

MID-AMERICA REGIONAL COUNCIL SOLID WASTE MANAGEMENT DISTRICT

Annual Financial Report For the year ended December 31, 2023

Officers of Mid-America Regional Council Solid Waste Management District

Chair: Doug Wylie, City of Parkville, Missouri

Vice Chair: Michael Jackson, City of Independence, Missouri

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Prepared by:

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MID-AMERICA REGIONAL COUNCIL SOLID WASTE MANAGEMENT DISTRICT

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FINANCIAL SECTION

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Independent Auditors' Report

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

Report On The Audit Of The Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Mid-America Regional Council Solid Waste Management District as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Mid-America Regional Council Solid Waste Management District's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Mid-America Regional Council Solid Waste Management District as of December 31, 2023, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America (GAAP).

Basis For Opinions

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

Emphasis Of Matter Relating To Prior Period Adjustment

As discussed in Note (1)B to the financial statements, fund balance and net position at January 1, 2023 has been restated to properly reduce amounts originally reported as unearned revenue. Our opinion is not modified with respect to this matter.

Responsibilities Of Management For The Financial Statements

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

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

Auditors' Responsibilities For The Audit Of The Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Mid-America Regional Council Solid Waste Management District's basic financial statements. The supplementary information on pages 22 through 38 is presented for the purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the supplementary information on pages 22 through 38 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the information on page 39 but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required By Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2024, on our consideration of the Mid-America Regional Council Solid Waste Management District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Mid-America Regional Council Solid Waste Management District's internal control over financial reporting and compliance.

June 24, 2024

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MID-AMERICA REGIONAL COUNCIL SOLID WASTE MANAGEMENT DISTRICT

Management's Discussion and Analysis

December 31, 2023

This discussion and analysis of the Mid-America Regional Council Solid Waste Management District's (the District) financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2023. It should be read in conjunction with the District's basic financial statements and notes to the basic financial statements to enhance readers' understanding of the District's financial performance.

Financial Highlights

- The total assets for the District were \$833,999. The liabilities of the District were \$597,351, which includes unearned revenue of \$583,571 from state of Missouri grants, \$3,815 for the household hazardous waste program, \$8,685 from interest income transferred from the General Fund, and \$1,250 from private donations for the Teaching Environmental Stewardship Award. The unearned revenue consists of funds allocated for specific projects and programs to be completed in future years. The District has no long-term debt. The District's net position was \$235,678 which is assigned for program reserve purposes.
- In 2023 the District reclassified Household Hazardous Waste program fees held in the Household Hazardous Waste Contingency Fund from an unearned revenue liability to recognized revenue on the statement of activities. These funds have accumulated during years that had an excess of annual Household Hazardous Waste program fees over related expenses. There are no time or purpose restrictions placed upon the use of these excess funds; therefore, they did not meet the definition of a liability. These funds are categorized as assigned net position.
- At the end of the fiscal year, there was a cash balance of \$833,999. The District has no other assets such as receivables or capital assets.
- The District receives most of its revenues from grants from the state of Missouri. Revenues are earned as expenditures are incurred which are funded by the state grants; therefore, there is no surplus of revenue over expenditures in the state grant accounts. In 2023, operating grant revenues decreased by \$272,999, or 18% from \$1,518,378 to \$1,245,379, due to fewer grant projects that were completed in 2023 as compared to 2022.

Overview of the Financial Statements

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

Government-wide Financial Statements

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

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

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Management's Discussion and Analysis

December 31, 2023

position can be monitored to determine whether the District's financial position is improving or deteriorating.

The Statement of Activities shows how the net position has changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected revenues and accrued expenses for payments to subcontractors).

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

Fund Financial Statements

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

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements are prepared on the modified accrual basis of accounting and focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Revenues are recognized when they become measurable and available, while expenditures are recognized when the related fund liability is incurred. Such information may be useful in evaluating a government's near-term financing requirements.

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

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

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

Notes to Basic Financial Statements

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

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SOLID WASTE MANAGEMENT DISTRICT**

Management's Discussion and Analysis

December 31, 2023

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$235,678 at December 31, 2023. The assigned net position of \$235,678 may be used for program-specific purposes.

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

	Governmental Activities		Increase (Decrease) From Fiscal Year 2022	Percent Increase (Decrease)
	2023	2022		
Assets				
Cash	\$ 832,999	\$ 812,029	\$ 20,970	3 %
Total assets	<u>\$ 832,999</u>	<u>\$ 812,029</u>	<u>\$ 20,970</u>	3 %
Liabilities				
Unearned revenue - state of Missouri	\$ 583,571	\$ 511,114	\$ 72,457	14 %
Unearned revenue - Household Hazardous Waste program	3,815	46,973	(43,158)	(92)
Unearned revenue - interest income	8,685	8,685	-	—
Unearned revenue - Blue Springs security interest default	-	1,261	(1,261)	(100)
Unearned revenue - program income	1,250	750	500	67
Total liabilities	<u>\$ 597,321</u>	<u>\$ 568,783</u>	<u>\$ 28,538</u>	5 %
Net position				
Unrestricted	\$ 235,678	\$ 243,246	\$ (7,568)	(3) %
Total net position	<u>\$ 235,678</u>	<u>\$ 243,246</u>	<u>\$ (7,568)</u>	(3) %

As of December 31, 2023, there was \$583,571 of unearned revenue from the state of Missouri, which was an increase of \$72,457 compared to December 31, 2022, due to fewer grant projects that were completed in 2023. Additionally, the unearned revenue in 2023 for the Household Hazardous Waste program decreased compared to 2022 the timing of cash receipts for the next year's program. Interest income was transferred from unrestricted to restricted unearned revenue to fund district operations and grant awards in 2023 and 2022. As a result of the activities noted above, the amount of cash increased by \$20,970.

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SOLID WASTE MANAGEMENT DISTRICT**

Management's Discussion and Analysis

December 31, 2023

The following table reflects the condensed Statement of Activities for the years ended December 31, 2023 and 2022.

