
MID-AMERICA REGIONAL COUNCIL

UNIFORM GUIDANCE

SINGLE AUDIT REPORT

DECEMBER 31, 2024

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
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, 2024, and the related notes to the financial statements, which collectively comprise MARC's basic financial statements, and have issued our report thereon dated June 26, 2025.

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 26, 2025

**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, 2024. 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, 2024.

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.

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 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. 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, 2024, 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 26, 2025, 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.

DATE*

MID-AMERICA REGIONAL COUNCIL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2024

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	\$ 1,001,363	\$ 469,835
Department of Agriculture	COVID 19 USDA GusNIP CRR Nutrition Incentive Program	2021-07329	52695	1,269,647	290,760
Department of Agriculture	USDA GusNIP Produce Prescription Program	2022-70424-38548	52696	143,086	58,813
Subtotal – 10.331				<u>2,414,096</u>	<u>819,408</u>
Department of Commerce:					
11.302 – Economic Development Support for Planning Organizations					
Economic Development Administration	EDA Partnership Planning 2021-2024	ED21DEN3020029	52865	22,199	—
Economic Development Administration	EDA Partnership Planning 2024-2027	ED24DEN0G0241	52866	47,525	—
Subtotal – 11.302				<u>69,724</u>	<u>—</u>
Department of Energy:					
81.086 – Conservation Research and Development					
Department of Energy	DOE Renew America's Nonprofits	DE-SE0001001	58400	362,936	66,106
81.117 - Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance					
Metropolitan Energy Center	Mid-America Collaborative for Codes Workforce Development and Implementation	S-MACC02	36000	14,545	—
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 24 Area Agency on Aging Programs	ERS 105 24 007	Various	12,387	—
Missouri Department of Health and Senior Services	SFY 25 Area Agency on Aging Programs	ERS 105 25 007	Various	5,734	—
Subtotal – 93.042				<u>18,121</u>	<u>—</u>
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 24 Area Agency on Aging Programs	ERS 105 24 007	Various	32,286	4,942
Missouri Department of Health and Senior Services	SFY 24 Area Agency on Aging Programs - ARPA	ERS 105 24 007	Various	126,609	9,958
Missouri Department of Health and Senior Services	SFY 25 Area Agency on Aging Programs	ERS 105 25 007	Various	25,031	18,800
Subtotal – 93.043				<u>183,926</u>	<u>33,700</u>

MID-AMERICA REGIONAL COUNCIL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2024

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 24 Area Agency on Aging Programs	ERS 105 24 007	Various	424,897	24,172
Missouri Department of Health and Senior Services	SFY 24 Area Agency on Aging Programs - ARPA	ERS 105 24 007	Various	1,063,349	-
Missouri Department of Health and Senior Services	SFY 25 Area Agency on Aging Programs	ERS 105 25 007	Various	1,326,470	104,289
Program Income	SFY 24 Area Agency on Aging Programs	ERS 105 24 007	Various	98	98
Program Income	SFY 25 Area Agency on Aging Programs	ERS 105 25 007	Various	35	35
Missouri Department of Health and Senior Services	Value Based Provider (Medicaid) Reassessment	CS230932004	21678	(15,244)	-
Subtotal – 93.044				<u>2,799,605</u>	<u>128,594</u>
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	1,359,659	744,929
Missouri Department of Health and Senior Services	SFY 24 Area Agency on Aging Programs - ARPA	ERS 105 24 007	Various	963,957	574,757
Missouri Department of Health and Senior Services	SFY 25 Area Agency on Aging Programs	ERS 105 25 007	Various	1,749,610	1,134,523
Program Income	SFY 24 Area Agency on Aging Programs	ERS 105 24 007	Various	103,757	98,013
Program Income	SFY 25 Area Agency on Aging Programs	ERS 105 23 007	Various	107,562	103,104
Subtotal – 93.045				<u>4,284,545</u>	<u>2,655,326</u>
93.048 – Special Programs for the Aging, Title IV, and Title II, Discretionary Projects					
Administration for Community Living	Community Care Hub	90NWCH0001-01-02	20630	53,311	—
Missouri Association of Area Agencies on Aging	COVID 19 and Influenza Vaccine Uptake Initiative for Older Adults and people with Disabilities	90HDCR0007-01-00	20635	110,631	—
				<u>163,942</u>	<u>—</u>
93.052 – National Family Caregiver Support, Title III, Part E					
Missouri Department of Health and Senior Services	SFY 24 Area Agency on Aging Programs	ERS 105 24 007	Various	220,532	20,355
Missouri Department of Health and Senior Services	SFY 24 Area Agency on Aging Programs - ARPA	ERS 105 24 007	Various	364,459	-
Missouri Department of Health and Senior Services	SFY 25 Area Agency on Aging Programs	ERS 105 25 007	Various	356,206	81,385
Program Income	SFY 24 Area Agency on Aging Programs	ERS 105 24 007	Various	100	100
Subtotal – 93.052				<u>941,297</u>	<u>101,840</u>
93.053 – Nutrition Services Incentive Program (Aging Cluster)					
Missouri Department of Health and Senior Services	SFY 24 Area Agency on Aging Programs	ERS 105 24 007	Various	64,448	(3,851)
Missouri Department of Health and Senior Services	SFY 25 Area Agency on Aging Programs	ERS 105 25 007	Various	350,889	95,873
Subtotal – 93.053				<u>415,337</u>	<u>92,022</u>
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	740,952	518,209

