u>	<u>\$ 5,846</u>	<u>\$ 5,237</u>	90 %
Total net position	<u>\$ 11,083</u>	<u>\$ 5,846</u>	<u>\$ 5,237</u>	90 %

As of December 31, 2022, there was \$511,114 of unearned revenue from the state of Missouri, which was a decrease of \$40,415 compared to December 31, 2021, due to a large number of grant projects that were completed in 2022. Additionally, the unearned revenue in 2022 for the Household Hazardous Waste program decreased compared to 2021 as fewer funds were received in advance for next year's program than in past years. Interest income was transferred from unrestricted to restricted unearned revenue to fund district operations and grant awards in 2021 but not in 2022. As a result of the activities noted above, the amount of cash decreased by \$150,863.

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The following table reflects the condensed Statement of Activities for the years ended December 31, 2022 and 2021.

Mid-America Regional Council Solid Waste Management District Statement of Activities				
	Governmental Activities		Increase (Decrease)	Percent
	<u>2022</u>	<u>2021</u>	From Fiscal Year 2021	Increase (Decrease)
Program revenues:				
Charges for services	\$ 409,830	\$ 321,281	\$ 88,549	28 %
Operating grants & contributions	1,518,378	961,271	557,107	58
General revenues:				
Investment earnings	<u>5,237</u>	<u>(6,476)</u>	<u>11,713</u>	(181)
Total revenues	<u>\$ 1,933,445</u>	<u>\$ 1,276,076</u>	<u>\$ 657,369</u>	52 %
Expenses:				
Program and subgrant expenditures	<u>\$ 1,928,208</u>	<u>\$ 1,282,552</u>	<u>\$ 645,656</u>	50 %
Total expenses	<u>\$ 1,928,208</u>	<u>\$ 1,282,552</u>	<u>\$ 645,656</u>	50 %
Change in net position	5,237	(6,476)	11,713	(181)
Net position - beginning	<u>5,846</u>	<u>12,322</u>	<u>(6,476)</u>	(53)
Net position - ending	<u>\$ 11,083</u>	<u>\$ 5,846</u>	<u>\$ 5,237</u>	90 %

The net position of the governmental activities increased in 2022 by \$5,237 compared to a decrease of \$6,476 in 2021 due to increased investment earnings in 2022 that were retained instead of used to fund grant activities. Operating grant revenues are accrued as grant-allowable expenditures are incurred. In 2022, operating grants and contributions increased \$557,107, or 58%, due to the completion of more grant projects in 2022.

A comparison of the operating grants and contributions is presented on page 9.

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	Total Grant Award	FY 2022	FY 2021	Increase/ (Decrease)
2022 grant award	\$ 1,321,815	\$ 975,275	\$ —	\$ 975,275
2021 grant award	1,134,881	293,663	709,154	(415,491)
2020 grant award	739,044	70,287	37,052	33,235
2019 grant award	920,241	2,007	73,532	(71,525)
2018 grant award	1,046,623	20,997	22,476	(1,479)
2017 grant award	850,155	—	1,322	(1,322)
Subtotal	6,012,759	1,362,229	843,536	518,693
Local grants	—	17,936	19,425	(1,489)
MARC cash	—	8,152	4,616	3,536
Security default funds	49,791	2,897	—	2,897
Program income	—	250	—	250
Interest income	—	19,799	36,799	(17,000)
Contributed services	—	125,051	76,320	48,731
Total	\$ 6,062,550	\$ 1,536,314	\$ 980,696	\$ 555,618

Financial Analysis of the District's Funds

Governmental Funds – General Fund

The General Fund is the general operating fund for the District. It is used to account for all financial resources except those required to be accounted for in another fund. A comparison of the General Fund's activity for 2022 and 2021 follows.

Mid-America Regional Council
Solid Waste Management District
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance

	2022	2021	Increase (Decrease) From Fiscal Year 2021	Percent Increase (Decrease)
Revenues:				
Investment earnings	\$ 5,237	\$ (6,476)	\$ 11,713	(181) %
Expenditures:	—	—	—	—
Excess of revenues over expenditures	5,237	(6,476)	11,713	(181)
Fund balance - beginning	5,846	12,322	(6,476)	(53)
Fund balance - ending	\$ 11,083	\$ 5,846	\$ 5,237	90 %

Investment earnings were higher in 2022 than in 2021 due to the use of deferred investment income to fund 2021 grant activities. The fund balance increased by \$5,237 in 2022.

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Governmental Funds – Special Revenue Fund

The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes, such as waste reduction, educational outreach and household hazardous waste programs. Grant revenues are recorded only to the extent allowable grant expenditures have been incurred. Grant funds received in excess of revenues earned are recorded as deferred revenues. A comparison of the Special Revenue Fund's activity for 2022 and 2021 follows.

Mid-America Regional Council
Solid Waste Management District
Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance

	2022	2021	Increase (Decrease) From Fiscal Year 2021	Percent Increase (Decrease)
Revenues:				
Grant revenues	\$ 1,362,229	\$ 843,536	\$ 518,693	61 %
Security default revenue	2,897	—	2,897	—
Household Hazardous Waste program fees	409,830	321,281	88,549	28
Program income	250	—	250	—
MARC cash	8,152	4,616	3,536	77
Interest income	19,799	36,799	(17,000)	(46)
Contributed services	125,051	76,320	48,731	64
Total revenues	\$ 1,928,208	\$ 1,282,552	\$ 645,656	50 %
Expenditures:				
Contractual services - subrecipients	\$ 1,928,208	\$ 1,282,552	\$ 645,656	50 %
Excess of revenues over expenditures	—	—	—	—
Fund balance - beginning	—	—	—	—
Fund balance - ending	\$ —	\$ —	\$ —	— %

Each year the District receives grant funds from the state of Missouri from fees imposed on solid waste facilities in the state. Quarterly, the state receives tonnage fees collected by permitted facilities within the state pursuant to 260.325, RSMo. Currently, 61 percent of the tonnage fees collected through formula is allocated to the 20 solid waste management districts on a quarterly basis. The District is one of the 20 districts funded by the state. The Executive Board for the District annually awards subgrants to recipients throughout the five-county area. The Mid-America Regional Council (MARC) serves as the fiscal agent for the District and receives and disburses funds under the direction of the Executive Board.

Security default revenue is received when subgrantees have defaulted on security interest agreements and have returned a percentage of grant funds. In 2019, the District received \$49,791, of which \$29,096 was expended in 2019, \$16,537 was expended in 2020 and \$2,897 was expended in 2022; the remainder of \$1,261 will be expended in 2023.

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Schedule 2 on page 23 in the Supplemental Information section provides a listing of the subgrants for each fiscal year grant program and reports the current year expenses, prior year(s) expenses, cumulative to date expenses and the status as of December 31, 2022 (open or closed) for each subgrant.

Budget Highlights

The District annually prepares a budget for its management and oversight activities but not for the subgrants, as the subgrants span multiple years. This budget should not be considered a legally adopted budget and a comparison is not included in this report.

Economic Condition and Next Year's Programs

State revenues are accessible when the District formally requests the funds and submits budget plans. Generally, the District conducts a subgrant solicitation process for waste reduction, reuse and recycling projects during the summer for the following fiscal year. Unencumbered funds still held at the state level for fiscal years 2018, 2019, 2020, 2021 and 2022 will be used to support the District's fiscal year 2023 budget.

For fiscal year 2023, the District budgeted funds of \$645,884 for subrecipients and another \$606,932 for the District's operations, outreach, planning and household hazardous waste program activities. A summary of projected revenues and expenditures for fiscal year 2023 is shown below.

Revenues:	
Grant revenues - new appropriation	\$ 1,252,816
Grant revenues - prior appropriation	—
Interest income	—
MARC local funds	—
Household Hazardous Waste - program fees	—
Total revenues	\$ 1,252,816
Expenditures:	
Contractual services - subrecipients	\$ 645,884
District programs	
Operations	155,933
Outreach	236,045
Planning	80,727
HHW program	134,227
Total expenditures	\$ 1,252,816
Excess of revenues over expenditures	\$ —

Requests for Information

This financial report is designed to provide a general overview of the District's financial activity. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Finance and Administration, Mid-America Regional Council, 600 Broadway, Suite 200, Kansas City, Missouri 64105-1659.

**MID-AMERICA REGIONAL COUNCIL
SOLID WASTE MANAGEMENT DISTRICT**

Statement of Net Position

December 31, 2022

	<u>Governmental Activities</u>
Assets	
Cash	\$ <u>812,029</u>
Total assets	\$ <u><u>812,029</u></u>
Liabilities	
Unearned revenue - state of Missouri	\$ 511,114
Unearned revenue - household hazardous waste program	279,137
Unearned revenue - interest income	8,684
Unearned revenue - Blue Springs security interest default	1,261
Unearned revenue - program income	<u>750</u>
Total liabilities	\$ <u><u>800,946</u></u>
Net Position	
Unrestricted	\$ <u>11,083</u>
Total net position	\$ <u><u>11,083</u></u>

The notes to the basic financial statements are an integral part of this statement.