	Governmental Activities		Increase (Decrease) From Fiscal Year 2022	Percent Increase (Decrease)
	2023	2022		
Program revenues:				
Charges for services	\$ 383,126	\$ 375,081	\$ 8,045	2 %
Operating grants & contributions	1,245,379	1,518,378	(272,999)	(18)
General revenues:				
Investment earnings	4,345	5,237	(892)	(17)
Total revenues	<u>\$ 1,632,850</u>	<u>\$ 1,898,696</u>	<u>\$ (265,846)</u>	(14) %
Expenses:				
Program and subgrant expenditures	<u>\$ 1,640,419</u>	<u>\$ 1,928,208</u>	<u>\$ (287,789)</u>	(15) %
Total expenses	<u>\$ 1,640,419</u>	<u>\$ 1,928,208</u>	<u>\$ (287,789)</u>	(15) %
Change in net position	(7,569)	(29,512)	21,943	(74)
Net position - beginning	<u>243,247</u>	<u>272,759</u>	<u>(29,512)</u>	(11)
Net position - ending	<u>\$ 235,678</u>	<u>\$ 243,247</u>	<u>\$ (7,569)</u>	(3) %

The net position of the governmental activities decreased in 2023 by \$7,569 compared to an decrease of \$29,512 in 2022 due to the use of more Household Hazardous Waste assigned funds in 2022. Charges for services are recognized when they become measurable and available. In 2023, charges for services increased 2% from \$375,081 to \$383,126. Operating grant revenues are accrued as grant-allowable expenditures are incurred. In 2023, operating grants and contributions decreased \$272,999, or 18%, due to the completion of fewer grant projects in 2023.

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

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SOLID WASTE MANAGEMENT DISTRICT**

Management's Discussion and Analysis

December 31, 2023

	Total Grant Award	FY 2023	FY 2022	Increase/ (Decrease)
2023 grant award	\$ 1,252,817	\$ 813,629	\$ -	\$ 813,629
2022 grant award	1,321,815	262,148	975,275	(713,127)
2021 grant award	1,134,881	88,212	293,663	(205,451)
2020 grant award	739,044	3,450	70,287	(66,837)
2019 grant award	920,241	11,266	2,007	9,259
2018 grant award	1,046,623	1,655	20,997	(19,342)
Subtotal	6,415,421	1,180,360	1,362,229	(181,869)
Shared grant revenue	-	14,772	17,936	(3,164)
MARC cash	-	-	8,152	(8,152)
Security default funds	49,791	1,261	2,897	(1,636)
Program income	-	-	250	(250)
Interest income	-	9,244	19,799	(10,555)
Contributed services	-	54,514	125,051	(70,537)
Total	<u>\$ 6,465,212</u>	<u>\$ 1,260,151</u>	<u>\$ 1,536,314</u>	<u>\$ (276,163)</u>

Financial Analysis of the District's Funds

Governmental Funds – General Fund

The General Fund is the general operating fund for the District. It is used to account for all financial resources except those required to be accounted for in another fund. A comparison of the General Fund's activity for 2023 and 2022 follows.

	2023	2022	Increase (Decrease) From Fiscal Year 2022	Percent Increase (Decrease)
Revenues:				
Investment earnings	\$ 4,345	\$ 5,237	\$ (892)	(17) %
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>—</u>
Excess of revenues over expenditures	4,345	5,237	(892)	(17)
Fund balance - beginning	<u>11,083</u>	<u>5,846</u>	<u>5,237</u>	<u>90</u>
Fund balance - ending	<u>\$ 15,428</u>	<u>\$ 11,083</u>	<u>\$ 4,345</u>	<u>39 %</u>

The fund balance increased by \$4,345 in 2023, which reflects the investment income allocated to the District less interest income used to fund 2023 grant activities.

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SOLID WASTE MANAGEMENT DISTRICT**

Management's Discussion and Analysis

December 31, 2023

Governmental Funds – Special Revenue Fund

The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes, such as waste reduction, educational outreach and household hazardous waste programs. Grant revenues are recorded only to the extent allowable grant expenditures have been incurred. Grant funds received in excess of revenues earned are recorded as deferred revenues. A comparison of the Special Revenue Fund's activity for 2023 and 2022 follows.

	2023	2022	Increase (Decrease) From Fiscal Year 2022	Percent Increase (Decrease)
Revenues:				
Grant revenues	\$ 1,180,360	\$ 1,362,229	\$ (181,869)	(13) %
Security default revenue	1,261	2,897	(1,636)	(56)
Household Hazardous Waste program fees	383,126	375,081	8,045	2
Program income	-	250	(250)	(100)
MARC cash	-	8,152	(8,152)	(100)
Interest income	9,244	19,799	(10,555)	(53)
Contributed services	54,514	125,051	(70,537)	(56)
Total revenues	<u>\$ 1,628,505</u>	<u>\$ 1,893,459</u>	<u>\$ (264,954)</u>	(14) %
Expenditures:				
Contractual services - subrecipients	<u>\$ 1,640,419</u>	<u>\$ 1,928,208</u>	<u>\$ (287,789)</u>	(15) %
Excess of revenues over expenditures	(11,914)	(34,749)	22,835	(66)
Fund balance - beginning	<u>232,164</u>	<u>266,913</u>	<u>(34,749)</u>	(13)
Fund balance - ending	<u><u>\$ 220,250</u></u>	<u><u>\$ 232,164</u></u>	<u><u>\$ (11,914)</u></u>	(5) %

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

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

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SOLID WASTE MANAGEMENT DISTRICT**

Management's Discussion and Analysis

December 31, 2023

Schedule 2 on page 23 in the Supplemental Information section provides a listing of the subgrants for each fiscal year grant program and reports the current year expenses, prior year(s) expenses, cumulative to date expenses and the status as of December 31, 2023 (open or closed) for each subgrant.

Budget Highlights

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

Economic Condition and Next Year's Programs

State revenues are accessible when the District formally requests the funds and submits budget plans. Generally, the District conducts a subgrant solicitation process for waste reduction, reuse and recycling projects during the summer for the following fiscal year. Unencumbered funds still held at the state level for fiscal years 2020, 2021 and 2022 will be used to support the District's fiscal year 2024 budget.

For fiscal year 2024, the District budgeted funds of \$459,284 for subrecipients and another \$677,160 for the District's operations, outreach, planning and household hazardous waste program activities. A summary of projected revenues and expenditures for fiscal year 2024 is shown below.

