
MID-AMERICA REGIONAL COUNCIL

UNIFORM GUIDANCE

SINGLE AUDIT REPORT

DECEMBER 31, 2021

DRAFT

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**Independent Auditors' Report On Internal
Control Over Financial Reporting And On
Compliance And Other Matters Based On An
Audit Of Financial Statements Performed In
Accordance With *Government Auditing Standards***

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, 2021, 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 28, 2022.

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.

June 28, 2022

**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, 2021. 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, 2021.

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.

Auditor's 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.

Report On 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 Auditor's 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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, 2021, 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 28, 2022, 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, 2021

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 Nutrition Incentive Program	2020-70030-33185	52690	\$ 874,919	\$ 395,075
Department of Agriculture	USDA GusNIP CRR Nutrition Incentive Program	2021-07329	52695	1,980	23,639
Subtotal – 10.331				876,899	418,714
Department of Commerce:					
11.302 – Economic Development Support for Planning Organizations					
Economic Development Administration	EDA Partnership Planning 2018-2021	FED18DEN3020010	52860	51,096	—
Economic Development Administration	EDA Partnership Planning 2021-2024	ED21DEN3020029	52865	51,776	—
Subtotal – 11.302				102,872	—
11.307 – Economic Adjustment Assistance					
Economic Development Administration	EDA CARES Disaster Recovery Planning	ED20DEN3070056	58075	144,464	—
Economic Development Administration	EDA Workforce: KC Regional Economic Recovery Program	05-79-06096	58080	385,556	165,693
Subtotal – 11.307				530,020	165,693
Department of Health and Human Services:					
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	39	—
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	—	—
Missouri Department of Health and Senior Services	SFY 21 Area Agency on Aging Programs	ERS 105 21 007	Various	—	—
Subtotal – 93.041				—	—
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	—	—
Missouri Department of Health and Senior Services	SFY 21 Area Agency on Aging Programs	ERS 105 21 007	Various	—	—
Subtotal – 93.042				—	—
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	—	—
Missouri Department of Health and Senior Services	SFY 21 Area Agency on Aging Programs	ERS 105 21 007	Various	—	—
Subtotal – 93.043				—	—

See the notes to schedule of expenditures of federal awards.

MID-AMERICA REGIONAL COUNCIL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued) For The Year Ended December 31, 2021

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 for Supportive Services and Senior Centers Missouri Department of Health and Senior Services Missouri Department of Health and Senior Services Program Income Program Income Subtotal – 93.044	SFY 20 Area Agency on Aging Programs SFY 21 Area Agency on Aging Programs SFY 20 Area Agency on Aging Programs SFY 21 Area Agency on Aging Programs	ERS 105 20 007 ERS 105 21 007 ERS 105 20 007 ERS 105 21 007	Various Various Various Various	\$ 4,000,000 4,000,000	 —
93.045 – Special Programs for the Aging Title III, Part C Nutrition Services Missouri Department of Health and Senior Services Missouri Department of Health and Senior Services Program Income Program Income Subtotal – 93.045	SFY 20 Area Agency on Aging Programs SFY 21 Area Agency on Aging Programs SFY 20 Area Agency on Aging Programs SFY 21 Area Agency on Aging Programs	ERS 105 20 007 ERS 105 21 007 ERS 105 20 007 ERS 105 21 007	Various Various Various Various	 —	 —
93.048 – Special Programs for the Aging, Title IV, and Title II, Discretionary Projects Meals on Wheels of America Association	Technology Interventions	None	28575	—	—
93.052 – National Family Caregiver Support, Title III, Part E Missouri Department of Health and Senior Services Missouri Department of Health and Senior Services Program Income Program Income Subtotal – 93.052	SFY 20 Area Agency on Aging Programs SFY 21 Area Agency on Aging Programs SFY 20 Area Agency on Aging Programs SFY 21 Area Agency on Aging Programs	ERS 105 20 007 ERS 105 21 007 ERS 105 20 007 ERS 105 21 007	Various Various Various Various	 —	 —
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	—	—
93.268 – Immunization Cooperative Agreements Missouri Department of Health and Senior Services (MO DHSS)	COVID-19 Vaccine Registry Assistance for Older Missourians	DH210049686	21517	267,463	27,878
93.434 – Every Student Succeeds Act/Preschool Development Grants UMKC Workforce Study	UMKC Workforce Study	90TP0066-02-00	49850	52,863	—

See the notes to schedule of expenditures of federal awards.