**MID-AMERICA REGIONAL COUNCIL
SOLID WASTE MANAGEMENT DISTRICT**

Statement of Activities

Year Ended December 31, 2022

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position Governmental Activities</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental Activities:				
Program and subgrant expenditures	\$ 1,928,208	409,830	1,518,378	\$ —
Investment earnings				5,237
Change in net position				5,237
Total net position, beginning of year				5,846
Total net position, end of year				\$ <u>11,083</u>

The notes to the basic financial statements are an integral part of this statement.

**MID-AMERICA REGIONAL COUNCIL
SOLID WASTE MANAGEMENT DISTRICT**

Balance Sheet

December 31, 2022

Assets	General Fund	Special Revenue Fund	Total
Cash	\$ 11,083	\$ 800,946	\$ 812,029
Liabilities and Fund Balances			
Liabilities:			
Unearned revenue - state of Missouri	\$ —	\$ 511,114	\$ 511,114
Unearned revenue - household hazardous waste program	—	279,137	279,137
Unearned revenue - interest income	—	8,684	8,684
Unearned revenue - Blue Springs security interest default	—	1,261	1,261
Unearned revenue - program income	—	750	750
Total liabilities	\$ —	\$ 800,946	\$ 800,946
Fund balances:			
Unassigned	11,083	—	11,083
Total liabilities and fund balances	\$ 11,083	\$ 800,946	\$ 812,029

The notes to the basic financial statements are an integral part of this statement.

**MID-AMERICA REGIONAL COUNCIL
SOLID WASTE MANAGEMENT DISTRICT**

Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended December 31, 2022

	General Fund	Special Revenue Fund	Total
Revenues:			
Grant revenue	\$ —	\$ 1,362,229	\$ 1,362,229
Security default revenue	—	2,897	2,897
Household hazardous waste program fees	—	409,830	409,830
Program income	—	250	250
MARC cash	—	8,152	8,152
Interest income	—	19,799	19,799
Contributed services	—	125,051	125,051
Investment income	5,237	—	5,237
	5,237	—	5,237
Total revenues	\$ 5,237	\$ 1,928,208	\$ 1,933,445
Expenditures:			
Contractual services - subrecipients	\$ —	\$ 1,928,208	\$ 1,928,208
	—	1,928,208	1,928,208
Excess of revenues over expenditures	5,237	—	5,237
Fund balance, beginning of year	5,846	—	5,846
	5,846	—	5,846
Fund balance, end of year	\$ 11,083	\$ —	\$ 11,083
	11,083	—	11,083

The notes to the basic financial statements are an integral part of this statement.

**MID-AMERICA REGIONAL COUNCIL
SOLID WASTE MANAGEMENT DISTRICT**

Notes to Basic Financial Statements

December 31, 2022

(1) Reporting Entity and Significant Accounting Policies

A. The Reporting Entity

The Mid-America Regional Council Solid Waste Management District (the District) was formed in 1991 by Cass, Clay, Jackson, Platte and Ray counties in Missouri. Authority for forming the District was based on Senate Bill 530 (SB530) passed in 1990. SB 530 established a procedure allowing counties to form regional solid waste management districts to promote waste reduction and recycling. SB 530 set a goal of reducing the amount of solid waste generated statewide for disposal by 40 percent. The District serves as a resource to assist the public, private and nonprofit sectors in establishing and expanding waste reduction, recycling and composting efforts in the Kansas City metropolitan area.

The District's activities and programs are managed by the Mid-America Regional Council (MARC), a regional council of governments that also serves the five counties that formed the District. The District's financial statements include only the accounts of District functions and activities.

The District defines its reporting entity in accordance with the provisions of GASB Statement No. 61, *The Financial Reporting Entity: Omnibus* — an amendment of GASB Statements No. 14 and No. 34 (GASB 61). The requirements for inclusion of component units are based primarily upon whether the District's governing body is considered financially accountable for potential component units. The District is financially accountable if it appoints a voting majority of a potential component unit's governing body and is able to impose its will on that component unit, or there is a potential for the potential component unit to provide specific benefits to, or to impose specific burdens on the District.

Based on these criteria, the District's financial statements include the accounts of all District functions and activities. There are no component units that are required to be included in the District's financial statements.

B. Significant Accounting Policies

The accounting policies of the District conform to accounting principles generally accepted in the United States as applicable to governmental entities.

Government-wide and Fund Financial Statements

Government-wide Financial Statements

The government-wide financial statements (i.e. the *Statement of Net Position* and the *Statement of Activities*) report information on all of the governmental activities (funds) of the District. The effect of interfund activity has been removed from these statements.

**MID-AMERICA REGIONAL COUNCIL
SOLID WASTE MANAGEMENT DISTRICT**

Notes to Basic Financial Statements

December 31, 2022

The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function.

Fund Financial Statements

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The District's funds are grouped into the governmental fund category for financial statement presentation purposes. Governmental funds include the general and special revenue funds.

The District reports the following major governmental funds:

The *general fund* is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund.

The *special revenue fund* is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The District receives annual grants from the state of Missouri.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Interest income associated with the current fiscal period is considered susceptible to accrual and so has been recognized as revenue of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when the District receives cash.

**MID-AMERICA REGIONAL COUNCIL
SOLID WASTE MANAGEMENT DISTRICT**

Notes to Basic Financial Statements

December 31, 2022

Assets, Liabilities and Net Position or Equity

Cash and Cash Equivalents — Interest bearing deposit accounts are reported at cost plus accrued interest. The District considers demand deposits and investments purchased with an original maturity of three months or less to be cash and cash equivalents.

Accounts Receivable and Unearned Revenue, Granting Agencies — The District’s programs and activities are funded by grants from the state of Missouri. Grant revenue is earned as expenditures are incurred and all eligibility requirements imposed by the provider have been met. The cash inflow from the granting agencies varies from the expenditures resulting in receivable or unearned revenue balances, which are calculated on a grant-by-grant basis.

Equity Classifications — In the government-wide financial statements, equity is classified as net position and is displayed as:

Unrestricted Net Position — the balance of net position that does not meet the definition of “restricted” or “investment in capital assets.” Restricted net position consists of balances with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The District does not have any restricted assets as of December 31, 2022.

Fund Balances — As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of December 31, 2022, fund balances for governmental funds are made up of the following:

- a. Nonspendable Fund Balance — includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.
- b. Restricted Fund Balance — may be spent only for the specific purposes stipulated by external resources providers, constitutionally or through enabling legislation. Restrictions may be changed or lifted only with the consent of resource providers.
- c. Committed Fund Balance — includes amounts that can only be used for the specific purposes determined by a formal action of the District’s highest level of decision-making authority, the District’s Executive Board Members. Commitments may be changed or lifted only by the District’s Executive Board Members taking the same formal action that imposed the constraint originally.
- d. Assigned Fund Balance — comprises amounts intended to be used by the District for specific purposes that are neither restricted nor committed. Intent is expressed by the District’s Executive Board Members, or a body or official to which the District’s Executive Board Members have delegated the authority to assign amounts to be used for specific purposes.

**MID-AMERICA REGIONAL COUNCIL
SOLID WASTE MANAGEMENT DISTRICT**

Notes to Basic Financial Statements

December 31, 2022

- e. Unassigned Fund Balance — the residual classification for the General Fund, including all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose.

Significant Accounting Pronouncements — There were no GASB statements implemented during fiscal year 2022 for which there was a significant impact on the District's financial statements and there are none that will need to be implemented in fiscal year 2023.

(2) Stewardship, Compliance and Accountability

A. Budgetary Control

The District was not legally required to prepare or adopt a budget and, therefore, a budgetary comparison is not presented.

(3) Detailed Notes on All Funds

A. Cash and Investments

The District had no investments as of December 31, 2022 but receives a portion of MARC's investment income. The District does not have a formal investment policy, although the District's deposit and investment activity is conducted in accordance with MARC's deposit and investment policy.

Custodial Credit Risk — Custodial credit risk represents the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover deposits or collateral securities that are in the possession of an outside party. The District collateralizes bank deposits and repurchase agreements sufficient to provide a level of security such that the market value of collateral should be at least 100 percent of the fair value of deposits.

B. Grants Receivable and Unearned Revenue

Grants receivable and unearned revenue are calculated on a grant-by-grant basis and are summarized by grant on page 20.