Revenues:	
Grant revenues - new appropriation	\$ 1,030,178
Grant revenues - prior appropriation	97,581
Interest income	8,685
MARC local funds	-
Shared grant revenue	35,997
Total revenues	<u>\$ 1,172,441</u>
Expenditures:	
Contractual services - subrecipients	\$ 459,284
District programs	
Operations	181,590
Outreach	250,607
Planning	105,270
HHW program	175,689
Total expenditures	<u>\$ 1,172,441</u>
Excess of revenues over expenditures	<u>\$ -</u>

Requests for Information

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

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

Statement of Net Position

December 31, 2023

	Governmental Activities
Assets	
Cash	\$ 832,999
Total assets	<u>\$ 832,999</u>
Liabilities	
Unearned revenue - state of Missouri	\$ 583,571
Unearned revenue - household hazardous waste program	3,815
Unearned revenue - interest income	8,685
Unearned revenue - program income	<u>1,250</u>
Total liabilities	<u>\$ 597,321</u>
Net Position	
Unrestricted	<u>\$ 235,678</u>
Total net position	<u>\$ 235,678</u>

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

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

Statement of Activities

For the Year Ended December 31, 2023

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position Governmental Activities</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental Activities:				
Program and subgrant expenditures	\$ 1,640,419	\$ 383,126	\$ 1,245,379	\$ (11,914)
Investment earnings				4,345
Change in net position				(7,569)
Total net position, beginning of year, as restated				243,247
Total net position, end of year				\$ 235,678

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

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

Balance Sheet - Governmental Funds

December 31, 2023

	General Fund	Special Revenue Fund	Total
Assets			
Cash	<u>\$ 15,428</u>	<u>\$ 817,571</u>	<u>\$ 832,999</u>
 Liabilities and Fund Balances			
Liabilities:			
Unearned revenue - state of Missouri	\$ -	\$ 583,571	\$ 583,571
Unearned revenue - household hazardous waste program	-	3,815	3,815
Unearned revenue - interest income	-	8,685	8,685
Unearned revenue - program income	<u>-</u>	<u>1,250</u>	<u>1,250</u>
Total liabilities	\$ -	\$ 597,321	\$ 597,321
Fund balances:			
Assigned: Program reserves	<u>15,428</u>	<u>220,250</u>	<u>235,678</u>
Total liabilities and fund balances	<u>\$ 15,428</u>	<u>\$ 817,571</u>	<u>\$ 832,999</u>

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

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

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds

Year Ended December 31, 2023

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
Revenues:			
Grant revenue	\$ -	\$ 1,180,360	\$ 1,180,360
Security default revenue	-	1,261	1,261
Household hazardous waste program fees	-	383,126	383,126
Program income	-	-	-
MARC cash	-	-	-
Interest income	-	9,244	9,244
Contributed services	-	54,514	54,514
Investment income	4,345	-	4,345
	<hr/>	<hr/>	<hr/>
Total revenues	\$ 4,345	\$ 1,628,505	\$ 1,632,850
Expenditures:			
Contractual services - subrecipients	\$ -	\$ 1,640,419	\$ 1,640,419
	<hr/>	<hr/>	<hr/>
Excess of revenues over expenditures	4,345	(11,914)	(7,569)
	<hr/>	<hr/>	<hr/>
Fund balance, beginning of year, as restated	11,083	232,164	243,247
	<hr/>	<hr/>	<hr/>
Fund balance, end of year	<u>\$ 15,428</u>	<u>\$ 220,250</u>	<u>\$ 235,678</u>

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

MID-AMERICA REGIONAL COUNCIL SOLID WASTE MANAGEMENT DISTRICT

Notes to Basic Financial Statements

December 31, 2023

(1) Reporting Entity and Significant Accounting Policies

A. The Reporting Entity

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

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

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

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

B. Significant Accounting Policies

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

Government-wide and Fund Financial Statements

Government-wide Financial Statements

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

MID-AMERICA REGIONAL COUNCIL SOLID WASTE MANAGEMENT DISTRICT

Notes to Basic Financial Statements

December 31, 2023

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

Fund Financial Statements

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

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

The District reports the following major governmental funds:

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

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

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

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

Notes to Basic Financial Statements

December 31, 2023

Assets, Liabilities and Net Position

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

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

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

Unrestricted Net Position — the balance of net position that does not meet the definition of "restricted" or "investment in capital assets." Restricted net position consists of balances with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Investment in capital assets consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any debt or lease liabilities that are attributable to the acquisition of those assets. The District does not have any restricted assets or investment in capital assets as of December 31, 2023.

Fund Balances — As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of December 31, 2023, fund balances for governmental funds are made up of the following:

- a. **Nonspendable Fund Balance** — includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. The District does not have nonspendable fund balance.
- b. **Restricted Fund Balance** — may be spent only for the specific purposes stipulated by external resources providers, constitutionally or through enabling legislation. Restrictions may be changed or lifted only with the consent of resource providers. The District does not have restricted fund balance.
- c. **Committed Fund Balance** — includes amounts that can only be used for the specific purposes determined by a formal action of the District's highest level of decision-making authority, the District's Executive Board Members. Commitments may be changed or lifted only by the District's Executive Board Members taking the same formal action that imposed the constraint originally. The District does not have committed fund balance.

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

Notes to Basic Financial Statements

December 31, 2023

- d. **Assigned Fund Balance** — comprises amounts intended to be used by the District for specific purposes that are neither restricted nor committed. Intent is expressed by the District's Executive Board Members, or a body or official to which the District's Executive Board Members have delegated the authority to assign amounts to be used for specific purposes. The District maintains assigned fund balance that can be used for future program expenses should funding sources become constrained.
- e. **Unassigned Fund Balance** — the residual classification for the General Fund, including all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose.

Significant Accounting Pronouncements — There were no GASB statements implemented during fiscal year 2023 for which there was a significant impact on the District's financial statements and there are none expected to be implemented in fiscal year 2024.

Prior Period Adjustment – Correction of Error – The District has restated beginning net position and fund balance at January 1, 2023 to correct an error in accounting for revenue recognition in programs that generate revenues in excess of expenditures. This restatement primarily relates to amounts billed to and received from participating cities and counties that were originally recorded as unearned revenue instead of revenue in the year received. The impact of the correction of error is to increase beginning net position and fund balance in the special revenue fund by \$232,164.

(2) Stewardship, Compliance and Accountability

A. Budgetary Control

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

(3) Detailed Notes on All Funds

A. Cash and Investments

The District had no investments as of December 31, 2023 but receives a portion of MARC's investment income. The District does not have a formal investment policy, although the District's deposit and investment activity is conducted in accordance with MARC's deposit and investment policy.

