



Federal Uniform Grant Guidance

# SUPPLEMENTAL FINANCIAL REPORT

# 2020

For the year ended Dec. 31, 2020

**MARC**  
MID-AMERICA REGIONAL COUNCIL

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***MID-AMERICA REGIONAL COUNCIL***

*UNIFORM GUIDANCE  
SINGLE AUDIT REPORT  
DECEMBER 31, 2020*

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## Contents

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### Page

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 <i>Government Auditing Standards</i> .....	1 - 2
Independent Auditor's 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 .....	3 - 5
Schedule Of Expenditures Of Federal Awards .....	6 - 11
Notes To Schedule Of Expenditures Of Federal Awards .....	12
Schedule Of Findings And Questioned Costs .....	13 - 14

**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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Mid-America Regional Council, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Mid-America Regional Council's basic financial statements, and have issued our report thereon dated June 22, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Mid-America Regional Council'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 Mid-America Regional Council's internal control. Accordingly, we do not express an opinion on the effectiveness of Mid-America Regional Council'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 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 combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit the attention of those charged with governance.

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

### **Compliance And Other Matters**

As part of obtaining reasonable assurance about whether Mid-America Regional Council'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 Mid-America Regional Council's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Mid-America Regional Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*RubinBrown LLP*

June 22, 2021

**Independent Auditor's 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, 2020. 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.

***Management's Responsibility***

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

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Mid-America Regional Council's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Mid-America Regional Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.



We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Mid-America Regional Council's compliance.

### ***Opinion On Each Major Federal Program***

In our opinion, Mid-America Regional Council complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

### **Report On Internal Control Over Compliance**

Management of Mid-America Regional Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Mid-America Regional Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program, and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Mid-America Regional Council's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the 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 Mid-America Regional Council as of and for the year ended December 31, 2020, and have issued our report thereon dated June 22, 2021, 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.

*RubinBrown LLP*

June 22, 2021



# MID-AMERICA REGIONAL COUNCIL

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2020

Federal Funding Agency CFDA Number And Description Agency Awarding Funds To MARC	Grant Identifying Description	Grant Identifying Number	MARC Grant Number	Total Expenditures	Pass-Through To Sub- Recipients
<b>Department of Agriculture:</b>					
10.331 – Food Insecurity Nutrition Incentive Grants Program Department of Agriculture	USDA GusNIP Nutrition Incentive Program	2020-70030-33185	52690	\$ 170,381	\$ 98,269
<b>Department of Commerce:</b>					
11.302 – Economic Development Support for Planning Organizations Economic Development Administration	EDA Partnership Planning 2018-2021	FED18DEN3020010	52860	42,586	—
11.303 – Economic Development Technical Assistance Economic Development Administration	EDA Talent to Industry - Construction and Skilled Trades	ED19DEN3030007	58066	44,260	—
11.307 – Economic Adjustment Assistance Economic Development Administration	EDA CARES Disaster Recovery Planning	ED20DEN3070056	58075	79,221	—
<b>Department of Health and Human Services:</b>					
93.008 – Medical Reserve Corps Small Grant Program National Association of County & City Health Officials (NACCHO)	NACCHO Medical Reserve Corps Support FY14	5 MRCSG101005-04-00	74109	454	—
93.041 – Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect and Exploitation					
Missouri Department of Health and Senior Services	SFY 20 Area Agency on Aging Programs	ERS 105 20 007	Various	731	—
Missouri Department of Health and Senior Services	SFY 21 Area Agency on Aging Programs	ERS 105 21 007	Various	2,157	—
Subtotal – 93.041				2,888	—
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 20 Area Agency on Aging Programs	ERS 105 20 007	Various	47,466	—
Missouri Department of Health and Senior Services	SFY 21 Area Agency on Aging Programs	ERS 105 21 007	Various	23,041	—
Subtotal – 93.042				70,507	—
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 20 Area Agency on Aging Programs	ERS 105 20 007	Various	31,983	15,184
Missouri Department of Health and Senior Services	SFY 21 Area Agency on Aging Programs	ERS 105 21 007	Various	24,539	6,694
Subtotal – 93.043				56,522	21,878