**MID-AMERICA REGIONAL COUNCIL
SOLID WASTE MANAGEMENT DISTRICT**

Notes to Basic Financial Statements

December 31, 2022

	Grants Receivable	Unearned Revenue
Special Revenue Fund:		
FY 2018	\$ —	\$ 1,655
FY 2019	—	24,072
FY 2020	—	6,783
FY 2021	—	132,064
FY 2022	—	346,540
Household hazardous waste program	—	279,137
Program income	—	750
Interest income	—	8,684
Blue Springs security interest default	—	1,261
Total	\$ —	\$ 800,946

(4) Other Information

A. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The District has entered into a financial arrangement with MARC to provide staff, office and financial accounting support services. MARC is a member of Midwest Public Risk of Missouri (MPR), a nonprofit corporation consisting of local governments and political subdivisions. MPR was formed as a public entity risk retention pool operating as a common risk management and insurance program to cover health and dental, workers compensation, and property and casualty claims for its members. MPR has been established as an assessable pool and accounting records are maintained for each line of coverage on a policy year (July to June) basis. MARC pays annual premiums to MPR for all coverages. The agreement with MPR provides that MPR will be self-sustaining through member premiums. MPR has the authority to assess members for any deficiencies of revenues under expenses for any single plan year. Likewise, MPR has the authority to declare refunds to members for the excess of revenues over expenses relating to any single plan year.

MARC has the following types of insurance coverages and deductibles through MPR for the period July 1, 2022 through June 30, 2023:

Coverage:	Deductible
General liability	\$ 5,000
Public officials liability	5,000
Crime and fidelity	5,000
Workers compensation	Not applicable
Auto physical damage	5,000
Property	2,500

The District has purchased liability coverage from MOPERM in addition to the coverage offered by MARC through MPR.

**MID-AMERICA REGIONAL COUNCIL
SOLID WASTE MANAGEMENT DISTRICT**

Notes to Basic Financial Statements

December 31, 2022

The District has the following types of insurance coverages and deductibles through MOPERM for the period January 1, 2022 through January 1, 2023:

Coverage:	<u>Deductible</u>
General liability	\$ 1,000
Hired and non-owned vehicles	1,000
Employment practices liability	1,000
Errors & omissions liability	1,000

Losses have not been in excess of coverage in any of the past two fiscal years.

B. Contingent Liabilities

Use of federal, state, and local grant funds is subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grant. To the extent such disallowances involve expenditures under the subcontracted arrangements, the District generally has the right of recovery from such third parties. Based on prior experience, management believes the District will not incur significant losses on possible grant disallowances.

SUPPLEMENTAL INFORMATION

MID-AMERICA REGIONAL COUNCIL
SOLID WASTE MANAGEMENT DISTRICT

Schedule of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Fund - By Grant

Year Ended December 31, 2022

	Grant from FY 2018 #33700	Grant from FY 2019 #33710	Grant from FY 2020 #33720	Grant from FY 2021 #33730	Grant from FY 2022 #33740	Household Hazardous Waste (HHW) Program #32600	Total
Revenues:							
Grant revenue	\$ 20,997	\$ 2,007	\$ 70,287	\$ 293,663	\$ 975,275	\$ —	\$ 1,362,229
Security default revenue	2,897	—	—	—	—	—	2,897
Household hazardous waste program fees	—	—	—	—	—	409,830	409,830
Program income	—	—	—	—	250	—	250
MARC cash	—	—	—	—	8,152	—	8,152
Interest income	—	—	18,976	823	—	—	19,799
Contributed services	—	4,292	8,483	33,030	79,246	—	125,051
Total revenues	\$ 23,894	\$ 6,299	\$ 97,746	\$ 327,516	\$ 1,062,923	\$ 409,830	\$ 1,928,208
Expenditures:							
Contractual services - subrecipient's expenditures:							
Advertising	\$ —	\$ —	\$ 10,000	\$ 781	\$ 23,380	\$ —	\$ 34,161
Contractual services	23,894	2,007	69,062	249,708	587,087	391,894	1,323,652
Contributed services	—	4,292	8,483	33,030	79,246	—	125,051
Indirect costs	—	—	2,284	9,931	89,643	—	101,858
Insurance	—	—	—	—	—	—	—
Meetings/travel/registration fees	—	—	—	—	5,131	—	5,131
Memberships/periodicals	—	—	484	75	150	—	709
Other	—	—	25	—	250	—	275
Postage	—	—	—	—	—	—	—
Rent/utilities/maintenance	—	—	296	1,097	10,831	—	12,224
Salaries and fringe benefits	—	—	7,138	31,034	280,134	—	318,306
Supplies/promotional materials/printing	—	—	—	1,860	4,981	—	6,841
Training	—	—	—	—	—	—	—
Total expenditures	\$ 23,894	\$ 6,299	\$ 97,772	\$ 327,516	\$ 1,080,833	\$ 391,894	\$ 1,928,208
Excess of revenues over expenditures	—	—	(26)	—	(17,910)	17,936	—
Other financing sources - transfers in (out)							
Excess of revenues and other financing sources over expenditures	\$ —	\$ —	\$ 26	\$ —	\$ 17,910	\$ (17,936)	\$ —

**MID-AMERICA REGIONAL COUNCIL
SOLID WASTE MANAGEMENT DISTRICT**

Schedule of Subgrant Expenditures - Special Revenue Fund
Missouri Department of Natural Resources Grants

Year Ended December 31, 2022

	Year Ended December 31, 2022	Prior Year(s)	Cumulative Earned to Date	State Grant Received to Date	State Grant Balance	Grant Status
FY 2018 #33700						
#E2018-001 MARC SWMD PI District Operations						
State revenue	\$ —	\$ 181,566	\$ 181,566	\$ 181,566	\$ —	Closed
Operating transfers in	—	566	566			
	<u>—</u>	<u>182,132</u>	<u>182,132</u>			
#E2018-002 MARC SWMD PI Outreach						
State revenue	—	225,241	225,241	225,241	—	Closed
	<u>—</u>	<u>225,241</u>	<u>225,241</u>			
#E2018-003 SWMD Planning						
State revenue	—	28,402	28,402	28,402	—	Closed
Operating transfers in	—	23	23			
	<u>—</u>	<u>28,425</u>	<u>28,425</u>			
#E2018-004 MARC SWMD HHW						
State revenue	—	64,974	64,974	64,974	—	Closed
	<u>—</u>	<u>64,974</u>	<u>64,974</u>			
#2020-002 MARC SWMD FY20 Outreach						
State revenue	—	3,455	3,455	3,455	—	Closed
	<u>—</u>	<u>3,455</u>	<u>3,455</u>			
#E2020-015 Kanbe's Market						
State revenue	—	20,320	20,320	21,975	1,655	Open
Security default revenue	—	—	—			
Contributed services	—	31	31			
	<u>—</u>	<u>20,351</u>	<u>20,351</u>			
#E2021-018 Ripple Glass						
State revenue	20,997	1,017	22,014	22,014	—	Closed
Security default revenue	2,897	—	2,897			
	<u>23,894</u>	<u>1,017</u>	<u>24,911</u>			
FY 2018 Subgrants Closed in Prior Years						
State revenue	—	498,996	498,996	498,996	—	Closed
Security default revenue	—	31,748	31,748			
Contributed services	—	164,325	164,325			
	<u>—</u>	<u>695,069</u>	<u>695,069</u>			
Total FY 2018 #33700	<u>\$ 23,894</u>	<u>\$ 1,220,664</u>	<u>\$ 1,244,558</u>			
Recap - state revenue	\$ 20,997	\$ 1,023,971	\$ 1,044,968	\$ 1,046,623	\$ 1,655	FY23
Recap - security default revenue	2,897	31,748	34,645			
Recap - contributed services	—	164,356	164,356			
Recap - operating transfers in	—	589	589			
Recap - Total FY 2018 #33700	<u>\$ 23,894</u>	<u>\$ 1,220,664</u>	<u>\$ 1,244,558</u>			
FY 2019 #33710						
#E2019-001 MARC SWMD District Operations						
State revenue	\$ —	\$ 180,952	\$ 180,952	\$ 180,952	—	Closed
Operating transfers in	—	3,256	3,256			
	<u>—</u>	<u>184,208</u>	<u>184,208</u>			

MID-AMERICA REGIONAL COUNCIL
SOLID WASTE MANAGEMENT DISTRICTSchedule of Subgrant Expenditures - Special Revenue Fund
Missouri Department of Natural Resources Grants