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

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

Notes to Basic Financial Statements

December 31, 2023

B. Grants Receivable and Unearned Revenue

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

	<u>Receivable</u>	<u>Revenue</u>
Special Revenue Fund:		
FY 2019	\$ -	\$ 12,806.00
FY 2020	-	3,333
FY 2021	-	43,852
FY 2022	-	84,392
FY 2023	-	439,188
Household hazardous waste program	-	3,815
Program income	-	1,250
Interest income	-	8,685
	<hr/>	<hr/>
Total	<u>\$ -</u>	<u>\$ 597,321</u>

(4) Other Information

A. Risk Management

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

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

MARC has the following types of insurance coverages and deductibles through MPR for the period July 1, 2023 through June 30, 2024:

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

Notes to Basic Financial Statements

December 31, 2023

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

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

The District has the following types of insurance coverages and deductibles through MOPERM for the period January 1, 2023 through January 1, 2024:

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

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

B. Contingent Liabilities

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

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SUPPLEMENTAL INFORMATION

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

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

Year Ended December 31, 2023

	Grant from FY 2018 #33700	Grant from FY 2019 #33710	Grant from FY 2020 #33720	Grant from FY 2021 #33730	Grant from FY 2022 #33740	Grant from FY 2023 #33750	Household Hazardous Waste (HHW) Program #32700	Total
Revenues:								
Grant revenue	\$ 1,655	\$ 11,266	\$ 3,450	\$ 88,212	\$ 262,148	\$ 813,629	\$ -	\$ 1,180,360
Security default revenue	1,261	-	-	-	-	-	-	1,261
Household hazardous waste program fees	-	-	-	-	-	-	383,126	383,126
Program income	-	-	-	-	-	-	-	-
MARC cash	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	9,244	-	9,244
Contributed services	-	-	-	5,064	218	49,232	-	54,514
Total revenues	\$ 2,916	\$ 11,266	\$ 3,450	\$ 93,276	\$ 262,366	\$ 872,105	\$ 383,126	\$ 1,628,505
Expenditures:								
Contractual services - subrecipient's expenditures:								
Advertising	\$ -	\$ -	\$ -	\$ 678	\$ 770	\$ 2,911	\$ -	\$ 4,359
Contractual services	2,916	11,266	3,450	63,322	227,517	475,666	380,268	1,164,406
Contributed services	-	-	-	5,064	218	49,232	-	54,514
Indirect costs	-	-	-	3,769	7,593	78,499	-	89,861
Insurance	-	-	-	-	-	2,400	-	2,400
Meetings/travel/registration fees	-	-	-	950	-	3,731	-	4,681
Memberships/periodicals	-	-	-	588	373	726	-	1,687
Other	-	-	-	2,000	-	3,450	-	5,450
Postage	-	-	-	-	-	-	-	-
Rent/utilities/maintenance	-	-	-	354	838	9,254	-	10,446
Salaries and fringe benefits	-	-	-	12,439	25,058	259,074	-	296,571
Supplies/promotional materials/printing	-	-	-	4,112	-	1,250	-	5,362
Training	-	-	-	-	-	682	-	682
Total expenditures	\$ 2,916	\$ 11,266	\$ 3,450	\$ 93,276	\$ 262,366	\$ 886,877	\$ 380,268	\$ 1,640,419
Excess of revenues over expenditures	-	-	-	-	-	(14,772)	2,858	(11,914)
Other financing sources - transfers in (out)	-	-	-	-	-	14,772	(14,772)	-
Excess of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (11,914)</u>	<u>\$ (11,914)</u>

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

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

Year Ended December 31, 2023

	Year Ended December 31, 2023	Prior Year(s)	Cumulative Earned to Date	State Grant Received to Date	State Grant Balance	Grant Status
FY 2018 #33700						
#E2018-001 MARC SWMD PI District Operations						
State revenue	\$ -	\$ 181,566	\$ 181,566	\$ 181,566	\$ -	Closed
Operating transfers in	-	566	566			
	<u>-</u>	<u>182,132</u>	<u>182,132</u>			
#E2018-002 MARC SWMD PI Outreach						
State revenue	-	225,241	225,241	225,241	-	Closed
	<u>-</u>	<u>225,241</u>	<u>225,241</u>			
#E2018-003 SWMD Planning						
State revenue	-	28,402	28,402	28,402	-	Closed
Operating transfers in	-	23	23			
	<u>-</u>	<u>28,425</u>	<u>28,425</u>			
#E2018-004 MARC SWMD HHW						
State revenue	-	64,974	64,974	64,974	-	Closed
	<u>-</u>	<u>64,974</u>	<u>64,974</u>			
#2020-002 MARC SWMD FY20 Outreach						
State revenue	-	3,455	3,455	3,455	-	Closed
	<u>-</u>	<u>3,455</u>	<u>3,455</u>			
#E2023-012 Midwest Recycling Center						
State revenue	1,655	-	1,655	1,655	-	Closed
Security default revenue	1,261	-	1,261			
	<u>2,916</u>	<u>-</u>	<u>2,916</u>			
FY 2018 Subgrants Closed in Prior Years						
State revenue	-	541,329	541,329	541,329	-	Closed
Security default revenue	-	34,645	34,645			
Contributed services	-	164,356	164,356			
	<u>-</u>	<u>740,330</u>	<u>740,330</u>			
Total FY 2018 #33700	<u>\$ 2,916</u>	<u>\$ 1,244,558</u>	<u>\$ 1,247,474</u>			
Recap - state revenue	\$ 1,655	\$ 1,044,968	\$ 1,046,623	<u>\$ 1,046,623</u>	<u>\$ -</u>	Closed
Recap - security default revenue	1,261	34,645	35,906			
Recap - contributed services	-	164,356	164,356			
Recap - operating transfers in	-	589	589			
Recap - Total FY 2018 #33700	<u>\$ 2,916</u>	<u>\$ 1,244,558</u>	<u>\$ 1,247,474</u>			
FY 2019 #33710						
#E2019-001 MARC SWMD District Operations						
State revenue	\$ -	\$ 180,952	\$ 180,952	\$ 180,952	\$ -	Closed
Operating transfers in	-	3,256	3,256			
	<u>-</u>	<u>184,208</u>	<u>184,208</u>			
#E2019-002 MARC SWMD Outreach						
State revenue	-	234,864	234,864	234,864	-	Closed
Operating transfers in	-	3,300	3,300			
	<u>-</u>	<u>238,164</u>	<u>238,164</u>			