# MID-AMERICA REGIONAL COUNCIL

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2020

Federal Funding Agency CFDA 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 for Supportive Services and Senior Centers					
Missouri Department of Health and Senior Services	SFY 20 Area Agency on Aging Programs	ERS 105 20 007	Various	\$ 420,547	\$ 277,053
Missouri Department of Health and Senior Services	SFY 21 Area Agency on Aging Programs	ERS 105 21 007	Various	499,095	349,929
Program Income	SFY 20 Area Agency on Aging Programs	ERS 105 20 007	Various	142	(925)
Program Income	SFY 21 Area Agency on Aging Programs	ERS 105 21 007	Various	59	39
Subtotal – 93.044				<u>919,843</u>	<u>626,096</u>
93.045 – Special Programs for the Aging Title III, Part C Nutrition Services					
Missouri Department of Health and Senior Services	SFY 20 Area Agency on Aging Programs	ERS 105 20 007	Various	1,095,812	426,496
Missouri Department of Health and Senior Services	SFY 21 Area Agency on Aging Programs	ERS 105 21 007	Various	1,254,918	554,444
Program Income	SFY 20 Area Agency on Aging Programs	ERS 105 20 007	Various	57,218	57,218
Program Income	SFY 21 Area Agency on Aging Programs	ERS 105 21 007	Various	34,476	34,476
Subtotal – 93.045				<u>2,442,424</u>	<u>1,072,634</u>
93.048 – Special Programs for the Aging, Title IV, and Title II, Discretionary Projects					
Meals on Wheels of America Association	Technology Interventions	None	28575	<u>5</u>	<u>—</u>
93.052 – National Family Caregiver Support, Title III, Part E					
Missouri Department of Health and Senior Services	SFY 20 Area Agency on Aging Programs	ERS 105 20 007	Various	160,833	56,876
Missouri Department of Health and Senior Services	SFY 21 Area Agency on Aging Programs	ERS 105 21 007	Various	201,780	43,000
Program Income	SFY 20 Area Agency on Aging Programs	ERS 105 20 007	Various	—	(150)
Program Income	SFY 21 Area Agency on Aging Programs	ERS 105 21 007	Various	—	—
Subtotal – 93.052				<u>362,613</u>	<u>99,726</u>
93.053 – Nutrition Services Incentive Program					
Missouri Department of Health and Senior Services	SFY 21 Area Agency on Aging Programs	ERS 105 21 007	Various	<u>161,194</u>	<u>103,140</u>
93.600 – Head Start					
Department of Health and Human Services	Federal Early Head Start Expansion FY 19-20	07HP000084-03	42125	1,122,802	652,151
Department of Health and Human Services	Federal Early Head Start Expansion FY 20-21	07HP000084-04	42130	583,364	342,616
Department of Health and Human Services	COVID-19 Federal Early Head Start Expansion FY20-21	07HP000084-04C3	42131	6,141	—
Department of Health and Human Services	Head Start and Early Head Start - FY 19	07CH010610-01	42170	(21,392)	—
Department of Health and Human Services	Head Start and Early Head Start - FY 20	07CH010610-03	42180	22,150,235	13,214,246
Department of Health and Human Services	COVID-19 Federal Head Start & Early Head Start FY20	07CH010610-03C3	42185	152,918	8,070
Department of Health and Human Services	Federal Head Start and Early Head Start FY 21	07CH010610-03	42190	3,977,409	2,267,786
Subtotal – 93.600				<u>27,971,477</u>	<u>16,484,869</u>