MID-AMERICA REGIONAL COUNCIL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2024

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	None	52058	235,089	—
93.575 – Child Care and Development Block Grant (CCDF Cluster) Missouri Department of Elementary and Secondary Education Missouri Department of Elementary and Secondary Education Missouri Department of Elementary and Secondary Education Missouri Department of Elementary and Secondary Education Missouri Department of Elementary and Secondary Education Missouri Department of Elementary and Secondary Education Subtotal – 93.575	Preschool Child Care Collaborative Network Preschool Child Care Collaborative Network Infant Toddler Child Care Collaborative Network Infant Toddler Child Care Collaborative Network Home Based Child Care Collaborative Network Home Based Child Care Collaborative Network	CS230237003 CS230237003 CS230236004 CS230236004 CS230235004 CS230235004	49900 49901 49910 49911 49920 49921	398,848 495,439 241,768 305,418 176,190 135,835 1,753,498	— — — — — — —
93.576 - Refugee & Entrant Assistance Department of Health and Human Services	Refugee Family Child Care Micoenterprise Development Program	90RG0250-01-00	49290	19,447	—
93.600 – Head Start Cluster Department of Health and Human Services Department of Health and Human Services Department of Health and Human Services Department of Health and Human Services Subtotal – 93.600	Core Head Start & Early Head Start FY21-22 Core Head Start & Early Head Start FY22-23 Core Head Start & Early Head Start FY23-24 Core Head Start & Early Head Start FY24-25	07CH010610-05 07CH010610-06 07CH012381-01 07CH012381-02	42200 42210 42220 42230	(19,272) (6,630) 27,285,191 4,764,133 32,023,422	— — 15,169,634 2,453,992 17,623,626
93.667 – Social Services Block Grant Missouri Department of Health and Senior Services Missouri Department of Health and Senior Services Subtotal – 93.667	SFY 24 Area Agency on Aging Programs SFY 25 Area Agency on Aging Programs	ERS 105 24 007 ERS 105 25 007	Various Various	190,208 123,884 314,092	145,102 37,008 182,110
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	Dept. of HHS, Admin for Community Living-Chronic Disease Self-Management ACL CDSME 2021-2024	90CSSG0043-01-0	20625	266,072	27,524
93.747 - Elder Abuse Prevention Interventions Program Department of Health and Human Services	Managed Services Network	CS221944005 Amendment 3	21520	113,347	—

MID-AMERICA REGIONAL COUNCIL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2024