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

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

Year Ended December 31, 2023

	Year Ended December 31, 2023	Prior Year(s)	Cumulative Earned to Date	State Grant Received to Date	State Grant Balance	Grant Status
#E2019-003 MARC SWMD Planning						
State revenue	\$ -	\$ 41,213	\$ 41,213	\$ 41,213	\$ -	Closed
Operating transfers in	-	278	278			
	<u>-</u>	<u>41,491</u>	<u>41,491</u>			
#E2019-004 MARC SWMD HHW						
State revenue	-	130,710	130,710	130,710	-	Closed
Operating transfers in	-	863	863			
	<u>-</u>	<u>131,573</u>	<u>131,573</u>			
#E2021-008 Sleepyhead Beds						
State revenue	380	7,019	7,399	20,205	12,806	Open
	<u>380</u>	<u>7,019</u>	<u>7,399</u>			
#E2023-012 Midwest Recycling Center						
State revenue	10,886	-	10,886	10,886	-	Closed
	<u>10,886</u>	<u>-</u>	<u>10,886</u>			
FY 2019 Subgrants Closed in Prior Years						
State revenue	-	301,411	301,411	301,411	-	Closed
Contributed services	-	102,056	102,056			
	<u>-</u>	<u>403,467</u>	<u>403,467</u>			
Total FY 2019 #33710	<u>\$ 11,266</u>	<u>\$ 1,005,922</u>	<u>\$ 1,017,188</u>			
Recap - state revenue	\$ 11,266	\$ 896,169	\$ 907,435	\$ 920,241	\$ 12,806	FY24
Recap - contributed services	-	102,056	102,056			
Recap - operating transfers in	-	7,697	7,697			
Recap - Total FY 2019 #33710	<u>\$ 11,266</u>	<u>\$ 1,005,922</u>	<u>\$ 1,017,188</u>			
FY 2020 #33720						
#E2020-001 MARC SWMD District Operations						
State revenue	\$ -	\$ 148,581	\$ 148,581	\$ 148,581	\$ -	Closed
MARC cash	-	37	37			
Operating transfers in	-	5,943	5,943			
	<u>-</u>	<u>154,561</u>	<u>154,561</u>			
#E2020-002 MARC SWMD Outreach						
State revenue	-	224,680	224,680	224,680	-	Closed
MARC cash	-	535	535			
Operating transfers in	-	8,823	8,823			
	<u>-</u>	<u>234,038</u>	<u>234,038</u>			
#E2020-003 MARC SWMD Planning						
Interest income	-	75,949	75,949			Closed
Operating transfers in	-	2,219	2,219			
	<u>-</u>	<u>78,168</u>	<u>78,168</u>			

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

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

Year Ended December 31, 2023

	Year Ended December 31, 2023	Prior Year(s)	Cumulative Earned to Date	State Grant Received to Date	State Grant Balance	Grant Status
#E2020-004 MARC SWMD HHW						
State revenue	\$ -	\$ 56,953	\$ 56,953	\$ 56,953	\$ -	Closed
Interest income	-	10,521	10,521			
Operating transfers in	-	1,810	1,810			
	<u>-</u>	<u>69,284</u>	<u>69,284</u>			
#E2020-019 Franciscan Mission Warehouse						
State revenue	-	24,067	24,067	27,400	3,333	Open
Contributed services	-	6,759	6,759			
	<u>-</u>	<u>30,826</u>	<u>30,826</u>			
#E2023-012 Midwest Recycling Center						
State revenue	3,450	-	3,450	3,450	-	Closed
	<u>3,450</u>	<u>-</u>	<u>3,450</u>			
FY 2020 Subgrants Closed in Prior Years						
State revenue	-	277,980	277,980	277,980	-	Closed
Interest income	-	20,461	20,461			
Contributed services	-	70,444	70,444			
	<u>-</u>	<u>368,885</u>	<u>368,885</u>			
Total FY 2020 #33720	<u>\$ 3,450</u>	<u>\$ 935,762</u>	<u>\$ 939,212</u>			
Recap - state revenue	\$ 3,450	\$ 732,261	\$ 735,711	\$ 739,044	\$ 3,333	FY24
Recap - interest income	-	106,931	106,931			
Recap - contributed services	-	77,203	77,203			
Recap - MARC cash	-	573	573			
Recap - operating transfers in	-	18,794	18,794			
Recap - Total FY 2020 #33720	<u>\$ 3,450</u>	<u>\$ 935,762</u>	<u>\$ 939,212</u>			
FY 2021 #33730						
#E2021-001 MARC SWMD District Operations						
State revenue	\$ -	\$ 142,462	\$ 142,462	\$ 142,462	\$ -	Closed
MARC cash	-	2,908	2,908			
Operating transfers in	-	5,806	5,806			
	<u>-</u>	<u>151,177</u>	<u>151,177</u>			
#E2021-002 MARC SWMD Outreach						
State revenue	24,889	191,838	216,727	230,526	13,799	Open
MARC cash	-	437	437			
Operating transfers in	-	8,697	8,697			
	<u>24,889</u>	<u>200,972</u>	<u>225,861</u>			
#E2021-003 MARC SWMD Planning						
State revenue	5,382	69,345	74,727	75,411	685	Open
MARC cash	-	929	929			
Operating transfers in	-	2,900	2,900			
	<u>5,382</u>	<u>73,174</u>	<u>78,556</u>			

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

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

Year Ended December 31, 2023

	Year Ended December 31, 2023	Prior Year(s)	Cumulative Earned to Date	State Grant Received to Date	State Grant Balance	Grant Status
#E2021-004 MARC SWMD HHW						
State revenue	\$ 4,687	\$ 98,892	\$ 103,580	\$ 103,580	\$ -	Closed
MARC cash	-	342	342			
Operating transfers in	-	2,021	2,021			
	<u>4,687</u>	<u>101,255</u>	<u>105,943</u>			
#E2021-006 KC Can Compost						
State revenue	13,379	75,813	89,192	89,192	-	Closed
Contributed services	5,022	6,789	11,810			
	<u>18,401</u>	<u>82,602</u>	<u>101,002</u>			
#E2021-008 Sleepyhead Beds						
State revenue	-	540	540	540	-	Closed
Interest Income	-	2,071	2,071			
Contributed services	42	1,071	1,113			
	<u>42</u>	<u>3,682</u>	<u>3,724</u>			
#E2021-009 City of Kansas City, MO						
State revenue	(6,600)	43,325	36,725	44,000	7,275	Open
Contributed services	-	5,854	5,854			
	<u>(6,600)</u>	<u>49,179</u>	<u>42,579</u>			
#E2021-010 R. Alexander Associates						
State revenue	-	39,477	39,477	39,485	8	Open
Contributed services	-	4,402	4,402			
	<u>-</u>	<u>43,879</u>	<u>43,879</u>			
#E2021-012 Kansas City Art Institute						
State revenue	-	16,136	16,136	34,600	18,464	Open
Contributed services	-	1,614	1,614			
	<u>-</u>	<u>17,750</u>	<u>17,750</u>			
#E2021-014 MARC						
State revenue	20,000	25,000	45,000	45,000	-	Closed
Contributed services	-	1,240	1,240			
	<u>20,000</u>	<u>26,240</u>	<u>46,240</u>			
#E2021-015 Product Stewardship Institute						
State revenue	-	24,175	24,175	26,377	2,202	Open
Contributed services	-	2,841	2,841			
	<u>-</u>	<u>27,016</u>	<u>27,016</u>			
#2021-016 Rick Caplan						
State revenue	-	13,700	13,700	15,120	1,420	Open
Contributed services	-	2,150	2,150			
	<u>-</u>	<u>15,850</u>	<u>15,850</u>			
#E2023-012 Midwest Recycling Center						
State revenue	26,475	-	26,475	26,475	-	Closed
	<u>26,475</u>	<u>-</u>	<u>26,475</u>			

