MID-AMERICA REGIONAL COUNCIL

UNIFORM GUIDANCE

SINGLE AUDIT REPORT

DECEMBER 31, 2025

Contents

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CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

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
Kansas City, Missouri

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, the business-type activities, each major fund and the aggregate remaining fund information of Mid-America Regional Council (MARC), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise MARC's basic financial statements, and have issued our report thereon dated June 23, 2026.

Report On Internal Control Over Financial Reporting

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

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

Our consideration of internal control 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 MARC'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.

June 23, 2026

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CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

Independent Auditors' Report On Compliance For Each Major Federal Program; Report On Internal Control Over Compliance; And Report On Schedule Of Expenditures Of Federal Awards Required By The Uniform Guidance

Board of Directors
Mid-America Regional Council

Report On Compliance For Each Major Federal Program

We have audited Mid-America Regional Council's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Mid-America Regional Council's major federal programs for the year ended December 31, 2025. Mid-America Regional Council's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Mid-America Regional Council complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2025.

Basis For Opinion On Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibility under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Mid-America Regional Council and to meet our ethical responsibilities in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Mid-America Regional Council's compliance with the compliance requirements referred to above.

Responsibilities Of Management For Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Mid-America Regional Council's federal programs.

Auditors' Responsibilities For The Audit Of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Mid-America Regional Council's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Mid-America Regional Council's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Mid-America Regional Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Mid-America Regional Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Mid-America Regional Council's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2025-001. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Mid-America Regional Council's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Mid-America Regional Council's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report On Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities For The Audit Of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Mid-America Regional Council's response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. Mid-America Regional Council's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Report On Schedule Of Expenditures Of Federal Awards Required By The Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Mid-America Regional Council as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise Mid-America Regional Council's basic financial statements. We issued our report thereon dated June 23, 2026, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

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MID-AMERICA REGIONAL COUNCIL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2025

Federal Funding Agency ALN Number And Description Agency Awarding Funds To MARC	Grant Identifying Description	Grant Identifying Number	MARC Grant Number	Total Expenditures	Pass-Through To Sub-Recipients
Department of Agriculture:					
10.331 – Food Insecurity Nutrition Incentive Grants Program					
Department of Agriculture	USDA GusNIP Double Up Food Bucks 2025-2028	2020-70034-45273	23600	$ 264,680	$ 176,438
Department of Agriculture	USDA GusNIP Nutrition Incentive Program	2020-70030-33185	52690	216,183	—
Department of Agriculture	COVID 19 USDA GusNIP CRR Nutrition Incentive Program	2021-07329	52695	828,513	290,502
Department of Agriculture	USDA GusNIP Produce Prescription Program	2022-70424-38548	52696	118,680	26,427
Subtotal – 10.331				1,428,056	493,367
Department of Commerce:					
11.302 – Economic Development Support for Planning Organizations					
Economic Development Administration	EDA Partnership Planning 2024-2027	ED24DEN0G0241	52866	80,806	—
Department of Energy:					
81.086 – Conservation Research and Development					
Department of Energy	DOE Renew America's Nonprofits	DE-SE0001001	58400	361,355	60,583
81.117 - Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance					
Metropolitan Energy Center	Mid-America Collaborative for Codes	S-MACC02	36000	27,847	—
Institute for Market Transformation	IMT BPS Path (RECI Pt. 2)	DE-EE0011555	36100	24,108	—
Subtotal – 81.117				51,955	—
Department of Health and Human Services:					
93.042 – Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals					
Missouri Department of Health and Senior Services	SFY 25 Area Agency on Aging Programs	ERS 105 24 007	Various	5,734	—
Missouri Department of Health and Senior Services	COVID-19 - SFY 25 Area Agency on Aging Programs - ARPA	ERS 105 24 007	Various	14,997	—
Missouri Department of Health and Senior Services	SFY 26 Area Agency on Aging Programs	ERS 105 25 007	Various	2,867	—
Subtotal – 93.042				23,598	—
93.043 – Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services					
Missouri Department of Health and Senior Services	SFY 25 Area Agency on Aging Programs	ERS 105 24 007	Various	70,031	55,950
Missouri Department of Health and Senior Services	SFY 26 Area Agency on Aging Programs	ERS 105 25 007	Various	97,220	46,800
Subtotal – 93.043				167,251	102,750