# MID-AMERICA REGIONAL COUNCIL

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2020

Federal Funding Agency CFDA Number And Description Agency Awarding Funds To MARC	Grant Identifying Description	Grant Identifying Number	MARC Grant Number	Total Expenditures	Pass-Through To Sub- Recipients
93.667 – Social Services Block Grant					
Missouri Department of Health and Senior Services	SFY 20 Area Agency on Aging Programs	ERS 105 20 007	Various	\$ 106,226	\$ 73,585
Missouri Department of Health and Senior Services	SFY 21 Area Agency on Aging Programs	ERS 105 21 007	Various	173,453	75,650
Subtotal – 93.667				279,679	149,235
93.734 - Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs - financed by Prevention and Public Health Funds (PPHF)					
Missouri Alliance of Area Agencies on Aging	MA4 Network - ACL - Chronic Disease Self-Management	None	20500	201,780	—
University of Missouri	University of Missouri ACL MAOP CPSMP	C00062994-1	20535	6,603	—
Subtotal – 93.734				208,383	—
93.817 – Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities					
Missouri Department of Health and Senior Services	HPP EBOLA Preparedness and Response FY 2019	CS200489001	77179	5,554	—
93.889 - National Bioterrorism Hospital Preparedness Program					
Missouri Department of Health and Senior Services	Bioterrorism Hospital Preparedness ASPR FY 2019	CS180095001 Amendment # 02	77170	122,579	—
Missouri Department of Health and Senior Services	Bioterrorism Hospital Preparedness ASPR FY 2020	CS200489001 Amendment #02	77180	139,524	—
Subtotal - 93.889				262,103	—
93.969 - PPHF Geriatric Education Centers					
St Louis University	Geriatric Workforce Enhancement Program	eRS #43173	20530	10,767	—
<b>Department of Homeland Security:</b>					
97.039 - Hazard Mitigation Grant					
Missouri State Emergency Management Agency	Hazard Mitigation Plan 2019	FEMA-DR-MO-4317-0002	74219	31,193	—
97.067 – Homeland Security Grant Program					
Missouri Department of Public Safety	MO Homeland Security Grant FY 2018 - LETPA TEW	EMW-2018-SS-00044-14	73333	8,045	—
Missouri Department of Public Safety	MO Homeland Security Grant FY 2019 - LETPA TEW	EMW-2019-SS-00039-21	73334	46,032	—
Missouri Department of Public Safety	MO Homeland Security Grant FY 2020 - LETPA TEW	EMW-2020-SS-00051-17	73335	4,700	—
Missouri Department of Public Safety	MO Homeland Security Grant Program FY 2018	EMW-2018-SS-00044-01	73380	84,849	29,995
Missouri Department of Public Safety	MO Homeland Security Grant Program FY 2019	EMW-2019-SS-00039-02	73600	170,759	3,021
Missouri Department of Public Safety	MO Homeland Security Grant Program FY 2020	EMW-2020-SS-00051	73620	64,619	—
Kansas Highway Patrol	KS Homeland Security Grant Program FY 2017	EMW-2017-SS-00010-S01	73460	46,294	18,574
Kansas Highway Patrol	KS Homeland Security Grant Program FY 2018	EMW-2018-APP-00003	73480	89,852	32,738
Kansas Highway Patrol	KS Homeland Security Grant Program FY 2019	EMW-2019-SS-00004	73500	195,485	101,762
Kansas Highway Patrol	KS Homeland Security Grant Program FY 2020	EMW-2020-SS-00006	73520	62,197	—
Subtotal – 97.067				772,832	186,090