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

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

Year Ended December 31, 2023

	Year Ended December 31, 2023	Prior Year(s)	Cumulative Earned to Date	State Grant Received to Date	State Grant Balance	Grant Status
FY 2021 Subgrants Closed in Prior Years						
State revenue	\$ -	\$ 262,113	\$ 262,113	\$ 262,113	\$ -	Closed
Contributed services	-	66,558	66,558			
	-	328,671	328,671			
Total FY 2021 #33730	\$ 93,276	\$ 1,121,447	\$ 1,214,723			
Recap - state revenue	\$ 88,212	\$ 1,002,817	\$ 1,091,029	\$ 1,134,881	\$ 43,852	FY24
Recap - interest income	-	2,071	2,071			
Recap - contributed services	5,064	92,518	97,582			
Recap - MARC cash	-	4,616	4,616			
Recap - operating transfers in	-	19,425	19,425			
Recap - Total FY 2021 #33730	\$ 93,276	\$ 1,121,447	\$ 1,214,723			
FY 2022 #33740						
#E2022-001 MARC SWMD District Operations						
State revenue	\$ -	\$ 148,225	\$ 148,225	\$ 149,277	\$ 1,052	Closed
MARC cash	-	4,999	4,999			
Operating transfers in	-	5,689	5,689			
	-	158,913	158,913			
#E2022-002 MARC SWMD Outreach						
State revenue	36,132	176,258	212,390	221,184	8,794	Open
MARC cash	-	2,437	2,437			
Operating transfers in	-	7,900	7,900			
Program Income	-	250	250			
	36,133	186,844	222,977			
#E2022-003 MARC SWMD Planning						
State revenue	33,635	30,127	63,762	101,769	38,007	Open
Operating transfers in	-	2,317	2,317			
	33,635	32,444	66,079			
#E2022-004 MARC SWMD HHW						
State revenue	78,724	37,078	115,802	115,802	-	Closed
MARC cash	-	716	716			
Operating transfers in	-	2,004	2,004			
	78,724	39,798	118,522			
#E2022-005 KC Dumpster						
State revenue	75,000	425,000	500,000	500,000	-	Closed
Contributed services	-	55,250	55,250			
	75,000	480,250	555,250			
#E2022-006 MORA						
State revenue	23,926	45,766	69,692	69,692	-	Closed
Contributed services	-	8,162	8,162			
	23,926	53,928	77,854			

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

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

Year Ended December 31, 2023

	Year Ended December 31, 2023	Prior Year(s)	Cumulative Earned to Date	State Grant Received to Date	State Grant Balance	Grant Status
#E2022-007 Elm Dirt						
State revenue	\$ -	\$ 48,052	\$ 48,052	\$ 49,900	\$ 1,848	Open
Contributed services	-	7,526	7,526			
	-	55,578	55,578			
#E2022-008 KC Can Compost						
State revenue	5,294	32,626	37,920	40,691	2,771	Open
Contributed services	218	3,625	3,843			
	5,512	36,251	41,763			
#E2022-009 Sleepyhead Beds						
State revenue	-	28,530	28,530	31,500	2,970	Open
Contributed services	-	3,170	3,170			
	-	31,700	31,700			
#E2022-010 KC Public Library						
State revenue	9,438	3,612	13,050	42,000	28,950	Open
Contributed services	-	1,513	1,513			
	9,438	5,125	14,563			
Total FY 2022 #33740	\$ 262,366	\$ 1,080,833	\$ 1,343,199			
Recap - state revenue	\$ 262,148	\$ 975,275	\$ 1,237,423	\$ 1,321,815	\$ 84,392	FY24
Recap - contributed services	218	79,246	79,464			
Recap - MARC cash	-	8,152	8,152			
Recap - operating transfers in	-	17,910	17,910			
Recap - program income	-	250	250			
Recap - Total FY 2022 #33740	\$ 262,366	\$ 1,080,833	\$ 1,343,199			
FY 2023 #33750						
#E2023-001 MARC SWMD District Operations						
State revenue	\$ 123,994	\$ -	\$ 123,994	\$ 155,933	\$ 31,939	Open
Operating transfers in	5,086	-	5,086			
	129,081	-	129,081			
#E2023-002 MARC SWMD Outreach						
State revenue	119,898	-	119,898	236,045	116,147	Open
Operating transfers in	5,446	-	5,446			
	125,344	-	125,344			
#E2023-003 MARC SWMD Planning						
State revenue	61,773	-	61,773	80,727	18,954	Open
Operating transfers in	2,808	-	2,808			
	64,581	-	64,581			
#E2023-004 MARC SWMD HHW						
State revenue	134,227	-	134,227	134,227	-	Closed
Operating transfers in	1,433	-	1,433			
	135,660	-	135,660			