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 2023	CS232784001	77195	230,130	—
Missouri Department of Health and Senior Services	Bioterrorism Hospital Preparedness ASPR FY 2024	CS232784001-02	77205	154,898	—
Subtotal – 93.889				385,028	—
93.988 - Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems					
Missouri Department of Health and Senior Services	Diabetes Self Management Program Network	KQ250056669	20510	3,855	—
Department of Homeland Security:					
97.039 - Hazard Mitigation Grant					
Missouri State Emergency Management Agency	Hazard Mitigation Plan 2024	FEMA-4665-DR-MO-0009	74229	45,884	—
97.067 – Homeland Security Grant Program					
Missouri Department of Public Safety	Urban Areas Security Initiative FY22	EMW-2022-SS-00094-02	73250	627,096	374,944
Missouri Department of Public Safety	Urban Areas Security Initiative FY23	EMW-2023-SS-00085	73260	307,373	—
Missouri Department of Public Safety	MO Homeland Security Grant FY 2020 - LETPA TEW	EMW-2020-SS-00051-17	73335	8,572	—
Missouri Department of Public Safety	MO Homeland Security Grant FY 2021 - LETPA TEW	EMW-2021-SS-00038-62	73336	37,616	—
Missouri Department of Public Safety	MO Homeland Security Grant Program FY 2020	EMW-2020-SS-00051	73620	101,785	50,027
Missouri Department of Public Safety	MO Homeland Security Grant Program FY 2021	EMW-2021-SS-00038	73640	71,008	29,630
Kansas Highway Patrol	KS Homeland Security Grant Program FY 2020	EMW-2020-SS-00006	73520	37,901	23,256
Kansas Highway Patrol	KS Homeland Security Grant Program FY 2021	EMW-2021-SS-00018	73540	154,956	87,964
Kansas Highway Patrol	KS Homeland Security Grant Program FY 2022	EMW-2022-SS-00016	73560	248,066	84,622
Kansas Highway Patrol	KS Homeland Security Grant Program FY 2023	EMW-2023-SS-00003-S01	73565	133,147	13,945
Kansas Highway Patrol	KS Homeland Security Grant Program FY 2024	EMW-2024-SS-00003-S01	73570	15,890	—
Subtotal – 97.067				1,743,410	664,388
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 Co-Responder Program	2020-MO-BX-0044	58220	162,926	162,926
Department of Justice	U.S. Dept. of Justice Connect and Protect Program	15PBJA-23-GG-02158-MENT	58230	164,040	120,930
Subtotal – 16.745				326,966	283,856
16.753 - Congressionally Recommended Awards					
Department of Justice	DOJ Automated License Plate Readers	15PBJA-24-GG-00318-BRND	58245	5,120	—
Department of U.S. Treasury:					
21.027 - ARPA					
Missouri Office of Administration/ Missouri Department of Public Safety	COVID 19 Kansas City MARC NG 911 Routers 2.0	SLFRP4542	16260	1,551,701	—

MID-AMERICA REGIONAL COUNCIL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2024

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 Cluster					
Kansas Department of Transportation	KDOT PSP Projects 2023	239-22	61770	251,683	—
Kansas Department of Transportation	Operation Green Light Operations FY 2023-2024	K-9218-23	65240	163,213	—
Kansas Department of Transportation	KS Operation Green Light Advanced Traffic Management System	N-0741-01	65399	60,268	—
Kansas Department of Transportation	KS CMAQ Active Transportation 2024	211-24	66398	36,000	—
Kansas Department of Transportation	KS CMAQ Rideshare 2024	46 N-0436-24	66399	150,000	—
Kansas Department of Transportation	KS CMAQ Air Quality Public Education Program 2024	46 N-0435-24	66397	277,500	—
Kansas Department of Transportation	KS CMAQ Active Transportation 2023	N-0318-23	66368	7,539	—
Missouri Highway and Transportation Commission	MoDOT Operation Green Light CMAQ Signal Enhancements	CMAQ 3302 (424)	65397	361,069	—
Missouri Highway and Transportation Commission	MO Operation Green Light Advanced Traffic Management System	CMAQ 3302 (430)	65399	131,058	—
Missouri Highway and Transportation Commission	Operation Green Light Operations FY 2023-2024	STBG-3302 (436)	65240	380,831	—
Missouri Highway and Transportation Commission	MoDOT COVID (CRRSAA) Regional Overlay Project	HIP 9901 (441)	69649	6,910,356	—
Subtotal – 20.205				8,729,517	—
20.505 – Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research					
Kansas Department of Transportation	Consolidated Planning Grant FY 2023	None	64600	(346)	—
Kansas Department of Transportation	Consolidated Planning Grant FY 2024	None	64700	2,050,422	—
Missouri Highway and Transportation Commission	Consolidated Planning Grant FY 2024	None	64700	2,708,522	—
Subtotal – 20.505				4,758,598	—
20.507 – Federal Transit Formula Grants (Federal Transit Cluster)					
Federal Transit Administration	FTA-MO PSP 2023	1851-2022-2	61760	318,274	—
Federal Transit Administration	FTA-MO CMAQ 2021 - Rideshare	MO-2021-026-00	66385	45	—
Federal Transit Administration	FTA-MO CMAQ 2022 - Air Quality	MO-2022-022-00	66386	47,972	—
Federal Transit Administration	FTA-MO CMAQ 2022 - Active Transportation	MO-2022-022-00	66387	36,000	—
Federal Transit Administration	FTA-MO CMAQ 2022 - Rideshare	MO-2022-022-00	66388	63,262	—
Federal Transit Administration	FTA-MO CMAQ 2023 - Air Quality	MO-2023-011-00	66390	240,567	—
Federal Transit Administration	FTA-MO CMAQ 2023 - Active Transportation	MO-2023-011-00	66391	22,125	—
Federal Transit Administration	FTA-MO CMAQ 2023 - Rideshare	MO-2023-011-00	66392	64,612	—
Subtotal – 20.507				792,857	—
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 2021-22	None	61064	19,752	—
Kansas City Area Transportation Authority	KCATA FTA Section 5310 Program Administration, FY 2023-24	None	61065	91,496	—
Subtotal – 20.513				111,248	—
20.600 – State and Community Highway Safety (Highway Safety Cluster)					
Kansas Department of Transportation	Destination Safe FY 23-26	PM-1516-24	61949	20,000	—