Year Ended December 31, 2022

	Year Ended December 31, 2022	Prior Year(s)	Cumulative Earned to Date	State Grant Received to Date	State Grant Balance	Grant Status
#E2019-002 MARC SWMD Outreach						
State revenue	\$ —	\$ 234,864	\$ 234,864	\$ 234,864	\$ —	Closed
Operating transfers in	—	3,300	3,300			
	<u>—</u>	<u>238,164</u>	<u>238,164</u>			
#E2019-003 MARC SWMD Planning						
State revenue	—	41,213	41,213	41,213	—	Closed
Operating transfers in	—	278	278			
	<u>—</u>	<u>41,491</u>	<u>41,491</u>			
#E2019-004 MARC SWMD HHW						
State revenue	—	130,710	130,710	130,710	—	Closed
Operating transfers in	—	863	863			
	<u>—</u>	<u>131,573</u>	<u>131,573</u>			
#E2020-015 Kanbe's Market						
State revenue	—	5,878	5,878	16,764	10,886	Open
Contributed services	4,292	1,597	5,889			
	<u>4,292</u>	<u>7,475</u>	<u>11,767</u>			
#E2021-008 Sleepyhead Beds						
State revenue	2,007	5,012	7,019	20,205	13,186	Open
	<u>2,007</u>	<u>5,012</u>	<u>7,019</u>			
FY 2019 Subgrants Closed in Prior Years						
State revenue	—	295,533	295,533	295,533	—	Closed
Contributed services	—	96,166	96,166			
	<u>—</u>	<u>391,699</u>	<u>391,699</u>			
Total FY 2019 #33710	\$ 6,299	\$ 999,622	\$ 1,005,921			
Recap - state revenue	\$ 2,007	\$ 894,162	\$ 896,169	\$ 920,241	\$ 24,072	FY23
Recap - contributed services	4,292	97,763	102,055			
Recap - operating transfers in	—	7,697	7,697			
Recap - Total FY 2019 #33710	\$ 6,299	\$ 999,622	\$ 1,005,921			
FY 2020 #33720						
#E2020-001 MARC SWMD District Operations						
State revenue	\$ —	\$ 148,581	\$ 148,581	\$ 148,581	—	Closed
MARC cash	—	37	37			
Operating transfers in	—	5,943	5,943			
	<u>—</u>	<u>154,561</u>	<u>154,561</u>			
#E2020-002 MARC SWMD Outreach						
State revenue	11,689	212,991	224,680	224,680	—	Closed
MARC cash	—	535	535			
Operating transfers in	26	8,797	8,823			
	<u>11,715</u>	<u>222,323</u>	<u>234,038</u>			

MID-AMERICA REGIONAL COUNCIL
SOLID WASTE MANAGEMENT DISTRICTSchedule of Subgrant Expenditures - Special Revenue Fund
Missouri Department of Natural Resources Grants

Year Ended December 31, 2022

	Year Ended December 31, 2022	Prior Year(s)	Cumulative Earned to Date	State Grant Received to Date	State Grant Balance	Grant Status
#E2020-003 MARC SWMD Planning						
Interest income	\$ 18,976	\$ 56,973	\$ 75,949			Closed
Operating transfers in	—	2,219	2,219			
	<u>18,976</u>	<u>59,192</u>	<u>78,168</u>			
#E2020-004 MARC SWMD HHW						
State revenue	—	56,953	56,953	56,953	—	Closed
Interest income	—	10,521	10,521			
Operating transfers in	—	1,810	1,810			
	<u>—</u>	<u>69,284</u>	<u>69,284</u>			
#E2020-008 Lincoln High School						
State revenue	2,724	4,172	6,896	10,106	3,210	Open
Contributed services	1,724	—	1,724			
	<u>4,448</u>	<u>4,172</u>	<u>8,620</u>			
#E2020-018 City of Belton						
State revenue	—	14,240	14,240	14,480	240	Open
Contributed services	—	3,560	3,560			
	<u>—</u>	<u>17,800</u>	<u>17,800</u>			
#E2020-019 Franciscan Mission Warehouse						
State revenue	21,171	2,896	24,067	27,400	3,333	Open
Contributed services	6,759	—	6,759			
	<u>27,930</u>	<u>2,896</u>	<u>30,826</u>			
#E2021-018 Ripple Glass						
State revenue	34,703	4,412	39,115	39,115	—	Closed
	<u>34,703</u>	<u>4,412</u>	<u>39,115</u>			
FY 2020 Subgrants Closed in Prior Years						
State revenue	—	217,729	217,729	217,729	—	Closed
Interest income	—	20,461	20,461			
Contributed services	—	65,161	65,161			
	<u>—</u>	<u>303,351</u>	<u>303,351</u>			
Total FY 2020 #33720	\$ 97,772	\$ 837,990	\$ 935,762			
Recap - state revenue	\$ 70,287	\$ 661,974	\$ 732,261	\$ 739,044	\$ 6,783	FY23
Recap - interest income	18,976	87,955	106,931			
Recap - contributed services	8,483	68,720	77,203			
Recap - MARC cash	—	573	573			
Recap - operating transfers in	26	18,768	18,794			
Recap - Total FY 2020 #33720	\$ 97,772	\$ 837,990	\$ 935,762			
FY 2021 #33730						
#E2021-001 MARC SWMD District Operations						
State revenue	\$ —	\$ 142,462	\$ 142,462	\$ 147,477	\$ 5,015	Closed
MARC cash	—	2,908	2,908			
Operating transfers in	—	5,806	5,806			
	<u>—</u>	<u>151,177</u>	<u>151,177</u>			

MID-AMERICA REGIONAL COUNCIL
SOLID WASTE MANAGEMENT DISTRICTSchedule of Subgrant Expenditures - Special Revenue Fund
Missouri Department of Natural Resources Grants

Year Ended December 31, 2022

	Year Ended December 31, 2022	Prior Year(s)	Cumulative Earned to Date	State Grant Received to Date	State Grant Balance	Grant Status
#E2021-002 MARC SWMD Outreach						
State revenue	\$ 38,202	\$ 153,636	\$ 191,838	\$ 230,526	\$ 38,688	Open
MARC cash	—	437	437			
Operating transfers in	—	8,697	8,697			
	<u>38,202</u>	<u>162,770</u>	<u>200,972</u>			
#E2021-003 MARC SWMD Planning						
State revenue	10,060	59,285	69,345	75,411	6,066	Open
MARC cash	—	929	929			
Operating transfers in	—	2,900	2,900			
	<u>10,060</u>	<u>63,114</u>	<u>73,174</u>			
#E2021-004 MARC SWMD HHW						
State revenue	55,658	43,234	98,892	103,580	4,688	Open
MARC cash	—	342	342			
Operating transfers in	—	2,021	2,021			
	<u>55,658</u>	<u>45,597</u>	<u>101,255</u>			
#E2021-005 MORA						
State revenue	11,624	48,376	60,000	60,000	—	Closed
Contributed services	—	6,990	6,990			
	<u>11,624</u>	<u>55,366</u>	<u>66,990</u>			
#E2021-006 KC Can Compost						
State revenue	46,887	28,926	75,813	89,192	13,379	Open
Contributed services	2,970	3,819	6,789			
	<u>49,857</u>	<u>32,745</u>	<u>82,602</u>			
#E2021-007 Bridging the Gap						
State revenue	—	62,833	62,833	73,019	10,186	Open
Contributed services	—	9,114	9,114			
	<u>—</u>	<u>71,947</u>	<u>71,947</u>			
#E2021-008 Sleepyhead Beds						
State revenue	—	540	540	540	—	Open
Interest Income	823	1,248	2,071			
Contributed services	315	756	1,071			
	<u>1,138</u>	<u>2,544</u>	<u>3,682</u>			
#E2021-009 City of Kansas City, MO						
State revenue	26,675	16,650	43,325	44,000	675	Open
Contributed services	5,854	—	5,854			
	<u>32,529</u>	<u>16,650</u>	<u>49,179</u>			
#E2021-010 R. Alexander Associates						
State revenue	34,796	4,681	39,477	39,485	8	Open
Contributed services	4,402	—	4,402			
	<u>39,198</u>	<u>4,681</u>	<u>43,879</u>			

MID-AMERICA REGIONAL COUNCIL
SOLID WASTE MANAGEMENT DISTRICTSchedule of Subgrant Expenditures - Special Revenue Fund
Missouri Department of Natural Resources Grants