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

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

Year Ended December 31, 2023

	Year Ended December 31, 2023	Prior Year(s)	Cumulative Earned to Date	State Grant Received to Date	State Grant Balance	Grant Status
#E2023-005 Crush Glass						
State revenue	\$ 40,950	\$ -	\$ 40,950	\$ 45,700	\$ 4,750	Open
Contributed services	4,550	-	4,550			
	<u>45,500</u>	<u>-</u>	<u>45,500</u>			
#E2023-006 Emerald Equestrian Center						
State revenue	41,413	-	41,413	49,213	7,800	Open
Contributed services	7,205	-	7,205			
	<u>48,618</u>	<u>-</u>	<u>48,618</u>			
#E2023-007 Flourish Furnishings						
State revenue	10,717	-	10,717	39,606	28,889	Open
Contributed services	-	-	-			
	<u>10,717</u>	<u>-</u>	<u>10,717</u>			
#E2023-008 Ideal Industries						
State revenue	36,855	-	36,855	36,855	-	Closed
Contributed services	4,095	-	4,095			
	<u>40,950</u>	<u>-</u>	<u>40,950</u>			
#E2023-009 Kansas City Zoo						
State revenue	5,750	-	5,750	5,800	50	Open
Contributed services	860	-	860			
	<u>6,610</u>	<u>-</u>	<u>6,610</u>			
#E2023-010 KC Can Compost						
State revenue	4,050	-	4,050	40,907	36,857	Open
Contributed services	450	-	450			
	<u>4,500</u>	<u>-</u>	<u>4,500</u>			
#E2023-011 Mid-America Regional Council						
State revenue	5,626	-	5,626	6,500	874	Open
Contributed services	570	-	570			
	<u>6,196</u>	<u>-</u>	<u>6,196</u>			
#E2023-012 Midwest Recycling Center						
State revenue	29,425	-	29,425	29,425	-	Closed
Interest Income	9,244	-	9,244			
Contributed services	9,964	-	9,964			
	<u>48,633</u>	<u>-</u>	<u>48,633</u>			
#E2023-013 Missouri Recycling Association						
State revenue	11,833	-	11,833	34,500	22,667	Open
Contributed services	-	-	-			
	<u>11,833</u>	<u>-</u>	<u>11,833</u>			
#E2023-014 Northeast Kansas City Chamber of Commerce						
State revenue	12,400	-	12,400	12,400	-	Closed
Contributed services	893	-	893			
	<u>13,293</u>	<u>-</u>	<u>13,293</u>			

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

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

Year Ended December 31, 2023

	Year Ended December 31, 2023	Prior Year(s)	Cumulative Earned to Date	State Grant Received to Date	State Grant Balance	Grant Status
#E2023-015 Product Stewardship Institute						
State revenue	\$ 44,796	\$ -	\$ 44,796	\$ 44,796	\$ -	Closed
Contributed services	5,032	-	5,032			
	<u>49,828</u>	<u>-</u>	<u>49,828</u>			
#E2023-016 Rick Caplan						
State revenue	2,800	-	2,800	16,530	13,730	Open
Contributed services	200	-	200			
	<u>3,000</u>	<u>-</u>	<u>3,000</u>			
#E2023-017 Ripple Glass						
State revenue	15,000	-	15,000	136,945	121,945	Open
Contributed services	-	-	-			
	<u>15,000</u>	<u>-</u>	<u>15,000</u>			
#E2023-018 ScrapsKC						
State revenue	49,031	-	49,031	83,617	34,586	Open
Contributed services	8,362	-	8,362			
	<u>57,393</u>	<u>-</u>	<u>57,393</u>			
#E2023-019 Truman Heritage Habitat for Humanity						
State revenue	63,090	-	63,090	63,090	-	Closed
Contributed services	7,051	-	7,051			
	<u>70,141</u>	<u>-</u>	<u>70,141</u>			
Total FY 2023 #33750	<u>\$ 886,877</u>	<u>\$ -</u>	<u>\$ 886,877</u>			
Recap - state revenue	\$ 813,629	\$ -	\$ 813,629	<u>\$ 1,252,817</u>	<u>\$ 439,188</u>	FY24
Recap - interest income	9,244	-	9,244			
Recap - contributed services	49,232	-	49,232			
Recap - operating transfers in	14,772	-	14,772			
Recap - Total FY 2023 #33750	<u>\$ 886,877</u>	<u>\$ -</u>	<u>\$ 886,877</u>			
Grand Total - All State-Funded Programs						
Recap - state revenue	\$ 1,180,360	\$ 4,651,490	\$ 5,831,850			
Recap - security default revenue	1,261	34,645	35,906			
Recap - interest income	9,244	109,001	118,245			
Recap - contributed services	54,514	515,378	569,892			
Recap - MARC cash	-	13,341	13,341			
Recap - operating transfers in	14,772	56,128	70,900			
Recap - program income	-	250	250			
Recap - Total - All State-Funded Programs	<u>\$ 1,260,151</u>	<u>\$ 5,380,233</u>	<u>\$ 6,640,384</u>			

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

Schedule of Grants Receivable and Unearned Revenue - Special Revenue Fund

Year Ended December 31, 2023

	Cumulative Earned	Cumulative Received	Receivable or (Unearned Revenue)
FY 2018 - grant number 33700	\$ 1,046,623	\$ 1,046,623	\$ -
FY 2019 - grant number 33710	907,435	920,241	(12,806)
FY 2020 - grant number 33720	735,711	739,044	(3,333)
FY 2021 - grant number 33730	1,091,029	1,134,881	(43,852)
FY 2022 - grant number 33740	1,237,423	1,321,815	(84,392)
FY 2023 - grant number 33750	813,629	1,252,817	(439,188)
Total - state of Missouri Funds	\$ 5,831,849	\$ 6,415,420	\$ (583,571)
Household hazardous waste program	7,243,053	7,246,868	(3,815)
Interest income transferred from General Fund	109,002	117,686	(8,685)
Program income	250	1,500	(1,250)
Grand total	<u>\$ 13,184,154</u>	<u>\$ 13,781,473</u>	<u>\$ (597,321)</u>

MID-AMERICA REGIONAL COUNCIL

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

Grant Period From January 1, 2018 to Completion

	<u>Budget</u>	<u>Year Ended December 31, 2023</u>	<u>Prior Year(s)</u>	<u>Cumulative to Date</u>
Revenues:				
State grant	\$1,046,623	\$ 1,655	\$ 1,044,968	\$ 1,046,623
Security default revenue	35,906	1,261	34,645	35,906
Contributed services	180,885	-	164,356	164,356
Total revenues	\$1,263,414	\$ 2,916	\$ 1,243,969	\$ 1,246,885
Expenditures:				
Solid waste management district grants	\$1,263,414	\$ 2,916	\$ 1,244,558	\$ 1,247,474
Revenues over expenditures	-	-	(589)	(589)
Other financing sources - transfers in	-	-	589	589
Revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MID-AMERICA REGIONAL COUNCIL

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

Grant Period From January 1, 2019 to Completion

	<u>Budget</u>	<u>Year Ended December 31, 2023</u>	<u>Prior Year(s)</u>	<u>Cumulative to Date</u>
Revenues:				
State grant	\$ 920,241	\$ 11,266	\$ 896,169	\$ 907,435
Contributed services	108,112	-	102,056	102,056
Total revenues	\$1,028,353	\$ 11,266	\$ 998,224	\$ 1,009,491
Expenditures:				
Solid waste management district grants	\$1,028,353	\$ 11,266	\$ 1,005,922	\$ 1,017,188
Revenues over expenditures	-	-	(7,697)	(7,697)
Other financing sources - transfers in	-	-	7,697	7,697
Revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MID-AMERICA REGIONAL COUNCIL