MID-AMERICA REGIONAL COUNCIL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For The Year Ended December 31, 2021

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
93.600 – Head Start					
Department of Health and Human Services	Federal Early Head Start Expansion FY 20-21	07HP000084-04	42130	1,113,688	586,916
Department of Health and Human Services	COVID-19 Federal Early Head Start Expansion FY20-21	07HP000084-04C3	42131	67,601	42,742
Department of Health and Human Services	Federal Early Head Start Expansion FY21-22	07HP0000467-01-01	42135	331,230	288,599
Department of Health and Human Services	Federal Early Head Start Expansion FY 20-21		42188	77,257	—
Department of Health and Human Services	COVID-19 Federal Early Head Start Expansion FY20-21	07CH0100610-04-02	42189	1,814,975	756,701
Department of Health and Human Services	Federal Head Start and Early Head Start FY 21	07CH010610-03	42190	22,657,599	13,058,982
Department of Health and Human Services	Federal Core Operating Head Start & Early Head Start FY21-22	07CH010610-05	42200	2,205,134	2,120,377
Subtotal – 93.600				28,267,484	16,854,317
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	98,785	—
Department of Health and Human Services	Dept of HHS, Admin for Community Living-Chronic Disease Self-Ma	90CSSG0043-01-0	20625	117,291	40,711
Subtotal – 93.734				216,076	40,711
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	38,356	7,245
93.889 - National Bioterrorism Hospital Preparedness Program					
Missouri Department of Health and Senior Services	Bioterrorism Hospital Preparedness ASPR FY 2020	CS200489001 Amendment #02	77180	182,624	—
Missouri Department of Health and Senior Services	Bioterrorism Hospital Preparedness ASPR FY 2021	CS200489001 Amendment #03	77185	152,341	—
Subtotal - 93.889				334,965	—
93.969 - PPHF Geriatric Education Centers					
St Louis University	Geriatric Workforce Enhancement Program	eRS #43173	20530	8,653	—

See the notes to schedule of expenditures of federal awards.

MID-AMERICA REGIONAL COUNCIL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued) For The Year Ended December 31, 2021