MID-AMERICA REGIONAL COUNCIL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)*
For The Year Ended December 31, 2025

Federal Funding Agency ALN Number And Description Agency Awarding Funds To MARC	Grant Identifying Description	Grant Identifying Number	MARC Grant Number	Total Expenditures	Pass-Through To Sub-Recipients
93.044 – Special Programs for the Aging Title III, Part B Grants (Aging Cluster) for Supportive Services and Senior Centers					
Missouri Department of Health and Senior Services	SFY 25 Area Agency on Aging Programs	ERS 105 24 007	Various	(21,045)	(10,347)
Missouri Department of Health and Senior Services	COVID - 19 - SFY 25 Area Agency on Aging Programs - ARPA	ERS 105 24 007	Various	1,500	—
Missouri Department of Health and Senior Services	SFY 26 Area Agency on Aging Programs	ERS 105 25 007	Various	487,599	80,159
Program Income	SFY 25 Area Agency on Aging Programs	ERS 105 24 007	Various	1	1
Program Income	SFY 26 Area Agency on Aging Programs	ERS 105 25 007	Various	23	23
Subtotal – 93.044				468,078	69,836
93.045 – Special Programs for the Aging Title III, Part C (Aging Cluster) Nutrition Services					
Missouri Department of Health and Senior Services	SFY 24 Area Agency on Aging Programs	ERS 105 24 007	Various	1,279,747	487,034
Missouri Department of Health and Senior Services	COVID - 19 - SFY 24 Area Agency on Aging Programs - ARPA	ERS 105 24 007	Various	167,427	167,427
Missouri Department of Health and Senior Services	SFY 25 Area Agency on Aging Programs	ERS 105 25 007	Various	895,797	495,691
Program Income	SFY 24 Area Agency on Aging Programs	ERS 105 24 007	Various	103,388	99,853
Program Income	SFY 25 Area Agency on Aging Programs	ERS 105 23 007	Various	109,263	107,172
Subtotal – 93.045				2,555,622	1,357,177
93.048 – Special Programs for the Aging, Title IV, and Title II, Discretionary Projects					
US Aging	ACL/CoE Community Care Hub	90NWCH0001-01-02	20630	316,337	—
Missouri Association of Area Agencies on Aging	COVID 19 and Influenza Vaccine Uptake Initiative for Older Adults and People with Disabilities	90HDRC0007-01-00	20635	3,780	—
Subtotal – 93.048				320,117	—
93.052 – National Family Caregiver Support, Title III, Part E					
Missouri Department of Health and Senior Services	SFY 25 Area Agency on Aging Programs	ERS 105 24 007	Various	337,059	71,366
Missouri Department of Health and Senior Services	SFY 26 Area Agency on Aging Programs	ERS 105 25 007	Various	146,217	13,859
Program Income	SFY 25 Area Agency on Aging Programs	ERS 105 24 007	Various	100	—
Subtotal – 93.052				483,376	85,225
93.053 – Nutrition Services Incentive Program (Aging Cluster)					
Missouri Department of Health and Senior Services	SFY 25 Area Agency on Aging Programs	ERS 105 24 007	Various	(30,504)	42,185
93.243 – Substance Abuse and Mental Health Services Projects of Regional and National Significance					
Missouri Department of Health and Senior Services	HHS SAMHSA Mobile Crisis Response	1H79SM087236-01	58240	895,148	480,702

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)*
For The Year Ended December 31, 2025