Year Ended December 31, 2022

	Year Ended December 31, 2022	Prior Year(s)	Cumulative Earned to Date	State Grant Received to Date	State Grant Balance	Grant Status
#E2021-011 Midwest Recycling Center						
State revenue	\$ —	\$ 27,368	\$ 27,368	\$ 30,622	\$ 3,254	Open
Contributed services	—	3,382	3,382			
	<u>—</u>	<u>30,750</u>	<u>30,750</u>			
#E2021-012 Kansas City Art Institute						
State revenue	13,866	2,270	16,136	34,600	18,464	Open
Contributed services	1,614	—	1,614			
	<u>15,480</u>	<u>2,270</u>	<u>17,750</u>			
#E2021-013 Product Stewardship Institute						
State revenue	—	49,985	49,985	49,992	7	Open
Contributed services	3,395	28,800	32,195			
	<u>3,395</u>	<u>78,785</u>	<u>82,180</u>			
#E2021-014 MARC						
State revenue	25,000	—	25,000	45,000	20,000	Open
Contributed services	1,240	—	1,240			
	<u>26,240</u>	<u>—</u>	<u>26,240</u>			
#E2021-015 Product Stewardship Institute						
State revenue	20,934	3,241	24,175	26,377	2,202	Open
Contributed services	1,843	998	2,841			
	<u>22,777</u>	<u>4,239</u>	<u>27,016</u>			
#2021-016 Rick Caplan						
State revenue	6,300	7,400	13,700	15,120	1,420	Open
Contributed services	1,521	629	2,150			
	<u>7,821</u>	<u>8,029</u>	<u>15,850</u>			
#E2021-017 Rick Caplan						
State revenue	1,200	825	2,025	9,300	7,275	Open
Contributed services	—	—	—			
	<u>1,200</u>	<u>825</u>	<u>2,025</u>			
#E2021-018 Ripple Glass						
State revenue	—	39,316	39,316	39,316	—	Closed
Contributed services	7,500	5,000	12,500			
	<u>7,500</u>	<u>44,316</u>	<u>51,816</u>			
#E2021-019 Urban Lumber Co.						
State revenue	2,461	18,126	20,587	21,325	738	Open
Contributed services	2,376	—	2,376			
	<u>4,837</u>	<u>18,126</u>	<u>22,963</u>			
Total FY 2021 #33730	\$ 327,516	\$ 793,931	\$ 1,121,447			
Recap - state revenue	\$ 293,663	\$ 709,154	\$ 1,002,817	\$ 1,134,881	\$ 132,064	FY23
Recap - interest income	823	1,248	2,071			
Recap - contributed services	33,030	59,488	92,518			
Recap - MARC cash	—	4,616	4,616			
Recap - operating transfers in	—	19,425	19,425			
Recap - Total FY 2021 #33730	\$ 327,516	\$ 793,931	\$ 1,121,447			

MID-AMERICA REGIONAL COUNCIL
SOLID WASTE MANAGEMENT DISTRICTSchedule of Subgrant Expenditures - Special Revenue Fund
Missouri Department of Natural Resources Grants

Year Ended December 31, 2022

	Year Ended December 31, 2022	Prior Year(s)	Cumulative Earned to Date	State Grant Received to Date	State Grant Balance	Grant Status
FY 2022 #33740						
#E2022-001 MARC SWMD District Operations						
State revenue	\$ 148,225	\$ —	\$ 148,225	\$ 149,277	\$ 1,052	Closed
MARC cash	4,999	—	4,999			
Operating transfers in	5,689	—	5,689			
	<u>158,913</u>	<u>—</u>	<u>158,913</u>			
#E2022-002 MARC SWMD Outreach						
State revenue	176,258	—	176,258	221,184	44,926	Open
MARC cash	2,437	—	2,437			
Operating transfers in	7,900	—	7,900			
Program Income	250	—	250			
	<u>186,845</u>	<u>—</u>	<u>186,845</u>			
#E2022-003 MARC SWMD Planning						
State revenue	30,127	—	30,127	101,769	71,642	Open
Operating transfers in	2,317	—	2,317			
	<u>32,444</u>	<u>—</u>	<u>32,444</u>			
#E2022-004 MARC SWMD HHW						
State revenue	37,078	—	37,078	115,802	78,724	Open
MARC cash	716	—	716			
Operating transfers in	2,004	—	2,004			
	<u>39,798</u>	<u>—</u>	<u>39,798</u>			
#E2022-005 KC Dumpster						
State revenue	425,000	—	425,000	500,000	75,000	Open
Contributed services	55,250	—	55,250			
	<u>480,250</u>	<u>—</u>	<u>480,250</u>			
#E2022-006 MORA						
State revenue	45,766	—	45,766	69,692	23,926	Open
Contributed services	8,162	—	8,162			
	<u>53,928</u>	<u>—</u>	<u>53,928</u>			
#E2022-007 Elm Dirt						
State revenue	48,052	—	48,052	49,900	1,848	Open
Contributed services	7,526	—	7,526			
	<u>55,578</u>	<u>—</u>	<u>55,578</u>			
#E2022-008 KC Can Compost						
State revenue	32,626	—	32,626	40,691	8,065	Open
Contributed services	3,625	—	3,625			
	<u>36,251</u>	<u>—</u>	<u>36,251</u>			
#E2022-009 Sleepyhead Beds						
State revenue	28,530	—	28,530	31,500	2,970	Open
Contributed services	3,170	—	3,170			
	<u>31,700</u>	<u>—</u>	<u>31,700</u>			

MID-AMERICA REGIONAL COUNCIL
SOLID WASTE MANAGEMENT DISTRICT

Schedule of Subgrant Expenditures - Special Revenue Fund
Missouri Department of Natural Resources Grants

Year Ended December 31, 2022

	Year Ended December 31, 2022	Prior Year(s)	Cumulative Earned to Date	State Grant Received to Date	State Grant Balance	Grant Status
#E2022-010 KC Public Library						
State revenue	\$ 3,612	\$ —	\$ 3,612	\$ 42,000	\$ 38,388	Open
Contributed services	1,513	—	1,513			
	<u>5,125</u>	<u>—</u>	<u>5,125</u>			
Total FY 2022 #33740	\$ 1,080,833	\$ —	\$ 1,080,833			
Recap - state revenue	\$ 975,275	\$ —	\$ 975,275	\$ 1,321,815	\$ 346,540	FY23
Recap - contributed services	79,246	—	79,246			
Recap - MARC cash	8,152	—	8,152			
Recap - operating transfers in	17,910	—	17,910			
Recap - program income	250	—	250			
Recap - Total FY 2022 #33740	\$ 1,080,833	\$ —	\$ 1,080,833			
Grand Total - All State-Funded Programs						
Recap - state revenue	\$ 1,362,229	\$ 3,289,261	\$ 4,651,490			
Recap - security default revenue	2,897	31,748	34,645			
Recap - interest income	19,799	89,203	109,002			
Recap - contributed services	125,051	390,327	515,378			
Recap - MARC cash	8,152	5,189	13,341			
Recap - operating transfers in	17,936	46,479	64,415			
Recap - program income	250	—	250			
Recap - Total - All State-Funded Programs	\$ 1,536,314	\$ 3,852,207	\$ 5,388,521			

**MID-AMERICA REGIONAL COUNCIL
SOLID WASTE MANAGEMENT DISTRICT**

Schedule of Grants Receivable and Unearned Revenue - Special Revenue Fund

Year Ended December 31, 2022

	Cumulative Earned	Cumulative Received	Receivable or (Unearned Revenue)
FY 2018 - grant number 33700	\$ 1,044,968	\$ 1,046,623	\$ (1,655)
FY 2019 - grant number 33710	896,169	920,241	(24,072)
FY 2020 - grant number 33720	732,261	739,044	(6,783)
FY 2021 - grant number 33730	1,002,817	1,134,881	(132,064)
FY 2022 - grant number 33740	975,275	1,321,815	(346,540)
Total - state of Missouri Funds	\$ 4,651,490	\$ 5,162,604	\$ (511,114)
Household hazardous waste program	6,627,763	6,906,900	(279,137)
Interest income transferred from General Fund	109,002	117,686	(8,684)
Blue Springs security agreement default	34,645	35,906	(1,261)
Program income	250	1,000	(750)
Grand total	\$ <u>11,423,150</u>	\$ <u>12,224,096</u>	\$ <u>(800,946)</u>

MID-AMERICA REGIONAL COUNCIL

Schedule of Revenues and Expenditures
 Missouri Department of Natural Resources
 Mid-America Regional Council Solid Waste Management District –
 2018 Grant Program
 MARC Grant No. 33700

Grant Period From January 1, 2018 to Completion

	<u>Budget</u>	<u>Year Ended December 31, 2022</u>	<u>Prior Year(s)</u>	<u>Cumulative to Date</u>
Revenues:				
State grant	\$ 1,046,623	\$ 20,997	\$ 1,023,971	\$ 1,044,968
Security default revenue	35,906	2,897	31,748	34,645
Contributed services	<u>180,885</u>	<u>—</u>	<u>164,356</u>	<u>164,356</u>
Total revenues	\$ 1,263,414	\$ 23,894	\$ 1,220,075	\$ 1,243,969
Expenditures:				
Solid waste management district grants	\$ <u>1,263,414</u>	\$ <u>23,894</u>	\$ <u>1,220,664</u>	\$ <u>1,244,558</u>
Revenues over expenditures	<u>—</u>	<u>—</u>	<u>(589)</u>	<u>(589)</u>
Other financing sources - transfers in	<u>—</u>	<u>—</u>	<u>589</u>	<u>589</u>
Revenues and other financing sources over expenditures	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