MID-AMERICA REGIONAL COUNCIL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2024

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	41,346	—
Kansas Division of Emergency Management	KS HMEP Training FY 22-25	693JK32240057HMEP	71122	99,900	—
Subtotal – 20.703				141,246	—
20.933 – National Infrastructure Investments					
U.S. Department of Transportation	US DOT Bistate Sustainable Reinvestment Corridor Planning Project	MO-2024-001-00	69950	654,716	—
20.939 – Safe Streets and Roads For All					
U.S. Department of Transportation	USDOT Safe Streets for All	693JJ3244033	69951	34,168	—
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	622,490	213,993
Environmental Protection Agency:					
66.001 – Air Pollution Control Program Support					
Kansas Department of Health and Environment	KDHE Air Quality Implementation FY 2024	None	66308	51,908	—
66.046 – Climate Pollution Reduction Grants					
US Environmental Protection Agency	EPA Climate Pollution Reduction Program	5D-96704301	35310	265,976	—
66.306 – Environmental Justice Collaborative Problem- Solving Cooperative Agreement Program					
US Environmental Protection Agency	EPA Climate Resiliency	84037401	35300	76,511	70,843
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	27,140	—
Kansas Department of Health and Environment	KDHE WQ Management Planning 604(b) - FY2024	RCPO1	34372	120,000	—
Subtotal – 66.454				147,140	—
66.460 – Nonpoint Source Implementation Grants					
Kansas Department of Health and Environment	KDHE Watershed Restoration & Protection Strategy (WRAPS)	2024-SWP001	35740	128,234	—
66.605 – Performance Partnership Grants					
Missouri Department of Natural Resources	MDNR Air Quality 2023-24	A-2000-24	62240	16,086	—
Missouri Department of Natural Resources	MDNR Air Quality 2024-25	A-2000-25	62241	1,348	—
Subtotal – 66.605				17,434	—
66.818 – Brownfields Multipurpose, Assessment, Revolving...					
US Environmental Protection Agency	EPA Kansas City Regional Brownfields Coalition Assessment	97782401	35290	91,798	27,164
Total expenditures of federal awards				\$ 67,839,798	\$ 23,508,709

MID-AMERICA REGIONAL COUNCIL

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2024

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, 2024. 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, 2024.

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.

MID-AMERICA REGIONAL COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
December 31, 2024

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:

Assistance Listing Number	Name Of Federal Program Or Cluster
93.600	Head Start Cluster
93.575	Child Care and Development Fund Cluster
93.243	Substance Abuse and Mental Health Services

Dollar threshold used to distinguish between type A and type B programs: \$2,035,194
Auditee qualified as low-risk auditee? Yes

MID-AMERICA REGIONAL COUNCIL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*Continued*)
December 31, 2024

Section II - Financial Statement Findings

None

Section III - Federal Award Findings And Questioned Costs

None

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MID-AMERICA REGIONAL COUNCIL

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS For The Year Ended December 31, 2024

<i>Finding</i>	<i>Description</i>	<i>Current Year Status</i>
2023-001	It was determined based on research by management that certain fees charged to participating cities and counties in prior years had been recorded as unearned revenue when no time or purpose restrictions existed in the fee arrangements	Corrective action was taken to remediate this finding

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