Federal Funding Agency ALN Number And Description Agency Awarding Funds To MARC	Grant Identifying Description	Grant Identifying Number	MARC Grant Number	Total Expenditures	Pass-Through To Sub-Recipients
93.495 - Community Health Workers for Public Health Response and Resilient					
Kansas Department of Health and Environment	KDHE KC Regional Community Health Worker (CHW) Collab 2023	N/A	52058	88,154	—
Kansas Department of Health and Environment	KDHE KC Regional Community Health Worker (CHW) 2025	N/A	52064	40,029	—
Subtotal – 93.495				128,183	—
93.575 – Child Care and Development Block Grant (CCDF Cluster)					
Missouri Department of Elementary and Secondary Education	Community Leaders - Blair Oaks	N/A	49700	6,267	—
Missouri Department of Elementary and Secondary Education	ChildCare Aware MO	N/A	49800	22,432	—
Missouri Department of Elementary and Secondary Education	Preschool Child Care Collaborative Network FY 24-25	CS230237003	49901	300,665	—
Missouri Department of Elementary and Secondary Education	Infant Toddler Child Care Collaborative Network FY 24-25	CS230236004	49911	200,399	—
Missouri Department of Elementary and Secondary Education	Home Based Child Care Collaborative Network FY 24-25	CS230235004	49921	97,929	—
Missouri Department of Elementary and Secondary Education	Home Based Child Care Collaborative Network FY 24-25	N/A	49930	86,103	—
Subtotal – 93.575				713,795	—
93.576 - Refugee & Entrant Assistance Discretionary Grants					
Department of Health and Human Services	Refugee Family Child Care Microenterprise Development Program 2024-2025	90RG0250-01-00	49290	205,729	—
Department of Health and Human Services	Refugee Family Child Care Microenterprise Development Program 2025-2026	90RG0250-02-00	49291	41,778	—
Subtotal – 93.576				247,507	—
93.600 – Head Start Cluster					
Department of Health and Human Services	Federal Core Head Start & Early Head Start FY23-24	07CH012381-01	42220	(1,547)	—
Department of Health and Human Services	Federal Core Head Start & Early Head Start FY24-25	07CH012381-02	42230	27,465,587	13,631,471
Department of Health and Human Services	Federal Core Head Start & Early Head Start FY22-23	07CH012381-03-00	42240	4,768,936	1,893,829
Subtotal – 93.600				32,232,976	15,525,300
93.667 – Social Services Block Grant					
Missouri Department of Health and Senior Services	SFY 25 Area Agency on Aging Programs	ERS 105 24 007	Various	48,860	17,321
Missouri Department of Health and Senior Services	SFY 26 Area Agency on Aging Programs	ERS 105 25 007	Various	207,533	77,450
Subtotal – 93.667				256,393	94,771
93.734 - Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs - financed by Prevention and Public Health Funds (PPHF)					
Department of Health and Human Services	KDHE KS Admin Comm Liv Program	90CSSG0068-01-0	20515	16,091	—
Department of Health and Human Services	Self-Management ACL CDSME 2021-2024	90CSSG0043-01-0	20625	115,155	7,015
Subtotal – 93.734				131,246	7,015

See the notes to schedule of expenditures of federal awards.