MID-AMERICA REGIONAL COUNCIL

Schedule of Revenues and Expenditures
 Missouri Department of Natural Resources
 Mid-America Regional Council Solid Waste Management District –
 2019 Grant Program
 MARC Grant No. 33710

Grant Period From January 1, 2019 to Completion

	<u>Budget</u>	<u>Year Ended December 31, 2022</u>	<u>Prior Year(s)</u>	<u>Cumulative to Date</u>
Revenues:				
State grant	\$ 920,241	\$ 2,007	\$ 894,162	\$ 896,169
Contributed services	<u>108,112</u>	<u>4,292</u>	<u>97,763</u>	<u>102,055</u>
Total revenues	\$ 1,028,353	\$ 6,299	\$ 991,925	\$ 998,224
Expenditures:				
Solid waste management district grants	\$ <u>1,028,353</u>	\$ <u>6,299</u>	\$ <u>999,622</u>	\$ <u>1,005,921</u>
Revenues over expenditures	<u>—</u>	<u>—</u>	<u>(7,697)</u>	<u>(7,697)</u>
Other financing sources - transfers in	<u>—</u>	<u>—</u>	<u>7,697</u>	<u>7,697</u>
Revenues and other financing sources over expenditures	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

MID-AMERICA REGIONAL COUNCIL

Schedule of Revenues and Expenditures
 Missouri Department of Natural Resources
 Mid-America Regional Council Solid Waste Management District –
 2020 Grant Program
 MARC Grant No. 33720

Grant Period From January 1, 2020 to Completion

	<u>Budget</u>	<u>Year Ended December 31, 2022</u>	<u>Prior Year(s)</u>	<u>Cumulative to Date</u>
Revenues:				
State grant	\$ 739,044	\$ 70,287	\$ 661,974	\$ 732,261
MARC cash	—	—	573	573
Interest income	106,931	18,976	87,955	106,931
Contributed services	89,340	8,483	68,720	77,203
	<u>935,315</u>	<u>97,746</u>	<u>819,222</u>	<u>916,968</u>
Total revenues				
Expenditures:				
Solid waste management district grants	\$ 935,315	\$ 97,772	\$ 837,990	\$ 935,762
	<u>—</u>	<u>(26)</u>	<u>(18,768)</u>	<u>(18,794)</u>
Revenues over expenditures				
Other financing sources - transfers in	<u>—</u>	<u>26</u>	<u>18,768</u>	<u>18,794</u>
	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Revenues and other financing sources over expenditures	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

MID-AMERICA REGIONAL COUNCIL

Schedule of Revenues and Expenditures
 Missouri Department of Natural Resources
 Mid-America Regional Council Solid Waste Management District –
 2021 Grant Program
 MARC Grant No. 33730

Grant Period From January 1, 2021 to Completion

	<u>Budget</u>	<u>Year Ended December 31, 2022</u>	<u>Prior Year(s)</u>	<u>Cumulative to Date</u>
Revenues:				
State grant	\$ 1,134,881	\$ 293,663	\$ 709,154	\$ 1,002,817
MARC cash	—	—	4,616	4,616
Interest income	10,755	823	1,248	2,071
Contributed services	<u>103,375</u>	<u>33,030</u>	<u>59,488</u>	<u>92,518</u>
Total revenues	\$ 1,249,011	\$ 327,516	\$ 774,506	\$ 1,102,022
Expenditures:				
Solid waste management district grants	<u>\$ 1,249,011</u>	<u>\$ 327,516</u>	<u>\$ 793,931</u>	<u>\$ 1,121,447</u>
Revenues over expenditures	<u>—</u>	<u>—</u>	<u>(19,425)</u>	<u>(19,425)</u>
Other financing sources - transfers in	<u>—</u>	<u>—</u>	<u>19,425</u>	<u>19,425</u>
Revenues and other financing sources over expenditures	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

MID-AMERICA REGIONAL COUNCIL

Schedule of Revenues and Expenditures
 Missouri Department of Natural Resources
 Mid-America Regional Council Solid Waste Management District –
 2022 Grant Program
 MARC Grant No. 33740

Grant Period From January 1, 2022 to Completion

	<u>Budget</u>	<u>Year Ended December 31, 2022</u>	<u>Prior Year(s)</u>	<u>Cumulative to Date</u>
Revenues:				
State grant	\$ 1,321,815	\$ 975,275	\$ —	\$ 975,275
Program income	1,000	250	—	250
MARC cash	—	8,152	—	8,152
Interest income	—	—	—	—
Contributed services	80,924	79,246	—	79,246
	<u>\$ 1,403,739</u>	<u>\$ 1,062,923</u>	<u>\$ —</u>	<u>\$ 1,062,923</u>
Expenditures:				
Solid waste management district grants	\$ 1,403,739	\$ 1,080,833	\$ —	\$ 1,080,833
	<u>—</u>	<u>(17,910)</u>	<u>—</u>	<u>(17,910)</u>
Revenues over expenditures	<u>—</u>	<u>(17,910)</u>	<u>—</u>	<u>(17,910)</u>
Other financing sources - transfers in	<u>—</u>	<u>17,910</u>	<u>—</u>	<u>17,910</u>
Revenues and other financing sources over expenditures	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

MID-AMERICA REGIONAL COUNCIL

Schedule of Revenues and Expenditures
 Mid-America Regional Council Solid Waste Management District –
 Household Hazardous Waste Program
 MARC Grant No. 31811; and 32600, 2022 Program

Grant Period: Open

	<u>Budget</u>	<u>Year Ended December 31, 2022</u>
Revenues:		
Local government grants	\$ 831,992	\$ 391,921
Expenditures:		
Household hazardous waste program	\$ 831,992	\$ 391,895
Revenues over expenditures	—	26
Other financing sources - transfers out	—	(26)
Revenues and other financing sources over expenditures	\$ —	\$ —

LIST OF OFFICERS AND EXECUTIVE BOARD MEMBERS
(unaudited)
December 31, 2021

OFFICERS

Doug Wylie Chair	Matthew Wright Vice Chair	Lisa McDaniel Secretary/Treasurer
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EXECUTIVE BOARD

<i>Appointed Member</i>	<i>Representative</i>	<i>Alternate Representative</i>
Cass County, Missouri	Bob Huston Presiding Commissioner	Monty Kisner Associate Commissioner
Clay County, Missouri	Donna Koontz Deputy County Administrator	Vacant
Jackson County, Missouri	Brenda Franks Public Works	Vacant
Platte County, Missouri	Daniel Erickson Planning Director	Jackie Halloran Recreation & Marketing Coordinator
Ray County, Missouri	Bob King Presiding Commissioner	Vacant
Kansas City, Missouri	Forest Decker Solid Waste	Michael Shaw Solid Waste Manager
<i>Elected Member</i>	<i>Representative</i>	<i>Alternative Representative</i>
Raymore, Missouri	David Gress Development Services Director	Vacant
Independence, Missouri	Michael Jackson Water Pollution Control	Vacant
Lake Lotawana, Missouri	Lauran Kurtz City Clerk	Vacant
Lee's Summit, Missouri	Chris Bussen Solid Waste Superintendent	Vacant
Blue Springs, Missouri	Matthew Wright Senior Planner	Vacant
Kearney, Missouri	David Pavlich Community Development Director	Vacant
Parkville, Missouri	Doug Wylie Alderman	Alysen Abel Public Works
Sugar Creek, Missouri	Michael Larson Mayor	Sue Mikula Public Works
<i>Ex Officio</i>		
District Planner	Lisa McDaniel	

**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***

Board of Directors
Mid-America Regional Council
Solid Waste Management District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Mid-America Regional Council Solid Waste Management District (the District) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 27, 2023.

Report On Internal Control Over Financial Reporting

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

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 over financial reporting 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 financial reporting 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.

Report On Compliance And Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of 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 financial statements. 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.

RubinBrown LLP

June 27, 2023

KANSAS CITY REGIONAL MUNICIPAL SOLID WASTE CAPACITY STUDY

A. PURPOSE AND INTRODUCTION

The Mid-America Regional Council (“MARC”) and MARC Solid Waste Management District (“District”) are seeking qualified professional consulting engineering and stakeholder engagement services to provide the Kansas City region with an updated forecast of future landfill capacity based on scenarios developed by District staff and vetted and augmented as needed by the Consultant with input from local government and industry stakeholders. This effort is intended to inform regional planning and state and local solid waste permitting activities as a prelude to a potential future formal solid waste plan.