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

Grant Period From January 1, 2020 to Completion

	<u>Budget</u>	<u>Year Ended December 31, 2023</u>	<u>Prior Year(s)</u>	<u>Cumulative to Date</u>
Revenues:				
State grant	\$ 739,044	\$ 3,450	\$ 732,261	\$ 735,711
MARC cash	573	-	573	573
Interest income	106,931	-	106,931	106,931
Contributed services	87,379	-	77,203	77,203
Total revenues	\$ 933,927	\$ 3,450	\$ 916,968	\$ 920,418
Expenditures:				
Solid waste management district grants	\$ 933,927	\$ 3,450	\$ 935,762	\$ 939,212
Revenues over expenditures	-	-	(18,794)	(18,794)
Other financing sources - transfers in	-	-	18,794	18,794
Revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MID-AMERICA REGIONAL COUNCIL

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

Grant Period From January 1, 2021 to Completion

	<u>Budget</u>	<u>Year Ended December 31, 2023</u>	<u>Prior Year(s)</u>	<u>Cumulative to Date</u>
Revenues:				
State grant	\$1,134,881	\$ 88,212	\$ 1,002,817	\$ 1,091,029
MARC cash	4,616	-	4,616	4,616
Interest income	10,755	-	2,071	2,071
Contributed services	103,375	5,064	92,518	97,582
Total revenues	\$1,253,627	\$ 93,276	\$ 1,102,022	\$ 1,195,298
Expenditures:				
Solid waste management district grants	\$1,253,627	\$ 93,276	\$ 1,121,447	\$ 1,214,723
Revenues over expenditures	-	-	(19,425)	(19,425)
Other financing sources - transfers in	-	-	19,425	19,425
Revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MID-AMERICA REGIONAL COUNCIL

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

Grant Period From January 1, 2022 to Completion

	<u>Budget</u>	<u>Year Ended December 31, 2023</u>	<u>Prior Year(s)</u>	<u>Cumulative to Date</u>
Revenues:				
State grant	\$1,321,815	\$ 262,148	\$ 975,275	\$ 1,237,423
Program income	1,000	-	250	250
MARC cash	8,152	-	8,152	8,152
Contributed services	80,924	218	79,246	79,464
Total revenues	\$1,411,892	\$ 262,366	\$ 1,062,923	\$ 1,325,289
Expenditures:				
Solid waste management district grants	\$1,411,892	\$ 262,366	\$ 1,080,833	\$ 1,343,199
Revenues over expenditures	-	-	(17,910)	(17,910)
Other financing sources - transfers in	-	-	17,910	17,910
Revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MID-AMERICA REGIONAL COUNCIL

Schedule of Revenues and Expenditures
Missouri Department of Natural Resources
Mid-America Regional Council Solid Waste Management District –
2023 Grant Program
MARC Grant No. 33750

Grant Period From January 1, 2023 to Completion

	<u>Budget</u>	<u>Year Ended December 31, 2023</u>	<u>Prior Year(s)</u>	<u>Cumulative to Date</u>
Revenues:				
State grant	\$1,252,817	\$ 813,629	\$ -	\$ 813,629
Program income	500	-	-	-
MARC cash	-	-	-	-
Interest income	9,244	9,244	-	9,244
Contributed services	80,924	49,232	-	49,232
Total revenues	<u>\$1,343,485</u>	<u>\$ 872,105</u>	<u>\$ -</u>	<u>\$ 872,105</u>
Expenditures:				
Solid waste management district grants	<u>\$1,343,485</u>	<u>\$ 886,877</u>	<u>\$ -</u>	<u>\$ 886,877</u>
Revenues over expenditures	<u>-</u>	<u>(14,772)</u>	<u>-</u>	<u>(14,772)</u>
Other financing sources - transfers in	<u>-</u>	<u>14,772</u>	<u>-</u>	<u>14,772</u>
Revenues and other financing sources over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MID-AMERICA REGIONAL COUNCIL

Schedule of Revenues and Expenditures
 Mid-America Regional Council Solid Waste Management District –
 Household Hazardous Waste Program
 MARC Grant No. 31811; and 32700, 2023 Program

Grant Period: Open

	<u>Budget</u>	<u>Year Ended December 31, 2023</u>
Revenues:		
Local government grants	\$ 872,278	\$ 383,126
Expenditures:		
Household hazardous waste program	\$ 872,278	\$ 380,268
Revenues over expenditures	-	2,858
Other financing sources - transfers out	-	(14,772)
Revenues and other financing sources over expenditures	\$ -	\$ (11,914)

LIST OF OFFICERS AND EXECUTIVE BOARD MEMBERS

(unaudited)

December 31, 2023

OFFICERS

Doug Wylie Chair	Michael Jackson Vice Chair	Dianna Bryant Secretary/Treasurer
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EXECUTIVE BOARD

<i>Appointed Member</i>	<i>Representative</i>	<i>Alternate Representative</i>
Cass County, Missouri	Bob Huston Presiding Commissioner	Monty Kisner Associate Commissioner
Clay County, Missouri	Donna Koontz Deputy County Administrator	Vacant
Jackson County, Missouri	Brenda Franks Public Works	Vacant
Platte County, Missouri	Daniel Erickson Planning Director	Jackie Halloran Recreation & Marketing Coordinator
Ray County, Missouri	Billy Gaines Presiding Commissioner	Vacant
Kansas City, Missouri	Louis Cummings Solid Waste	Michael Shaw Solid Waste Manager
<i>Elected Member</i>	<i>Representative</i>	<i>Alternative Representative</i>
Raymore, Missouri	Trent Salsbury Assistant City Engineer	Vacant
Independence, Missouri	Michael Jackson Water Pollution Control	Josh Eis Environmental Compliance Manager
Lake Lotawana, Missouri	Lauran Kurtz City Clerk	Nathan Day City Attorney
Lee's Summit, Missouri	Chris Bussen Solid Waste Superintendent	Vacant
Blue Springs, Missouri	Cara Elbert Assistant Director Community Development	Vacant
Kearney, Missouri	David Pavlich Community Development Director	Vacant
Parkville, Missouri	Doug Wylie Alderman	Vacant
Sugar Creek, Missouri	Michael Larson Mayor	Sue Mikula Public Works
<i>Ex Officio</i>		
District Planner	Nadja Karpilow	

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Mid-America Regional Council Solid Waste Management District (the District) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 24, 2024.

Report On Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

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

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

Report On Compliance And Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose Of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

June 24, 2024