Federal Funding Agency ALN Number And Description Agency Awarding Funds To MARC	Grant Identifying Description	Grant Identifying Number	MARC Grant Number	Total Expenditures	Pass-Through To Sub-Recipients
93.889 - National Bioterrorism Hospital Preparedness Program					
Missouri Department of Health and Senior Services	Bioterrorism Hospital Preparedness ASPR FY 2024	CS232784001-02	77205	201,602	—
Missouri Department of Health and Senior Services	Bioterrorism Hospital Preparedness ASPR FY 2025	CS232784001-03	77215	141,006	—
Subtotal – 93.889				342,608	—
93.988 - Cooperative Agreements for Diabetes Control Programs					
Missouri Department of Health and Senior Services	Diabetes Self Management Program Network	KQ250056669	20510	24,445	—
Department of Homeland Security:					
97.039 - Hazard Mitigation Grant					
Missouri State Emergency Management Agency	Hazard Mitigation Plan 2024	FEMA-4665-DR-MO-0009	74229	52,643	—
97.067 – Homeland Security Grant Program					
Missouri Department of Public Safety	Urban Areas Security Initiative FY22	EMW-2022-SS-00094-02	73250	352,324	45,799
Missouri Department of Public Safety	Urban Areas Security Initiative FY23	EMW-2023-SS-00085	73260	808,809	424,550
Missouri Department of Public Safety	Urban Areas Security Initiative FY24	EMW-2024-SS-05013-U2	73270	335,205	19,190
Missouri Department of Public Safety	MO Homeland Security Grant FY 2021 - LETPA TEW	EMW-2021-SS-00038-62A	73336	1,165	—
Missouri Department of Public Safety	MO Homeland Security Grant Program FY 2021	EMW-2021-SS-00038	73640	21,227	7,224
Kansas Highway Patrol	KS Homeland Security Grant Program FY 2022	EMW-2022-SS-00016	73560	46,961	15,116
Kansas Highway Patrol	KS Homeland Security Grant Program FY 2023	EMW-2023-SS-00003-S01	73565	218,600	11,174
Kansas Highway Patrol	KS Homeland Security Grant Program FY 2024	EMW-2024-SS-00003-S01	73570	134,890	7,372
Subtotal – 97.067				1,919,181	530,425
Department of Justice:					
16.745 - Criminal and Juvenile Justice and Mental Health Collaboration Program					
Department of Justice	U.S. Dept. of Justice Eastern Jackson County	2020-MO-BX-0044	58220	92,831	92,831
Department of Justice	U.S. Dept. of Justice Connect and Protect Program	15PBJA-23-GG-02158-MENT	58230	249,056	224,211
Subtotal – 16.745				341,887	317,042
16.753 - Congressionally Recommended Awards Department of Justice	DOJ Automated License Plate Readers	15PBJA-24-GG-00318-BRND	58245	477,081	457,358

Federal Funding Agency **ALN Number And Description** **Agency Awarding Funds To MARC**	**Grant Identifying Description**	**Grant Identifying Number**	**MARC Grant Number**	**Total Expenditures**	**Pass-Through To Sub-Recipients**
Department of Transportation:					
20.205 – Highway Planning & Construction					
Kansas Department of Transportation	KDOT PSP Projects 2023	239-22	61770	20,386	—
Kansas Department of Transportation	KDOT PSP Projects 2025	699-24	61790	512,002	—
Kansas Department of Transportation	Operation Green Light Operations FY 2025-2026	K-9218-23	65250	250,000	—
Kansas Department of Transportation	KS Operation Green Light Advanced Traffic Management System	N-0741-01	65399	59,167	—
Kansas Department of Transportation	KS CMAQ Air Quality Public Education Program 2025	N-0435-25	66400	277,496	—
Kansas Department of Transportation	KS CMAQ Active Transportation 2025	190-25	66401	36,000	—
Kansas Department of Transportation	KS CMAQ 2025 WAY TO GO	N-0436-25	66402	150,000	—
Missouri Highway and Transportation Commission	MoDOT Operation Green Light CMAQ Signal Enhancements	CMAQ 3302 (424)	65397	31,081	—
Missouri Highway and Transportation Commission	MO Operation Green Light Advanced Traffic Management System	CMAQ 3302 (430)	65399	128,664	—
Missouri Highway and Transportation Commission	Operation Green Light Operations FY 2025-2026	STBG-3302 (436)	65250	600,000	—
Missouri Highway and Transportation Commission	MoDOT COVID (CRRSAA) Regional Overlay Project	HIP 9901 (441)	69649	784,194	—
Subtotal – 20.205				2,848,990	—
20.505 – Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research					
Kansas Department of Transportation	Consolidated Planning Grant FY 2024	N/A	64700	(6)	—
Kansas Department of Transportation	Consolidated Planning Grant FY 2025	N/A	64800	1,634,415	—
Missouri Highway and Transportation Commission	Consolidated Planning Grant FY 2025	N/A	64800	3,141,742	—
Subtotal – 20.505				4,776,151	—
20.507 – Federal Transit Formula Grants (Federal Transit Cluster)					
Federal Transit Administration	FTA-MO PSP Projects 2023	1851-2022-2	61760	40,316	—
Federal Transit Administration	FTA-MO PSP Projects 2025	1851-2024-2	61780	670,981	—
Federal Transit Administration	FTA-MO CMAQ 2022 - Air Quality	MO-2022-022-00	66386	22,815	—
Federal Transit Administration	FTA-MO CMAQ 2023 - Air Quality	MO-2023-011-00	66390	36,933	—
Federal Transit Administration	FTA-MO CMAQ 2023 - Active Transportation	MO-2023-011-00	66391	13,875	—
Federal Transit Administration	FTA-MO CMAQ 2023 - Rideshare	MO-2023-011-00	66392	85,388	—
Federal Transit Administration	FTA-MO CMAQ 2024 - Air Quality	MO-2024-022-00	66393	224,027	—
Federal Transit Administration	FTA-MO CMAQ 2024 - Active Transportation	MO-2024-022-00	66394	36,000	—
Federal Transit Administration	FTA-MO CMAQ 2024 - Way TO GO	MO-2024-022-00	66395	15,592	—
Federal Transit Administration	FTA-MO CMAQ 2025 - Active Transportation	MO-2026-022-00	66404	5,662	—
Subtotal – 20.507				1,151,589	—
20.513 – Enhanced Mobility of Seniors and Individuals with Disabilities (Transit Services Programs Cluster)					
Kansas City Area Transportation Authority	KCATA FTA Section 5310 Program Administration, FY 2023-24	N/A	61065	51,548	—
20.600 – State and Community Highway Safety (Highway Safety Cluster)					
Kansas Department of Transportation	Destination Safe FY 23-26	PM-1516-24	61949	19,971	—