B. BACKGROUND

District staff has gathered data and created multiple scenarios to project future landfill capacity needs for the region. These scenarios consider a range of options including expansion projections for the Courtney Ridge Landfill in Sugar Creek, Missouri to the opening of a hypothetical new landfill near Sedalia, Missouri. Copies of these initial scenarios will be available for potential responders to review upon request as described below.

C. STUDY AREA

The study area will include all of Johnson, Leavenworth, Miami and Wyandotte counties in Kansas and Cass, Clay, Jackson, Platte and Ray counties in Missouri.

D. SCOPE OF SERVICES:

The selected Consultant will support District staff by:

- Assessing current regional landfill capacity and develop projections through 2050 using data and scenarios already compiled by district staff;
- Verifying data and translating into lay terms for the public to understand;
- Analyzing potential options for extending or adding capacity;
- Analyzing and estimating potential costs to local governments that contract for solid waste services and residents that subscribe individually to transport solid waste beyond the District,
- Planning and conducting up to three stakeholder focus groups and/or other engagement activities with local government elected officials and professional staff within the MARC region, state agency representatives and others in the waste industry to gather input and vet scenarios and projections;
- Coordinating with complementary analyses being led by other agencies including the City of Kansas City, Missouri; the Missouri Department of Natural Resources and MARC-member Kansas Counties; and

KANSAS CITY REGIONAL MUNICIPAL SOLID WASTE CAPACITY STUDY

- Documenting the activities and analyses described above in a Regional Landfill Capacity Report and complementary PowerPoint presentation.

F. STUDY SCHEDULE

Delivery of the Regional Landfill Capacity Report to be completed by March 31, 2024, or sooner.

G. PROPOSAL SUBMITTAL REQUIREMENTS

Open Records Act and Proprietary Information

The Mid-America Regional Council (MARC) is a public organization and is subject to the Missouri Open Records Act (Chapter 610, RSMo). All records obtained or retained by MARC are considered public records and are open to the public or media upon request unless those records are specifically protected from disclosure by law or exempted under the Missouri Sunshine Law. All contents of a response to a Request for Bids, Qualifications, Proposals or information issued by MARC are considered public records and subject to public release following decisions by MARC regarding the bid request. If a proposer has information that it considers proprietary, a bidder shall identify documents or portions of documents it considers to contain descriptions of scientific and technological innovations in which it has a proprietary interest, or other information that is protected from public disclosure by law, which is contained in a Proposal. After either a contract is executed pursuant to the Request for Bids, RFQ or RFP, or all submittals are rejected, if a request is made to inspect information submitted and if documents are identified as "Proprietary Information" as provided above under Missouri Sunshine Law, MARC will notify the proposer of the request for access, and it shall be the burden of the proposer to establish that those documents are exempt from disclosure under the law."

To be eligible for consideration, one electronic copy (PDF) of the proposal with the following specifications must be received by MARC no later than no later than 5:00 PM Central on August 23, 2023:

- 15MB max) not to exceed 10 (ten) single sided pages
- Times New Roman font
- 12pt font, single-spaced
- Résumés and references are not included in the 10-page maximum

Late submittals will not be considered. Please submit proposals to Ron Achelpohl at rona@marc.org.

It is the responsibility of the person submitting a proposal by email to ensure that the proposal has been received by the appropriate MARC staff, and not blocked by a spam

KANSAS CITY REGIONAL MUNICIPAL SOLID WASTE CAPACITY STUDY

filter or rejected because of large attachments. To confirm receipt, you may contact Ron Achelpohl, 816-701-8327.

The following items must be addressed in all proposals:

1. **SCOPE OF WORK:** MARC staff has developed a general outline of work tasks associated to the Scope of Work. The Contractor will be required to recommend and expand upon and/or revise this study's Scope of Work. Contractor recommendations will demonstrate and propose strategies that exemplify best practices in planning for regional solid waste management infrastructure. Respondents must provide a detailed scope of work including specific methodologies and/or approaches that will be used. Innovative approaches for completion of the Scope of Work are encouraged.
 - A. The name and address of the contracting firm, together with the name, telephone and fax number, and e-mail address of the primary contact person for purposes of this proposal
 - B. A listing of all proposed subcontractors, if any
 - C. See Attachments A and B.
2. **CONTRACT PRICE:** Proposals should indicate the cost of services to be provided. Also required is a schedule by task of man-hours, equipment, and services.
3. **QUALIFICATIONS:** Proposals should indicate general and specific qualification of the proposer in planning, engineering and disciplines appropriate to this project. A brief narrative (four pages maximum) regarding the firm's capabilities to carry out this project, including special assets, areas of expertise, analytical tools, and data sources, etc. to which the firm may have access. Proposals shall also include:
 - A. A listing and written samples of similar projects undertaken within the last five (5) year, by proposing firm and/or its subcontractors, showing contract amounts, description of work performed, client contact persons, phone numbers, and e-mail addresses;
 - B. Resumes of key professional staff who will be assigned to this project;
 - C. Description of the workload of individuals assigned to this project; during the period of this study. Any reassignment of designated key staff will not occur without mutual consultation and consent by MARC.
 - D. Firm's and subcontractors', if any, annual current Statement of Qualification. (**if using an engineering firm**); and
 - E. References
4. **DISADVANTAGED BUSINESS ENTERPRISE (DBE) REQUIREMENTS AND PARTICIPATION:** MARC's DBE policy requires that qualified DBE's be afforded an equitable opportunity to participate in contracts. Proposers are encouraged to involve DBEs in subcontracts or joint ventures. MARC's 2023 DBE goal is 22 percent.

KANSAS CITY REGIONAL MUNICIPAL SOLID WASTE CAPACITY STUDY

DBE proposers should submit, with their proposals, Intent to Perform As A Disadvantage Business Enterprise (DBE), Attachment F, for each proposed DBE contractor, subcontractor, or joint venture. Certification of DBEs will be made in accordance with MARC's Disadvantage Business Enterprise Program.

5. **AFFIRMATIVE ACTION CHECKLIST**: If applicable, proposers must complete and enclose with their proposal company's Affirmative Action Plan (see Attachment C Affirmative Action Checklist).
6. **CERTIFICATION REGARDING DEBARMENT**: Each proposer is required to certify by signing the "Certification Regarding Debarment, Suspension, and Other Ineligibility and Voluntary Exclusion" (Attachment D). "Certification Regarding Debarment, Suspension, and Other Ineligibility and Voluntary Exclusion" is a certification that the proposer is not on the U.S. Comptroller General's Consolidated Lists of Persons or Firms Currently Debarred for Violations of Various Contracts Incorporating Labor Standards Provisions.
7. **CERTIFICATION REGARDING LOBBYING**: See Attachment E.

H. SELECTION PROCEDURE

A short list, of not more than four (4) and no less than two (2), proposers and/or proposer teams will be selected on or about **August 25, 2023**, by MARC and the MARC SWMD, after MARC and the study's selection committee analyze all proposal information. Short-list proposers should be available for interviews and/or presentations prior to the selection of a Contractor. The final selection of a Contractor shall occur on or about **September 20, 2023**, (contingent upon approval by the MARC SWMD and MARC Boards of Directors). MARC reserves the right to negotiate a contract, including a scope of work, and contract price, with any proposers or other qualified party.

This Request for Proposal does not commit MARC to award a contract, to pay any cost incurred in preparation of a response to this Request, or to procure or contract for services or supplies. MARC reserves the right to accept or reject any and all responses received as a result of this Request or cancel this Request in part or in its entirety if it is in the best interests of MARC to do so. Proposers shall not offer any gratuities, favors, or anything of monetary value to any officer, employee, agent, or director of MARC for the purpose of influencing favorable disposition toward either their proposal or any other proposal submitted as a result of the Request for Proposal.

MARC reserves the right to suggest to any or all proposers to the Request for Proposals that such proposers form into teams of consulting firms or organizations deemed to be advantages to MARC in performing the Scope of Work. MARC will suggest such formation when such relationships appear to offer combinations of expertise or abilities not otherwise available. Proposers have the right to refuse to enter into any suggested relationships.

KANSAS CITY REGIONAL MUNICIPAL SOLID WASTE CAPACITY STUDY

All Proposals submitted hereunder become the exclusive property of MARC.