# MID-AMERICA REGIONAL COUNCIL

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2020

Federal Funding Agency CFDA Number And Description Agency Awarding Funds To MARC	Grant Identifying Description	Grant Identifying Number	MARC Grant Number	Total Expenditures	Pass-Through To Sub- Recipients
97.133 Preparing for Emerging Threats and Hazards Federal Emergency Management Agency	Complex Coordinated Terrorist Attacks FY 2017-2020	EMW-2016-GR-00191-S01	75100	\$ 486,762	\$ —
<b>Department of Housing and Urban Development:</b>					
14.231 - Emergency Solutions Grant Program Missouri Housing Development Commission	HUD CARES ESG-CV HMIS-Johnson County KS FY20.21	ESGCV1-2020-06	52313	3,622	—
14.261 – Homeless Management Information Systems Technical Assistance Dept. of Housing and Urban Development	HUD HMIS Capacity Building	MO00287H7P041800	52306	46,031	—
14.267 – Continuum of Care Program Dept. of Housing and Urban Development	Health Management Information System (HMIS)- Kansas FY 2020-2021	KS0113L7P051904	52312	26,573	—
Dept. of Housing and Urban Development	Health Management Information System (HMIS)- Jackson County, Year 4	MO021L7P041809	52309	56,895	—
Dept. of Housing and Urban Development	Health Management Information System (HMIS)- Johnson County, Year 4	KS0113L7P051803	52310	23,850	—
Subtotal – 14.267				107,318	—
<b>Department of Transportation:</b>					
20.200 – Highway Research and Development Program Missouri Highway and Transportation Commission	FHWA-MoDOT Nat'l Econ Partnerships: Central Plains	None	69658	173,320	—
Missouri Highway and Transportation Commission	FHWA-MoDOT Blue River Climate Resilience Pilot	TID-9901(434)	34365	72,764	—
Subtotal – 20.200				246,084	—
20.205 – Highway Planning & Construction					
Kansas Department of Transportation	KDOT PSP Projects 2019	159-18	61730	43,243	—
Kansas Department of Transportation	Operation Green Light Operations FY 2019-2020	K-9218-19	65220	176,524	—
Kansas Department of Transportation	KS CMAQ 2019 Rideshare	97-19	66349	46,292	—
Kansas Department of Transportation	KS CMAQ Air Quality Public Education 2020	101-20	66354	230,210	—
Kansas Department of Transportation	KS CMAQ 2020 Active Transportation	163-20	66355	35,518	—
Kansas Department of Transportation	KS CMAQ 2020 Rideshare	102-20	66356	111,066	—
Kansas Department of Transportation	Regional Household Travel Survey	None	69653	(109,981)	—
Missouri Highway and Transportation Commission	Operation Green Light Operations FY 2019-2020	STP-K921(819)	65220	411,889	—
Subtotal – 20.205				944,761	—

# MID-AMERICA REGIONAL COUNCIL

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2020

Federal Funding Agency CFDA Number And Description Agency Awarding Funds To MARC	Grant Identifying Description	Grant Identifying Number	MARC Grant Number	Total Expenditures	Pass-Through To Sub- Recipients
20.505 – Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research					
Kansas Department of Transportation	KDOT Special TIP Amendment	19-20	69659	\$ 1,718	\$ —
Kansas Department of Transportation	Consolidated Planning Grant FY 2020	None	64300	1,327,087	—
Missouri Highway and Transportation Commission	Consolidated Planning Grant FY 2020	None	64300	1,935,775	—
Subtotal – 20.505				<u>3,264,580</u>	<u>—</u>
20.507 – Federal Transit Formula Grants					
Federal Transit Administration	FTA-MO PSP Projects 2019	MO-2019-009-00	61720	224,723	—
Federal Transit Administration	FTA-MO PSP Projects 2015	MO-95-X017-00	61860	2,144	—
Federal Transit Administration	FTA-MO CMAQ 2017	MO-2018-001-00	66370	486	—
Federal Transit Administration	FTA-MO CMAQ 2018 - Air Quality	MO-2018-017-00	66374	215,598	—
Federal Transit Administration	FTA-MO CMAQ 2018 - Active Transportation	MO-2018-017-00	66375	15,823	—
Federal Transit Administration	FTA-MO CMAQ 2018 - Rideshare	MO-2018-017-00	66376	19,246	—
Federal Transit Administration	FTA-MO CMAQ 2019 - Air Quality	MO-2020-004-00	66377	28,889	—
Federal Transit Administration	FTA-MO CMAQ 2019 - Active Transportation	MO-2020-004-00	66378	17,867	—
Federal Transit Administration	FTA-MO CMAQ 2019 - Rideshare	MO-2020-004-00	66379	88,232	—
Federal Transit Administration	FTA-MO CMAQ 2020 - Active Transportation	MO-2020-032-00	66381	3,267	—
Federal Transit Administration	FTA-MO CMAQ 2020 - Rideshare	MO-2020-032-00	66382	8,445	—
Subtotal – 20.507				<u>624,720</u>	<u>—</u>
20.513 – Enhanced Mobility of Seniors and Individuals with Disabilities					
Kansas City Area Transportation Authority	FTA Section 5310 Program Administration, FY 2017-18	None	61062	30,894	—
Kansas City Area Transportation Authority	FTA Section 5310 Program Administration, FY 2019-20	None	61063	57,559	—
Subtotal – 20.513				<u>88,453</u>	<u>—</u>
20.600 – State and Community Highway Safety					
Kansas Department of Transportation	Destination Safe FY 18-20	PM-1516-20	61945	19,978	—
Kansas Department of Transportation	Destination Safe FY 20-23	PM-1516-21	61948	3,000	—
Subtotal – 20.600				<u>22,978</u>	<u>—</u>
20.703 – Interagency Hazardous Materials Public Sector Training and Planning Grants					
Kansas Division of Emergency Management	Kansas HMEP Training FY 19-20	HM-HMP-0542-16-01-00	71110	4,500	—