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 Homeland Security: 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	31,575	—
Missouri Department of Public Safety	MO Homeland Security Grant FY 2019 - LETPA TEW	EMW-2019-SS-00039-21	73334	14,351	—
Missouri Department of Public Safety	MO Homeland Security Grant FY 2020 - LETPA TEW	EMW-2020-SS-00051-17	73335	27,993	—
Missouri Department of Public Safety	MO Homeland Security Grant Program FY 2018	EMW-2018-SS-00044-01	73380	65,158	5,174
Missouri Department of Public Safety	MO Homeland Security Grant Program FY 2019	EMW-2019-SS-00039-02	73600	302,124	156,204
Missouri Department of Public Safety	MO Homeland Security Grant Program FY 2020	EMW-2020-SS-00051	73620	235,330	34,966
Missouri Department of Public Safety	MO Homeland Security Grant Program FY 2021	EMW-2020-SS-00051	73640	30,892	—
Kansas Highway Patrol	KS Homeland Security Grant Program FY 2017	EMW-2017-SS-00010-S01	73460	27,103	—
Kansas Highway Patrol	KS Homeland Security Grant Program FY 2018	EMW-2018-APP-00003	73480	50,452	19,894
Kansas Highway Patrol	KS Homeland Security Grant Program FY 2019	EMW-2019-SS-00004	73500	94,840	68,860
Kansas Highway Patrol	KS Homeland Security Grant Program FY 2020	EMW-2020-SS-00006	73520	121,805	50,859
Kansas Highway Patrol	KS Homeland Security Grant Program FY 2021	EMW-2021-SS-00018	73540	23,420	—
Subtotal – 97.067				1,025,043	335,957
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	\$ 154,364	\$ —
Department of Housing and Urban Development: 14.218 – Community Development Block Grants Missouri Housing Development Commission	Kansas City, MO Fair Housing Market Analysis & Report	2021-0032	52263	85,782	—
14.231 – Emergency Solutions Grant Program Missouri Housing Development Commission	HUD CARES ESG-CV HMIS-Johnson County KS FY20-21	ESGCV1-2020-06	52313	36,386	—
14.261 – Homeless Management Information Systems Technical Assistance Dept. of Housing and Urban Development	HUD HMIS Capacity Building	MO00287H7P041800	52306	20,403	—
14.267 – Continuum of Care Program Dept. of Housing and Urban Development	Health Management Information System (HMIS)- Kansas FY 2020-2021	KS0113L7P051904	52312	36,059	—
Dept. of Housing and Urban Development	Health Management Information System (HMIS)- Kansas FY 2021-2022	KS0113L7P052005	52314	14,681	—
Subtotal – 14.267				50,740	—
Department of Interior: 15.935 – National Trails System Projects National Park Service	National Park Service Historic Trails Implementation	P18AC00960	52846	14,996	—

See the notes to schedule of expenditures of federal awards.

MID-AMERICA REGIONAL COUNCIL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued) For The Year Ended December 31, 2021

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 Justice: 16.745 - Criminal and Juvenile Justice and Mental Health Collaboration Program Dept. of Justice	U.S. Dept of Justice Eastern Jackson County Co-Responder Program	2020-MO-BX-0044	58220	163,155	129,840
Department of Transportation: 20.205 - Highway Planning & Construction	KDOT PSP Projects 2021	213-20	61750	339,931	—
Kansas Department of Transportation	MO & KS OGL Operations FY 2021-2022	Various	65230	767,922	—
Kansas Department of Transportation	KDOT OGL CMAQ Signal Enhancements	None	65396	36,368	—
Kansas Department of Transportation	MoDOT OGL CMAQ Signal Expansion	CMAQ 3302 (424)	65397	38,270	—
Kansas Department of Transportation	MoDOT OGL CMAQ US-71 Traffic Signal Enhancements	CMAQ 3302 (425)	65398	52,000	—
Kansas Department of Transportation	KS CMAQ Air Quality Public Education 2020	101-20	66354	2,540	—
Kansas Department of Transportation	KS CMAQ 2020 Active Transportation	163-20	66355	482	—
Kansas Department of Transportation	KS CMAQ 2020 Rideshare	102-20	66356	13,934	—
Kansas Department of Transportation	KS CMAQ Air Quality Public Education 2021	158-21	66357	233,400	—
Kansas Department of Transportation	KS CMAQ Active Transportation 2021	172-21	66358	26,506	—
Kansas Department of Transportation	KS CMAQ Rideshare 2021	66-21/46 N-0436-21	66359	125,000	—
Subtotal - 20.205				1,636,353	—
20.505 - Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	Consolidated Planning Grant FY 2021	None	64400	—	—
Kansas Department of Transportation	Consolidated Planning Grant FY 2021	None	64400	3,105,346	—
Missouri Highway and Transportation Commission				3,105,346	—
Subtotal - 20.505				—	—
20.507 - Federal Transit Formula Grants	FTA-MO PSP Projects 2021	1851-2021-1	61740	199,005	—
Federal Transit Administration	FTA-MO PSP Projects 2015	MO-95-X017-00	61860	19,560	—
Federal Transit Administration	FTA-MO CMAQ 2018 - Air Quality	MO-2018-017-00	66374	5,027	—
Federal Transit Administration	FTA-MO CMAQ 2019 - Air Quality	MO-2020-004-00	66377	203,861	—
Federal Transit Administration	FTA-MO CMAQ 2019 - Active Transportation	MO-2020-004-00	66378	18,107	—
Federal Transit Administration	FTA-MO CMAQ 2019 - Rideshare	MO-2020-004-00	66379	36,768	—
Federal Transit Administration	FTA-MO CMAQ 2020 - Air Quality	MO-2020-032-00	66380	84,284	—
Federal Transit Administration	FTA-MO CMAQ 2020 - Active Transportation	MO-2020-032-00	66381	4,334	—
Federal Transit Administration	FTA-MO CMAQ 2020 - Rideshare	MO-2020-032-00	66382	58,292	—
Subtotal - 20.507				629,238	—
20.513 - Enhanced Mobility of Seniors and Individuals with Disabilities	FTA Section 5310 Program Administration, FY 2019-20	None	61063	32,333	—
Kansas City Area Transportation Authority				—	—
20.600 - State and Community Highway Safety	Destination Safe FY 20-23	PM-1516-21	61948	16,964	—
Kansas Department of Transportation				—	—
20.615 - E-911 Grant Program	KS 911 Improved Broadband Capability	69N3761930000091 MO0-10	78520	288,906	—
Missouri Department of Public Safety	MO FY19 Next Generation 911	78620	78620	498,665	—
				787,571	—