I. PROPOSAL EVALUATION CRITERIA

The proposals submitted by each Contractor, Firm, or Contractor Team, will be evaluated according to the following factors, in order of priority:

- A) Specialized experience and technical competence of the contractor and assigned staff relative to the scope of work and task requirements outlined in this RFP.
 - 1) Experience of the project manager
 - 2) Experience of the prime contractor(s) and subcontractor(s)
 - 3) Amount of dedicated time of key staff allocated to the project
 - 4) Experience of other assigned individuals
- B) Understanding the nature of the project
 - 1) Understanding the proposed scope of work
 - 2) Understanding State, County and local planning and zoning requirements
 - 3) General understanding of the regional significance of the project
 - 4) General organization and clarity of the proposal
- C) Assignment of key project staff on a full-time basis and/or partnering with a local firm, or as other working arrangements with MARC staff.
- D) References reflecting previous work experience of the project team and satisfactory accomplishment of contractor responsibilities.
 - 1) Quality of final product
 - 2) Ability to meet work schedules
 - 3) Responsiveness to client input
- E) Project cost, schedule of persons – hour commitment
 - 1) Total hours committed for the project manager
 - 2) Total person – hour commitment
 - 3) Project schedule and timeliness of products
 - 4) Total project cost
- F) DBE participation
 - 1) Level of DBE participation

J. ON-SITE PRESENTATIONS

The project selection team may require oral presentation of those firms identified on the proposer's short list. Presentations will be held at MARC or a site designated by MARC and the MARC SWMD.

K. CONTRACT AWARD

File location _____

(Initials)

KANSAS CITY REGIONAL MUNICIPAL SOLID WASTE CAPACITY STUDY

MARC will notify the selected candidate by telephone, e-mail and in writing. Following verbal notification, MARC will negotiate a standard professional service agreement with the selected candidate (see Attachment E “Contracting Agreement”). The selected candidate’s proposal will be incorporated by reference in the contract. Additionally, MARC will notify, in writing, the candidates who are not selected.

L. PROTEST PROCEDURES

In the course of this solicitation for proposals and the selection process, a proposer (bidder or offer or whose direct economic interest would be affected by the award of the contract) may file a protest when in the proposer’s opinion, actions were taken by MARC staff and /or the selection committee which could unfairly affect the outcome of the selection procedure. All protest should be in writing and directed to Mr. David Warm, Executive Director, Mid-America Regional Council, 600 Broadway, Suite 200, Kansas City, MO 64105. Protest should be made immediately upon occurrence of the incident in question but no later than three (3) days after the proposer receives notification of the outcome of the selection procedure. The protest should clearly state the grounds for such a protest.

Upon receipt of the protest, MARC’s Executive Director will review the actual procedures followed during the selection process and the documentation available. If it is determined the action(s) unfairly changed the outcome of the process, negotiations with the selected proposer will cease until the matter is resolved.

M. PROCUREMENT SCHEDULE

The following is a tentative schedule for the Contractor selection process:

Activities	Schedule
RFP issued	July 20, 2023
All proposer questions in writing Due	5:00 PM, Central Time, August 9, 2023
Proposals Due	5:00 PM Central Time, August 23, 2023
Short List Announced	August 25, 2023
On site presentations	August 30, 2023
Selection/MARC SWMD Executive Board Approval	September 20, 2023
Contract Execution/ Notice to proceed	TBD after contract negotiation
Project Completion	TBD after contract negotiation

N. PROJECT BUDGET

The level of funding for this project will be based on the scope of work. MARC’s Solid Waste Management District has committed funds to this project. The final level of

KANSAS CITY REGIONAL MUNICIPAL SOLID WASTE CAPACITY STUDY

contractor funding and contract price will be negotiated between MARC and the contractor.

- Estimated project range: **up to \$25,000.**
- Period of Performance: **through March 31, 2024.**

DRAFT

KANSAS CITY REGIONAL MUNICIPAL SOLID WASTE CAPACITY STUDY

(Signature of above Official)

(Date)

ATTACHMENT A

INTENT TO PERFORM AS A MINORITY OR WOMEN-OWNED BUSINESS ENTERPRISE (MBE/WBE)

Project Title and Description:

The undersigned intends to perform work in connection with the above project as (check one):

_____ Prime Contractor

_____ Subcontractor

_____ Joint Venture

_____ Other (please specify) _____

If applicable name of prime contractor or joint venture partner:

The MBE/WBE status of the undersigned is confirmed by a Certification from one or all of the following (please provide copy of current Certification Certificate):

_____ MRCC (Missouri Regional Certification Committee)

_____ KDOT

_____ MoDOT

_____ City of Kansas City, Missouri

_____ Kansas City Area Transportation Agency (KCATA)

_____ Other (please specify) _____

(MARC may require additional certification documentation)

The undersigned is prepared to perform the following described work in connection with the above project (attach additional sheet in needed),

at the following price _____

File location _____

(Initials)

KANSAS CITY REGIONAL MUNICIPAL SOLID WASTE CAPACITY STUDY

Date

Name of MBE/WBE Firm

Representative

By: _____
Signature of MBE/WBE Firm's Authorized

(Please Print Names of Authorized Representative)

DRAFT

File location

(Initials)

ATTACTMENT C

CONTRACTOR SERVICES AGREEMENT

(Copy of Blank Contract)

Base Contract on type of Funding:

- **FHWA funded –FHWA Contract**
- **FTA funded – FTA Contract**
- **Non USDOT Funds – MARC General Contract**



Office: (636) 223-0150
Fax: (314) 275-0402

Greg Cooksey
MRC I, LLC dba Midwest Recycling Center
3751 Old State Road M | Imperial, MO 63052
greg@midwrc.net
(314) 602-0079

June 29, 2023

Nadja Karpilow, AICP | Environmental Planner III
MARC Solid Waste Management District
600 Broadway, Suite 200 | Kansas City, MO 64105

Subject: Request for Approval to Sell Isuzu Box Truck and Allocate funds for the purchase of a Generator.

Dear Nadja,

I am writing on behalf of Midwest Recycling Center (MRC) to seek your approval for a modification to the terms of Grant No. E2020-016, which was awarded to us for the purchase of an Isuzu box truck. We have encountered unforeseen challenges with the box truck, including ongoing mechanical breakdowns and difficulties in safely installing and operating a generator within it. Therefore, we respectfully request your permission to sell the Isuzu box truck and utilize the proceeds to procure a new generator. The generator will be utilized to provide power to a hard drive/solid state drive shredder that MRC would be responsible for purchasing.

The Isuzu box truck was initially intended to serve as a hard drive shred truck and be utilized for e-waste collections as needed. However, due to the risk of future mechanical failures and the potential financial exposure associated with these breakdowns, along with difficulties we encountered with safely installing a generator in the truck, we believe it is prudent to explore alternative solutions to ensure operational efficiency and mitigate potential risks. We have previously reported service history totaling \$7,437.53 in expenses due to mechanical issues/breakdowns. Although the box truck is currently in operable condition, we believe that future mechanical issues are inevitable. At this time, we are only utilizing the box truck as a backup on an as needed basis.

We propose reallocating the funds generated from the sale of the Isuzu box truck towards the purchase of a new generator. The generator will be crucial in powering the new hard drive shredder, which will be capable of shredding both hard drives and solid-state drives. The shredder itself will be a three-phase system, requiring a diesel three-phase generator to operate effectively.



Park Hills, MO
Imperial, MO
Kansas City, MO
Jefferson City, MO
<http://www.mrcrecycling.net/>





Office: (636) 223-0150
Fax: (314) 275-0402

In addition to the generator, if sufficient funds are realized from the sale of the Isuzu box truck, we would like to request permission to utilize the remaining funds to purchase an open trailer for transporting the generator. This will ensure the safe and efficient transport of the generator to different locations within the MARC SWMD as needed.

By redirecting the grant funds towards the acquisition of a generator and open trailer, MRC will significantly enhance our capacity to handle data bearing electronic waste securely. This equipment will enable us to process hard drives and solid-state drives on-site efficiently, ensuring that data-containing devices are properly destroyed to safeguard sensitive information.

We assure you that the decision to sell the Isuzu box truck and allocate the funds towards a new generator and open trailer is driven by a commitment to operational excellence, risk mitigation, and the responsible use of grant resources. We understand the importance of maintaining transparency and adherence to the terms and conditions of the grant, and we seek your approval to proceed with this modification.

Thank you for your attention to this matter. We believe that the proposed modifications will enable us to enhance our capabilities in e-waste recycling and data security in furtherance of landfill diversion of electronic waste. We look forward to your favorable response, and we are ready to provide any additional information or clarification you may require.

Sincerely,

A handwritten signature in black ink, appearing to read "Greg Cooksey".

Greg Cooksey
Director, Business Development & Compliance
Midwest Recycling Center



Park Hills, MO
Imperial, MO
Kansas City, MO
Jefferson City, MO
<http://www.mrcrecycling.net/>