# MID-AMERICA REGIONAL COUNCIL

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2020

Federal Funding Agency CFDA Number And Description Agency Awarding Funds To MARC	Grant Identifying Description	Grant Identifying Number	MARC Grant Number	Total Expenditures	Pass-Through To Sub- Recipients
<b>Department of the Treasury</b>					
21.019 – Coronavirus Relief Fund					
Johnson County, KS Department of Health and Environment	COVID-19 KC Regional Public Health Agenda for Testing and Tracing		51600	\$ 330,682	\$ —
Unified Government of Wyandotte County Kansas City, KS	COVID-19 KC Regional Public Health Agenda for Testing and Tracing		51600	170,846	—
Subtotal – 21.019				<u>501,528</u>	<u>—</u>
<b>Environmental Protection Agency:</b>					
66.001 – Air Pollution Control Program Support					
Kansas Department of Health and Environment	KDHE Air Quality Implementation FY 2020	None	66304	35,794	—
66.454 – Water Quality Management Planning					
Missouri Department of Natural Resources	EPA MDNR Water Quality Management Planning FY2020-22-604(b)	C6007476-16	34370	4,528	—
66.461 – Regional Wetland Program Development Grants					
Environmental Protection Agency	EPA KC Metro Infrastructure Plan FY 18-19	97763101	34360	99,342	—
Environmental Protection Agency	EPA KC Metro Green Infrastructure Plan FY 20-21	97770601	34361	22,929	—
Subtotal – 66.461				<u>122,271</u>	<u>—</u>
66.605 – Performance Partnership Grants					
Missouri Department of Natural Resources	MDNR Air Quality 2019-20	A-2000-20	62236	16,086	—
Missouri Department of Natural Resources	MDNR Air Quality 2020-21	A-2000-21	62237	4,019	—
Subtotal – 66.605				<u>20,105</u>	<u>—</u>
Total expenditures of federal awards				<u>\$ 40,418,921</u>	<u>\$ 18,841,937</u>



# **MID-AMERICA REGIONAL COUNCIL**

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## **NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**December 31, 2020**

### **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, 2020. 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, 2020.

### **5. Indirect Costs Rate**

MARC has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

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**MID-AMERICA REGIONAL COUNCIL**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**December 31, 2020**

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**Section I - Summary Of Auditors' Results**

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**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 ☒ no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? ☐ yes ☒ none reported

Noncompliance material to financial statements noted? ☐ yes ☒ no

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? ☐ 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)?

☐ yes ☒ no

Identification of major programs:

<u>CFDA Number</u>	<u>Name Of Federal Program Or Cluster</u>
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93.600	Head Start Cluster
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21.019	COVID-19 Coronavirus Relief Fund
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Dollar threshold used to distinguish between type A and type B programs: \$1,212,568  
Auditee qualified as low-risk auditee? Yes

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**MID-AMERICA REGIONAL COUNCIL**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*Continued*)**

**December 31, 2020**

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**Section II - Financial Statement Findings**

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None

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**Section III - Federal Award Findings And Questioned Costs**

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None