See the notes to schedule of expenditures of federal awards.

MID-AMERICA REGIONAL COUNCIL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued) For The Year Ended December 31, 2021

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 Materials Public Sector Training and Planning Grants Kansas Division of Emergency Management Kansas Division of Emergency Management Subtotal – 20.703	Kansas HMEP Training FY 19-20 Kansas HMEP Training FY 20-21	HM-HIMP-0542-16-01-00 693JK31940016HEMP	Various Various	35,500 35,912 71,412	— — —
Department of Treasury 21.019 - Coronavirus Relief Fund Health Forward Foundation of Greater Kansas City - MAY NOT BE FEI KC Regional Public Health Agenda for Testing & Tracing		FY20-01722	51600	69,318	—
Environmental Protection Agency: 66.001 – Air Pollution Control Program Support Kansas Department of Health and Environment	KDHE Air Quality Implementation FY 2021	None	66305	50,200	—
66.454 – Water Quality Management Planning Missouri Department of Natural Resources	EPA MDNR Water Quality Management Planning FY2020-22-604(b)	C6007476-16	34370	27,378	—
66.461 – Regional Wetland Program Development Grants Environmental Protection Agency	EPA KC Metro Green Infrastructure Plan FY 20-21	97770601	34361	71,379	—
66.605 – Performance Partnership Grants Missouri Department of Natural Resources Missouri Department of Natural Resources Subtotal – 66.605	MDNR Air Quality 2020-21 MDNR Air Quality 2021-22	A-2000-21 A-2000-22	62237 62238	12,067 3,027 15,094	— — —
66.818 – Brownfields Multipurpose, Assessment, Revolving... US Environmental Protection Agency (EPA)	EPA Kansas City Regional Brownfields Coalition Assessment	97782401	35290	10,249	—
Total expenditures of federal awards			\$ 42,769,394	\$ 17,980,355	

MID-AMERICA REGIONAL COUNCIL

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2021

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, 2021. 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, 2021.

5. Indirect Costs Rate

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

MID-AMERICA REGIONAL COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
December 31, 2021

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 ☒ 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>Assistance Listing Number</u>	<u>Name Of Federal Program Or Cluster</u>
93.600	Head Start Cluster
20.507	Federal Transit Formula Grants
93.044, 93.045, 93.053	Aging Cluster

Dollar threshold used to distinguish between type A and type B programs: \$1,283,082
Auditee qualified as low-risk auditee? Yes

MID-AMERICA REGIONAL COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*Continued*)
December 31, 2021

Section II - Financial Statement Findings

None

Section III - Federal Award Findings And Questioned Costs

None

DRAFT