Federal Funding Agency ALN Number And Description Agency Awarding Funds To MARC	Grant Identifying Description	Grant Identifying Number	MARC Grant Number	Total Expenditures	Pass-Through To Sub-Recipients
20.703 – Interagency Hazardous Material Public Sector Training and Planning Grants					
Kansas Division of Emergency Management	KS HMEP Training FY 21-25	693JK31940016HMEP	71121	40,400	—
Kansas Division of Emergency Management	KS HMEP Training FY 22-25	693JK32240057HMEP	71122	49,556	—
Subtotal – 20.703				89,956	—
20.933 – National Infrastructure Investments					
U.S. Department of Transportation	USDOT Bistate Sustainable Reinvestment Corridor Planning Project	MO-2024-001-00	69950	1,647,995	—
20.939 – Safe Streets and Roads For All					
U.S. Department of Transportation	USDOT Safe Streets for All	693JJ3244033	69951	268,228	—
20.941 – Strengthening Mobility and Revolutionizing Transportation (SMART) Grants Program					
Missouri Department of Public Safety	USDOT SMART Grant : Operation Green Light: Regional Traffic Signal Performance Measures	SMARTFY22N1P1G36	65405	57,280	3,943
Department of the Treasury:					
21.027 - Coronavirus State & Local Fiscal Recovery Funds					
Kansas City, MO	COVID - 19 - ARPA-KCMO Riparian Restoration	EV3765-01	35750	187,532	—
Environmental Protection Agency:					
66.001 – Air Pollution Control Program Support					
Kansas Department of Health and Environment	KDHE Air Quality Implementation FY 2025	N/A	66309	52,000	—
66.046 – Climate Pollution Reduction Grants					
US Environmental Protection Agency	EPA Climate Pollution Reduction Program	5D-96704301	35310	321,545	—
66.306 – Environmental Justice Collaborative Problem- Solving Cooperative Agreement Program					
US Environmental Protection Agency	EPA Climate Resiliency	84037401	35300	19,014	16,480
66.445 - Innovative Water Infrastructure Workforce Development Program					
US Environmental Protection Agency	Green Infrastructure Training	84100301	35000	30,325	—
66.454 – Water Quality Management Planning					
Missouri Department of Natural Resources	EPA MDNR Water Quality Management Planning FY2023-25-604(b)	G22-WQM-01	34371	15,055	—
Missouri Department of Natural Resources	EPA MDNR Water Quality Management Planning FY2025-27-604(b)	G6-96708801	34373	6,803	—
Subtotal – 66.454				21,858	—
66.460 – Nonpoint Source Implementation Grants					
Kansas Department of Health and Environment	EPA KDHE Watershed Restoration & Protection Strategy (WRAPS)	2024-SWP001	35740	21,766	—
66.605 – Performance Partnership Grants					
Missouri Department of Natural Resources	MDNR Air Quality 2024-25	A-2000-25	62241	14,738	—
66.818 – Brownfields Multipurpose, Assessment, Revolving…					
US Environmental Protection Agency	EPA Kansas City Regional Brownfields Coalition Assessment	97782401	35290	92,100	—
Total expenditures of federal awards				$ 55,345,389	$ 19,644,159

See the notes to schedule of expenditures of federal awards.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2025

1. Organization

The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs of Mid-America Regional Council (MARC) for the year ended December 31, 2025. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included on the schedule.

2. Basis Of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of MARC and is presented on the modified-accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

3. Local Government Contributions

Local cost sharing, as defined by the Title 2 CFR 200.306, is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

4. Additional Audits

Grantor agencies reserve the right to conduct additional audits of MARC's grant programs for economy and efficiency program results. Such an audit may disclose disallowed costs to MARC. However, management does not believe such audits would result in any disallowed costs that would be material to MARC's financial position at December 31, 2025.

5. Indirect Costs Rate

MARC has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. MARC either does not apply an indirect cost rate or uses a rate agreed to in the grant agreement.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
December 31, 2025

Section I - Summary Of Auditors' Results

Financial Statements

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

Internal control over financial reporting:

- Material weakness(es) identified? ___ yes _x_ no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? ___ yes _x_ none reported

Noncompliance material to financial statements noted? ___ yes _x_ no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ___ yes _x_ no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? _x_ yes ___ none reported

Type of auditors' report issued on compliance for major programs: Unmodified

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

Identification of major programs:

Assistance Listing Number	Name Of Federal Program Or Cluster
93.600	Head Start Cluster
20.933	National Infrastructure Investments
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research

Dollar threshold used to distinguish between type A and type B programs: $1,660,362
Auditee qualified as low-risk auditee? Yes

Section II - Financial Statement Findings

None

Section III - Federal Award Findings And Questioned Costs

Finding 2025-001 – Suspension and Debarment – Compliance and Control Finding, Significant Deficiency

Federal Award. No. 20.505 Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research

Federal Agency: U.S. Department of Transportation

Pass-Through Entity: Kansas Department of Transportation; Missouri Department of Transportation

Criteria Or Specific Requirement: 2 CFR Part 180 and 2 CFR Part 1200 prohibit non-Federal entities from entering into covered transactions with parties that are suspended or debarred from participation in Federal programs. The Compliance Supplement requires the auditee to verify that vendors receiving covered contracts are not suspended or debarred through review of SAM.gov, obtaining a certification from the vendor, or including appropriate suspension and debarment language in the contract.

Condition: During testing of covered vendor contracts, we identified one contract for which the auditee did not perform or document a suspension and debarment verification prior to executing the contract. No evidence was maintained demonstrating that the vendor's status was checked through SAM.gov or another allowable method before entering into the agreement.

Cause: Management did not have procedures in place to ensure suspension and debarment verification was completed and documented prior to contract execution for all covered transactions.

Effect: The auditee is at risk of entering into agreements with vendors that are suspended or debarred from participation in Federal programs, that could result in noncompliance with Federal requirements and the potential disallowance of related expenditures.

Questioned Costs: None. A subsequent review determined the vendor was not listed as suspended or debarred in SAM.gov; therefore, no questioned costs were identified.

Context: Of the covered vendor contracts tested for suspension and debarment compliance, one of four contracts tested did not contain documentation demonstrating that a suspension and debarment verification was performed prior to contract execution.

Identification As A Repeat Finding: Not a repeat finding.

Recommendation: We recommend management establish and implement procedures requiring personnel to verify and document suspension and debarment status prior to entering into all covered contracts. Verification should be retained in the procurement file and may include a SAM.gov search, vendor certification, or other method permitted by Federal regulations.

Views Of Responsible Officials: Management agrees with the finding and recommendation. Procedures will be updated to require documented suspension and debarment verification prior to contract execution for all covered transactions.

Anticipated Completion Date: August 31, 2026

Contact Person: Darlene Pickett, Accountant

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For The Year Ended December 31, 2025

No prior audit findings.